BELLSOUTH TELECOMMUNICATIONS, INC.

SURREBUTTAL TESTIMONY OF D. DAONNE CALDWELL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 990649A-TP

(120-DAY ITEMS)

DECEMBER 26, 2001

Q. PLEASE STATE YOUR NAME, ADDRESS AND OCCUPATION.

A. My name is D. Daonne Caldwell. My business address is 675 W. Peachtree St., N.E., Atlanta, Georgia. I am a Director in the Finance Department of BellSouth Telecommunications, Inc. ("BellSouth"). My area of responsibility relates to the development of economic costs.

Q. ARE YOU THE SAME D. DAONNE CALDWELL THAT PREVIOUSLY FILED TESTIMONY IN THIS DOCKET?

A. Yes.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. The purpose of my testimony is to respond to cost development issues raised in the testimony filed by intervening parties. Specifically, I respond to allegations made by AT&T/MCI WorldCom witnesses Greg Darnell, John Donovan, and Brian Pitkin and Florida Digital Network ("FDN") witness Michael Gallagher.

MULTIPLE SCENARIOS

Q. MR. DARNELL CLAIMS THAT THE FLORIDA PUBLIC SERVICE COMMISSION ("COMMISSION") FOUND THAT "BELLSOUTH'S METHOD OF DEVELOPING UNE LOOP RATES WAS NOT ACCEPTABLE." (PAGE 2, LINES 20-21) DO YOU AGREE?

A. Absolutely not. First, the argument presented by Mr. Darnell concerns multiple scenario use by the BellSouth Telecommunications Loop Model© ("BSTLM"). This issue was not identified by the Commission as a "120-day" issue and thus, is not properly before the Commission. Mr. Darnell is attempting to argue a topic that has been reviewed, resolved, reconsidered, and rejected by the Commission. Second, Mr. Darnell has selectively extracted a single statement contained in the discussion of this issue from the order and has ignored the Commission's conclusion. In fact, the Commission stated: "Accordingly, at this time we find that the record supports that the BST2000 is an appropriate basis for determining the costs of stand-alone UNE loop offerings, while the Combo run is appropriate only for certain integrated loop/port combinations." (Page 155, Order No. PSC-01-1181-FOF-TP) Further, WorldCom argued the same points contained in Mr. Darnell's testimony in its request for reconsideration on this issue. After review of the reconsideration arguments, the Commission ruled:

> the Movants' Motion for Reconsideration on this point is denied. The Movants have not identified a mistake of fact or law in our decision. Disagreement with

our interpretation of the law does not equate to [a] mistake in our decision. (Page 19, Order No. PSC-01-2051-FOF-TP)

Lastly, every Commission in BellSouth's region that has considered the argument raised again (and inappropriately) by Mr. Darnell has, like this Commission, rejected the argument and ruled that it is appropriate to use multiple scenarios in the BSTLM to calculate rates for different UNEs. Mr. Darnell offers nothing in his testimony that should cause the Commission to overturn its previous ruling.

DAILY USAGE FILES ("DUFs")

Q. MR. DARNELL ASSERTS: "DUF CHARGES ARE THE SAME COSTS THAT BELLSOUTH USED IN ITS DEVELOPMENT OF THE COMMON COST FACTOR." (PAGE 11, LINES 17-18) IS HE CORRECT?

A. No. Mr. Darnell is wrong. As the input sheets to the DUF studies filed as part of BellSouth's cost study show, the costs reflect the computer resources, programming effort and support labor directly attributable to the processing and delivery of the ALECs' daily usage files ("DUFs"). These costs are incremental to costs associated with normal call measurement detail. BellSouth developed unique programs at the ALECs' request in order to extract the billing data they requested, in a format they can use to bill their end-users. The costs associated with this on-going process and the computer resources required to implement and support the programs are appropriately reflected in BellSouth's cost study. Also, the cost of recording is not included in the DUF studies. There is a separate element for recording (element M.2.1) that is only charged to facility-based providers who

purchase operator services from BellSouth. Second, the DUF products were developed to extract data in a format unique to the ALEC. For example, Enhanced Optional Daily Usage File ("EODUF") is designed to capture the call details from what would have "normally" been a flat-rated customer. It is evident that these ALEC-caused costs are in addition to BellSouth's normal billing process and therefore are appropriately charged to the ALEC.

Even though Mr. Darnell provides no support for his argument, he may have based his "double recovery" claim on the fact that the same expense accounts (6124, 6623, and 6724) appear in both the DUF studies and in the shared and common cost factors. However, BellSouth identified and **removed** costs that are directly assigned in the cost studies from the development of the shared and common factors. In fact, file EXPPRJ00.XLS, contained in the cost study, outlines the adjustments BellSouth made to remove the directly identified costs. Thus, BellSouth's "currently approved common cost factor does not include certain forward-looking common costs," as Mr. Darnell contends. (Darnell Testimony, Page 11, Lines 21-22)

Finally, Mr. Darnell's recommendation that "[I]f the amount of the cost directly assigned to DUF charges is so insignificant that it does not effect the common cost percentage when this cost is removed from the percentage, the Commission should reject DUF charges" is both a self-serving pronouncement and a faulty conclusion. (Darnell Testimony, Page 12, Lines 17-20) ALECs directly cause these costs to be incurred and BellSouth does not benefit from the production of daily usage files. Thus, BellSouth may appropriately recover these costs. Mr. Darnell's accusation

of BellSouth engaging in "costing mischief" is wholly unfounded.

HYBRID COPPER/FIBER LOOP

Q. MR. DARNELL AND MR. GALLAGHER COMMENT ON THE HYBRID COPPER/FIBER LOOP FILED BY BELLSOUTH. PLEASE RESPOND TO THEIR CRITICISMS.

A. My response will center on the way in which the costs were developed. BellSouth witness Jerry Kephart will comment on the product design and network requirements of this offering and Tommy Williams will discuss BellSouth's unbundling requirements as and expand on how it relates to Line Sharing and Line Splitting.

Mr. Darnell claims that the nonrecurring charge for channel activation (A.20.4) should be set to zero since "the nonrecurring charges for element A.2.2 subloop already recover those costs." (Darnell Testimony, Page 17, Lines 22-23) Mr. Darnell's contention that these costs have already been recovered is wrong. The input file for the A.20.4 element clearly identifies a work group and associated work activity not contained in the input file of the sub-loop element A.2.2. The Data Support Group (wage scale 32) was not a component of the A.2.2 cost development. Clearly since the Hybrid Copper/Fiber Loop is designed to handle data transmissions, while the distribution sub-loop is primarily designed to carry only voice traffic, it is not surprising that additional work activity by the Data Support Group is required. Mr. Darnell makes the same incorrect allegation concerning the nonrecurring costs associated with the Hybrid Copper/Fiber DS1,

i.e., that an incremental cost does not exist. Again, Mr. Darnell is wrong. The same Data Support Group activity is required on the DS1 as on the distribution portion of the Hybrid Copper/Fiber Loop.

Both Mr. Darnell and Mr. Gallagher question the difference in recurring costs between the Hybrid Copper/Fiber DS1 and the sub-loop feeder DS1. Their concern is unfounded. As I explained in my direct testimony: "this sub-loop feeder DS1 is not the same as the unbundled sub-loop feeder – 4-wire DS1 (element A.9.2) also filed in this docket. The sub-loop feeder DS1 (A.9.2) includes the feeder portion of all DS1 loops. These include DS1 loops served by both copper feeder and those served by fiber feeder facilities to a remote DLC terminal. The Hybrid Copper/Fiber DS1 (element A.20.1), on the other hand, only considers locations served via a remote DLC terminal served by fiber. Thus, all of the locations used in the calculation of the sub-loop feeder DS1 (A.9.2) are not included in the cost calculation of the Hybrid Copper/Fiber DS1." Therefore, Mr. Gallagher's conclusion that this difference is due to BellSouth's "fail[ure] to utilize a single unified design in the determination of its unbundled DS1 subloop rates" is incorrect. (Gallagher Testimony, Page 26, Lines 22-23) Even if BellSouth had used only one scenario in running the BSTLM, there would still have been a difference between the two DS1 elements because they are defined differently. The sub-loop DS1 (A.9.2) considers both copper and fiber facilities, while the hybrid DS1 (A.20.1) is purely fiber and is longer in length since, in the BSTLM, DS1s are provisioned on fiber-fed digital loop carrier systems ("DLCs") only if the DS1 loop length is greater than 12,000 feet. In fact, the average length of the DS1 sub-loop (A.9.2) is 10,407 feet while the average length of the hybrid DS1 (A.20.1)

is 21,029 feet.

Mr. Darnell's contention on page 18 of his testimony that the inclusion of a portion of the remote terminal costs violates TELRIC principles because the remote terminal is "scorched" is incorrect. In a long-run study, such as a TELRIC study, all costs are considered variable, i.e., that they will exhaust. Since the deployment of the Hybrid Copper/Fiber loop utilizes components of the remote terminal, they are appropriately considered in the cost development.

Finally, without any evidence, Mr. Darnell alleges that; "the material prices (i.e. DSLAM, Hub Bay and DS1 Card) and installation times (i.e. service inquiry) that BellSouth has used for the development of proposed DSLAM recurring and non-recurring rates do not reflect those of a forward looking, least cost telecommunications service provider." (Darnell Testimony, Page 18, Lines 21-25) Since Mr. Darnell did not provide an example of what he believes are "forward looking, least cost" rates I cannot specifically address his concerns. Thus, I can only state that the cost study accurately reflects the product description provided by the product team and the equipment and labor resources identified by subject matter experts in BellSouth's Network department.

In preparing the cost study that was filed on November 8, 2001, the Final Cost Summary failed to reflect the total System, DS1, and Activation costs associated with the Hybrid Copper/Fiber Loop; i.e., the individual components were not summed. Exhibit DDC-3_120 Day, filed on a separate CD, explains how to manually correct the rate list file, contains a corrected rate list file, and includes the

revised Final Cost Summary. A paper copy of the revised Final Cost Summary is also attached to my testimony.

"BOTTOMS-UP INPUTS"

LOADING FACTORS

Q. MR. PITKIN CONTENDS THAT BELLSOUTH'S MATERIAL LOADING FACTORS ARE OVERSTATED. (PAGES 8-12) IS HE CORRECT?

A. No. First, he alleges that because these ratios are developed based on historical data that makes their application embedded. That is not true. The Miscellaneous Material loading factor develops a relationship between exempt material and non-exempt material. Thus, when these factors are applied to forward-looking material prices the result is forward-looking. Mr. Pitkin also criticizes BellSouth for using only one-year's worth of data. This criticism is also unfounded. By using the latest data available at the time of the study's filing, the resulting factors are the best indication of future trends.

Both Mr. Donovan and Mr. Pitkin advocate the inclusion of exempt material cost in the labor rates. In addition, Mr. Donovan throws out an unsupported cap on his proposed Exempt Material load on labor rates of 20%. Besides being arbitrary, Mr. Donovan's method is inappropriate. Exempt material varies by field reporting code; the amount of exempt material associated with aerial placements is not the same as buried or underground placements. Furthermore, the amount of exempt material associated with cable provisioning varies vastly between copper and fiber placements. On the other hand, labor rates do not vary. A splicer is paid the same

per hour whether he is splicing aerial, buried, or underground cable. Mr. Donovan's method distorts these facts. Thus, BellSouth's use of the ratio of exempt to non-exempt material produces representative results.

Q. MR. PITKIN ASSERTS THAT "BECAUSE THE BSTLM EXPLICITLY MODELS THE COSTS OF NIDs AND DROPS, THE EXEMPT MATERIAL LOADING FACTOR SHOULD EXCLUDE THESE ITEMS." (PAGE 10, LINES 12-13) IS THIS TRUE?

A. No. Mr. Pitkin pulls a quote from my reply affidavit filed in connection with BellSouth's current application with the FCC to provide in-region long distance service. The affidavit, however, fully explains why he is wrong. As I stated:

> ~~37.~~The labor-related costs of placing service drop wires and the associated NIDs are assigned to Asset Category Code ("ACC") 248 (Aerial cable – Metallic Drop) and ACC 548 (Buried Cable – Metallic Service Drop). The material costs of the service drop wires and associated NID units are classified to exempt material. The cost of exempt material, however, is distributed as part of the monthly allocations process to the various ACCs (including ACC 248 and ACC 548) based on the direct labor dollars associated with each ACC. In the development of in-plant factors for ACC 022 (Aerial Cable – Metallic) and ACC 045 (Buried Cable – Metallic), BellSouth does not include any of the assignments to ACC 248 or ACC 548. Therefore, the costs of placing service drops and NIDs are **not** reflected in the in-plant factors. (Caldwell Reply Affidavit, CC Docket 01-277, ¶ 37, emphasis added)

Again, BellSouth excluded ACCs 248 or 548, the asset accounts containing NID/drop costs, in the development of the material loading factors. Thus, Mr. Pitkin's claim is without merit.

Q. MR. DONOVAN STATES THAT "EXEMPT MATERIAL IS ALREADY INCLUDED IN THE FULLY LOADED LABOR RATE PROPOSED BY BELLSOUTH." (PAGE 53, LINES 6-7) PLEASE COMMENT.

A. Mr. Donovan is wrong. The following extract from the original cost study narrative (Section 5) filed in this docket details the categories of costs included in the labor rates:

DIRECT SALARIES AND WAGES

1. Direct Labor - Productive (RESOURCE TYPE CODE (RTC) 111, 121)
Represents the wage and salary costs associated with work reporting employees for regularly scheduled time and overtime spent performing productive work. Also includes the costs of salaries paid to management employees when performing productive work. Classified and unclassified productive hours are used as the basis for Direct Labor Costs.

2. Direct Labor - Premium (RTC 122)
Represents the wage and salary costs associated with premium hours paid for hours worked beyond the normally scheduled work period.

3. Direct Labor - Other Employee (RTC 199, 19B, 19C, 193)
Covers the costs associated with the periodic incentive compensation payments made to management employees based on corporate service and financial performance, the annual bonus paid to non-management employees, all costs associated with commissions paid to employees, cash awards paid for any approved program, etc.

4. Direct Labor - Annual Paid Absence (RTC 132, 19E)
Identifies the cost 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 (RTC 111, 121, 122, 199, 19B, 19C, 19E, 193, 132)
Identifies the costs of salaries paid during the month to the first level of supervision 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. Other Tools - Salaries (RTC CQR)
Identifies the salary portion of the distributed costs associated with tools.

7. Motor Vehicles - Salaries (RTC CQM)
Identifies the salary portion of the plant motor vehicle expenses distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

OTHER DIRECT

1. Direct Labor - Other Costs (Various RTCs)
Identifies the costs incurred for office, traveling and other costs of employees whose wage and salary costs are direct labor.

2. Other Tools - Benefits (RTC CQS)
Identifies the distributed benefits costs associated with tools.

3. Other Tools - Rents (RTC CQK)
Identifies the distributed rent costs associated with tools.

4. Other Tools - Other (RTC CQL)
Identifies the distributed other expense costs associated with tools.

5. Motor Vehicles - Benefits (RTC CQN)
Identifies the benefits portion of the plant motor vehicle expenses distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

6. Motor Vehicle - Rents (RTC CQP)
Identifies the rents portion of the plant motor vehicle expenses distributed to construction, removal or plant specific operation expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

7. Motor Vehicle - Other (RTC CQQ)
Identifies the other costs portion of the plant motor vehicle expenses distributed to construction, removal or plant specific operations expense accounts based on the classified productive hours of the labor groups using the motor vehicles.

8. Benefits (RTC KB1)
Identifies amounts for the payroll related benefits and taxes. These costs include pension accruals; company matching portion of savings plan; dental, medical, and group insurance plan reimbursements; and company portion of social security and

and indirect costs.

(2) Direct and indirect costs shall include, but not be limited to:

> ...(x) Allowance for funds used during construction ("AFUDC") provides for the cost of financing the construction of telecommunications plant. AFUDC shall be charged to Account 2003, Telecommunications Plant Under Construction, and credited to Account 7340. The rate for calculating AFUDC shall be determined as follows: If financing plans associate a specific new borrowing with an asset, the rate on that borrowing may be used for the asset; if no specific new borrowing is associated with an asset or if the average accumulated expenditures for the asset exceed the amounts of specific new borrowing associated with it, the capitalization rate to be applied to such excess shall be a weighted average of the rates applicable to other borrowing of the enterprise. The amount of interest cost capitalized in an accounting period shall not exceed the total amount of interest cost incurred by the company in that period.

Mr. Donovan offers no support for his criticism. Furthermore, Interest During Construction constitutes a small fraction of the sum of the Other loading factor. Also, the source of the data used in the development of these "bottoms-up" factors is the same source as originally used in the development of the in-plant factors – a 1998 base year extract from the Resource Tracking Analysis and Planning ("RTAP") system. Thus, no new system, extract, or methodology was used to gather the data needed to develop this factor.

Q. MR. PITKIN CLAIMS THAT "BELLSOUTH USES INFLATION RATES THAT ARE TOO HIGH AS WELL AS UNRELIABLE." (PAGE 12, LINE 15) PLEASE COMMENT.

A. This Commission has extensively reviewed the inputs and methodology used by BellSouth to account for changes in the price of goods in this proceeding. In fact,

the Commission's decision with respect to the application of inflation factors was a specific issue for which BellSouth sought reconsideration. Thus, the Commission not only reviewed inflation factors in issuing its original order, but also reviewed them again as part of BellSouth's request for reconsideration. In Order No. PSC-01-2051-FOF-TP, this Commission stated: "we hereby reconsider our decision to reject BellSouth's proposed inflation factor, because it was based upon a misinterpretation of the facts presented." (Page 5) Thus, this Commission has ruled that BellSouth's inflation factors, as originally filed, are appropriate.

Mr. Pitkin claims that "BellSouth has provided no information supporting its development of these inflation factors." (Pitkin Testimony, Page 13, Lines 3-4) Mr. Pitkin is wrong. BellSouth has provided the spreadsheet used to develop its inflation factors as part of the original cost study filed in this docket, file InflnLv2.xls. Additionally, BellSouth has responded to data requests in this docket concerning inflation factor development and application. Indeed, in response to Staff's 10th set of interrogatories/ production of documents ("PODs"), BellSouth provided the back up to the development of these factors. (POD Item #94) In fact, it is Mr. Pitkin who offers no evidence or support for his inflation factors beyond a vague reference to C. A. Turner Telephone Plant Indices. Further, Mr. Pitkin's "inflation factors" as shown in Exhibit BFP-5 do not even differentiate by field reporting code. To imply that computer equipment (530C), a declining account, and copper cable, increasing accounts, experience the same trend in material prices is simply wrong. Further, to present an almost 5% decline for 2000 for any account makes little sense. Exhibit DDC-4_120 Day illustrates the actual trend in cable-related accounts for 1995-1997. (This is an extract from the Inflation Factor

Methodology contained in the BellSouth Cost Calculator. Also, refer to BellSouth's response #105 to the Staff's 7th Set of Interrogatories.) Note that with the exception of the digital carrier equipment (357C), not one of the accounts reflects an overall decrease of 5%. It is improbable that from 1998-2000 the trends would change dramatically. In reviewing Mr. Pitkin's comparison of inputs, Exhibit BFP-7, it is interesting to note that he uses different inflation factors for different accounts, but never explains how he transitions from one exhibit to the other. For these reasons, Mr. Pitkin's concerns are unfounded and his proposed adjustments should be ignored.

OTHER BSTLM "BOTTOMS-UP" INPUTS

Q. ON PAGES 11 THROUGH 16 OF MR. DONOVAN'S TESTIMONY, HE DISCUSSES BELLSOUTH'S ENGINEERING FACTORS USED IN ITS FILING. PLEASE COMMENT.

A. First, Mr. Donovan claims that "BellSouth has ignored the Commission's FL UNE Order, and has filed costs using a linear Engineering Factor." (Donovan Testimony, Page 11, Lines 4-5) I disagree with Mr. Donovan. The underlying premise of this 120-day proceeding was that since BellSouth had a model (the BSTLM) with the functionality to do a bottoms-up study, BellSouth should make use of that functionality so as to allow the Commission to compare the results produced using that methodology with those produced using in-plant factors currently adopted by the Commission.

The BSTLM, as originally filed, was designed to calculate engineering as a

percentage of non-exempt material in the same manner as the BellSouth Cost Calculator functions. However, upon embarking on the Commission-ordered bottoms-up study, BellSouth discovered that the BSTLM contained only one engineering factor that would be applied to all categories of plant. While modifying the model to allow for multiple engineering factors for various plant types, BellSouth attempted to add modifications to make the engineering expense less linear by reflecting engineering costs as a factor of material and installation costs. The engineering factors used in the bottoms-up study are the same factors used in BellSouth's Outside Plant Construction Management ("OSPCM") system. BellSouth witness Mr. Kephart discusses the OSPCM system in further detail in his testimony.

Q. ON PAGE 16, MR. DONOVAN FINALLY RECOMMENDS TO THE COMMISSION THAT AN ENGINEERING FACTOR OF 10% BE USED. PLEASE COMMENT.

A. The 10% is an arbitrary factor selected by Mr. Donovan simply because the Federal Communications Commission ("FCC") uses that figure in its universal service model. He provides no other support for using 10%. Mr. Donovan states that BellSouth, as a co-sponsor of the BCPM advocated the use of an engineering component of 5% of outside plant costs. While it is true the BCPM was populated with a 5% default value, BellSouth did not use that input when running the model. In fact, BellSouth does not use a 5% engineering factor in any of its UNE, retail service, or universal service (BCPM) cost studies. In all of these situations, engineering costs have been captured through in-plant

factors developed as a percentage of material costs. The engineering factors used by BellSouth in the "bottoms-up" study reflect values BellSouth engineers have found to best estimate actual engineering costs incurred. These factors, as Mr. Kephart discusses, are used in BellSouth's own planning tools.

Q. MR. DONOVAN CLAIMS THAT BELLSOUTH IS ATTEMPTING TO RECOUP NON-TELRIC EXPENDITURES THROUGH A "CLOSING FACTOR" SPREAD OVER ALL STRUCTURE COSTS. (PAGE 18) IS HE CORRECT?

A. Absolutely not. BellSouth developed outside plant contractor costs by reviewing the actual activity occurring in Florida and developing BSTLM inputs based on those activities. It is true that BellSouth included miscellaneous contractor costs totaling 25.43% of costs. These are real costs that are often overlooked in other proxy models such as the HAI and the FCC's Synthesis Model. However, as Mr. Kephart explains, these are legitimate costs, and they certainly belong in a TELRIC study. A complete list of all miscellaneous items was included in Attachment 3 to BellSouth's bottoms-up filing (CostCode Misc).

Q. MR. DONOVAN STATES THAT BELLSOUTH HAS INCORRECTLY ASSIGNED RESTORATION COSTS ONTO "BURIED CABLE" AND "BORE BURIED CABLE" ACTIVITIES RATHER THAN REFLECTING THOSE COSTS UNDER THE PROPER CATEGORIES IN THE BSTLM. (PAGE 23) DO YOU AGREE?

A. No. While Mr. Donovan seems to agree that these restoration costs are appropriate costs to include in the bottoms-up study, he appears to disagree with the manner in which BellSouth has spread those costs over buried cable placement and boring costs. Rather than argue about subject matter expert based estimates in the BSTLM of how often these restoration costs actually occur, BellSouth chose to spread these costs out over buried cable placements, underground placements, buried boring and underground boring to develop the average placement costs based upon what actually occurred in Florida. If one accepts Mr. Donovan's argument, that restoration costs should not be associated with boring and chooses to spread all restoration costs over the remaining excavation activities (less boring), the result is an increase in the costs of those remaining activities. That is apparently what Mr. Donovan has recommended since costs in the urban and suburban zones increase after his modifications. However, BellSouth's proposed method of recovering these restoration costs is a straightforward accurate method that reflects actual data and should be adopted by this Commission.

Q. ON PAGE 25, MR. DONOVAN CONTENDS THAT BURIED SPLICE PIT COSTS BE EXCLUDED FROM THE STUDY. IS HE CORRECT?

A. No. Mr. Donovan states that buried splice pits are not needed for normal buried splicing operations because such splices are routinely placed in above ground pedestals. Further, he states that since pedestals are exempt materials, all such costs should be excluded from the study. First, the actual data, i.e., the 2000

contractor activity in Florida (Attachment 3 of BellSouth's filing), clearly shows that costs associated with buried splice pits, including digging, shoring and other costs, do occur. Furthermore, even if the Commission were to accept Mr. Donovan's recommendation that all buried splices should occur above ground in pedestals, he has not accounted for all of the costs in his proposed inputs. While the pedestal material would be captured through the Miscellaneous Material loading (i.e., the exempt material is calculated), the labor associated with placing the pedestal is not currently reflected in the model. These pedestal placing costs would need to be identified and included in the BSTLM costs.

Q. MR. DONOVAN, ON PAGE 25, CLAIMS THAT BELLSOUTH SHOULD HAVE INCLUDED THE COST OF STEEL PIPE, PVC PIPE AND FLEX-PIPE IN WITH THE "PUSH PIPE AND PULL CABLE" CATEGORY OF COSTS RATHER THAN SPREADING THE COST OF SUCH PIPE OVER THE TOTAL BORING ACTIVITY COSTS. DO YOU AGREE?

A. No. BellSouth's approach is based upon the contract, which lists the referenced Steel Pipe, PVC pipe, and Flex pipe as added costs in the Bidding Agreement. That is, these are actual incurred costs as a result of directional boring. As a result, BellSouth loaded these added costs appropriately into the boring activity. This resulted in every foot of boring assuming a fraction of pipe costs (less than 25%). This is a reasonable and factually based approach for identifying the pipe costs. It does not imply that every foot of boring requires a pipe of some sort. Mr. Donovan prefers to identify the cost of the pipe in the push pipe pull cable category, in reality ignoring the contractual facts. In effect, Mr. Donovan's

approach is not based on fact and will result in inaccuracies. BellSouth sees no reason for the Commission to require that BellSouth re-do its cost studies with Mr. Donovan's approach since it is not factually based and is less accurate than BellSouth's method.

Q. MR. DONOVAN, ON PAGE 30 OF HIS TESTIMONY, STATES THAT HE WAS UNABLE TO DETERMINE HOW BELLSOUTH WENT FROM ITS PROPOSED CONDUIT MATERIAL COST PER FOOT PLUS THE 25.43% MISCELLANEOUS LOADING TO THE INPUT VALUES USED IN THE BSTLM FOR CONDUIT MATERIAL COST. CAN YOU EXPLAIN?

A. Yes. The attached exhibit to this testimony, Exhibit DDC-5_120 Day, displays the development of a factor applied to the conduit material costs.

Q. WHY IS THIS LOADING APPROPRIATE?

A. The miscellaneous material, sales tax, supply expense, and other loadings factors, which provide for exempt material, sales tax, right of way, indirect plant labor, interest during construction, etc., are developed as a ratio of non-exempt material for all plant categories. The BSTLM then applies these factors to non-exempt material computed by the model. However, BellSouth used the contracted conduit costs as input into the model. The BSTLM, as currently constructed, places all contractor costs into the EF&I columns in the model. Since these Conduit (and for that matter, Manhole) material costs do not appear in the BSTLM's material fields, the miscellaneous factor is not applied. Hence, if the miscellaneous loading

factors were applied to the conduit account (4C) as it applies to other accounts, the factor would be multiplied by $0 material costs and miscellaneous costs would not be captured. Therefore, to properly capture these incurred miscellaneous material costs for conduit, BellSouth developed a miscellaneous loading factor for Field Reporting Code ("FRC") 4C as a percentage of total contractor installation costs (which includes labor and material) and then applied these factors to the contractor conduit costs (which include labor and material) outside of the BSTLM to properly compute conduit miscellaneous costs. BellSouth's 40% factor for these loadings is based on calculations set forth in Exhibit DDC-5_120 Day. This 40% value is conservative and approximately equals the data for 1998. As can be seen on DDC-5_120 Day, if later data had been used the factor would have been even higher (49%).

In fact, in reviewing the above noted Conduit loading approach, BellSouth discovered that it failed to apply the proper loading to the smaller manhole sizes (1, 2, and 3) and to the underground excavation labor. Since the 4C loading was based upon incurred contractor costs (material and labor), BellSouth intended to apply it to all contractor costs. However, inadvertently the factor was only applied to Conduit and the largest manhole. Thus, in effect BellSouth understated its miscellaneous material costs associated with smaller sized manholes and all underground excavation costs in the filed cost study.

Q. ON PAGES 33 AND 34, MR. DONOVAN RECOMMENDS THAT BELLSOUTH'S PROPOSED STRUCTURE SHARING PERCENTAGES BE REJECTED AND REPLACED WITH HIS PROPOSED SHARING

FACTORS. ARE HIS PROPOSALS REALISTIC AND APPROPRIATE FOR THE COMMISSION TO ADOPT?

A. No, they are not realistic and should not be adopted by this Commission. BellSouth witness Mr. Kephart explains why Mr. Donovan's proposed inputs are inappropriate. However, I will comment on his claim that BellSouth is "creating severe barriers to entry" based on the amount structure sharing assumed in the cost study. (Donovan Testimony, Page 33, Line16) Mr. Donovan compares BellSouth cost study assumption that only .07% of conduit space is leased to Verizon's claim that "more than 30 different companies occupy its conduits in Manhattan" to arrive at his faulty conclusion. (Donovan Testimony, Page 33, Lines 14-15) First, it is not valid to compare the entire state of Florida to Manhattan. Customer density and dispersion and intensity of competition are very different between the two areas. Second, without further information, it is impossible to know exactly what Verizon was discussing. In other words, does the "30 different company" figure reflect actual leasing arrangements in duct space in Verizon-owned conduit, sharing of costs and ownership of underground excavation and conduit systems with other companies, or merely access to conduit systems through the purchase of unbundled elements?

Leasing of duct space is not the same as sharing the construction cost and ownership of conduit. Duct leasing is included in BellSouth's studies in the Conduit Plant-Specific factor. Expenses associated with BellSouth leasing duct space in other parties' ducts are netted with revenues received from other parties leasing BellSouth owned ducts and included in the conduit (4C) plant-specific expenses. BellSouth used the percentage of duct space leased to other parties in

Florida as a surrogate of potential opportunities for underground structure sharing. In effect, Mr. Donovan's proposal will double count the actual sharing since he made no adjustment to the expense factors which already reflect sharing of structures. As Mr. Kephart explains, Mr. Donovan's recommendation of assuming a 50%/50% sharing in rural density zones is completely unrealistic and the 33%/33%/33% sharing in suburban and urban density zones is even less credible. Such sharing assumptions along with the double counting would clearly result in a significant under-recovery of a major portion of BellSouth's investments.

Q. EXHIBIT BFP-8F REFLECTS A 50% REDUCTION TO MANHOLE MATERIAL AND PLACING COSTS. IS THIS APPROPRIATE?

A. No. The implication of such an adjustment is that BellSouth and the ALEC jointly own the structure (i.e., the manhole). To my knowledge, no FCC or Commission rule mandates that BellSouth "sell" a piece of the network to an ALEC. Further, if BellSouth were to share in the material cost of the manhole, it implies that the ALEC would have a free reign to go and come as it pleases. This "joint ownership" arrangement is unmanageable, a security risk, and as stated previously, is not required by any Commission or FCC order. From a cost perspective, the only appropriate sharing of underground structures occurs on a very limited basis through the leasing of conduits. Further, it is my understanding that the BSTLM sizes the manhole based only upon BellSouth's conduit demand. This sizing routine does not incorporate any conduits "owned" by ALECs. Thus, if Mr. Pitkin wishes to adjust the manhole price for sharing, he must also adjust the manhole sizing routine in the BSTLM, something he has not done. Therefore, Mr. Pitkin's

50% adjustment to the manhole material price is totally inappropriate and should be discarded by this Commission.

Q. MR. DONOVAN CLAIMS ON PAGES 30-32 THAT THE MANHOLE COST DEVELOPMENT IS FLAWED. FROM A COST DEVELOPMENT PERSPECTIVE, CAN YOU RESPOND?

A. Yes. Mr. Donovan states, on pages 31 and 32, that BellSouth distributed the costs of 207 manhole covers and collars over 7 installed manholes. While this is mathematically correct, one must consider that it was BellSouth's aim in the input development to create simple, understandable, and supportable inputs. In regard to Manhole costs, BellSouth chose to use cubic feet as the approach to develop costs. Thus, all incurred manhole costs were divided by the installed cubic feet. In most areas and circumstances this simple method is appropriate.

If the Commission finds that BellSouth's approach is improper, then it still should not accept Mr. Donovan's inputs. In fact, Mr. Donovan failed to recognize that BellSouth's simplified inputs also resulted in a "distortion" of the costs for large manholes (Size 5) and the smaller manholes (Sizes 1, 2 and 3). According to the contract, BellSouth incurs a much lower per cubic foot cost for the larger manholes (above 351 cubic feet) than for smaller manholes (under 351 cubic feet). Thus, if the Commission attempts to override BellSouth's simplified inputs on the manhole covers, it must also take the step of applying the appropriate contractor costs for the size of the manhole.

Q. IF THE COMMISSION DECIDES TO IMPLEMENT MR. DONOVAN'S METHODOLOGY, DO YOU HAVE ANY RECOMMENDATIONS?

A. Yes. Given the findings stated above (and BellSouth's failure to accurately apply the Miscellaneous loading factor, discussed previously) the following tables reflect the development of the inputs that should be used, if Mr. Donovan's method is accepted. These values are based upon the actual contractor incurred costs, the appropriate size manholes, the use of one (1) cover and collar per manhole (as Mr. Donovan advocates), and the proper application of the miscellaneous material loading.

Unit Cost Development from Contractor Table

(Attachment 3 of Appendix B of BellSouth's Cost Study details)

Contract Unit Cost	Source (see descriptions below table)	Applicable Manhole sizes	Contractor costs with Miscellaneous loading (Column a *(1+ 0.2543))	Contractor costs with miscellaneous loading and miscellaneous material loading (Column d * (1+0.4))
A	B	C	D	E
$ 48.06	1	351 cu.ft. <	$ 60.28	$ 84.39
$ 16.90	2	>= 351 cu.ft.	$ 21.20	$ 29.68
$ 246.48	3		$ 309.16	$ 432.82

Sources:

1: Per Cubic Foot based on M031A value in State Total sheet of the Contractor tables

2: Per Cubic Foot based on M031B value in State Total sheet of the Contractor tables

3: Per Cover costs developed as the sum of total incurred cover costs divided by the number of covers using M045-M056 entries in the State Total sheet of the Contractor tables

BSTLM Input Development

Conduit Size	Manhole Dimensions	Manhole Cubic Feet (based on Column b)	Applicable Cubic Foot Costs	Manhole costs based on Total Cubic Feet (Column c * Column d)	Manhole Cover Costs	BSLTM Underground Contract Labor Inputs: Total Manhole Cost with Cover (Column e+ Column f)
1	3*4*6	72	$ 84.39	$ 6,076.39	$ 432.82	$ 6,509.21
2	3*4*6	72	$ 84.39	$ 6,076.39	$ 432.82	$ 6,509.21
3	4*8*7	224	$ 84.39	$ 18,904.33	$ 432.82	$ 19,337.15
5	6*12*7	502	$ 29.68	$ 14,897.72	$ 432.82	$ 15,330.54

Q. MR. DONOVAN, ON PAGES 36 AND 37 STATES THAT BELLSOUTH'S POLE SPACING "DOES NOT APPEAR TO PASS THE 'RED-FACE' TEST." ADDITIONALLY, HE PROPOSES THAT SPACING FOR ANCHORS AND GUYS IS 1,200 FEET RATHER THAN THE VALUE OF 500 FEET RECOMMENDED BY BELLSOUTH. PLEASE COMMENT.

A. Mr. Donovan notes that none of the BCPM, HAI and HCPM default values for pole spacing are less than 150 feet. As Mr. Donovan points out, BellSouth had

previously also agreed with pole spacing defaults used in the BCPM. However, upon analysis of the number of poles owned by BellSouth in Florida, the number of poles owned by power companies in Florida to which BellSouth cable is attached, and the number of sheath feet of aerial cable in Florida, the facts clearly reveal that these other model default values are understated. Clearly, some span lengths may be 150, 200 or 250 feet depending on the size cables carried on the span and a host of other factors. However, there are also those areas of the network - for example, a road intersection with multiple cable routes intersecting - where there are several poles at various corners of the intersection all in close proximity to one another. While BellSouth agrees it is a simple task to ride in one's car for a mile and count poles per mile, as Mr. Donovan suggests, this is in no way superior to basing cost study inputs on real data. Spacing for both poles and manholes are actually "designed" for each installation. For example, mid-span clearances, joint use clearances, and right-of-way limitations drive most of the design requirements for poles. Installations have unique characteristics for these elements. In this case, the data speaks for itself – BellSouth's pole spacing of 120 feet is an accurate depiction of the reality of the number of poles required to provide the number of sheath feet of aerial cable placed in the network and should be accepted by the Commission.

BellSouth does not maintain records of the number of anchors and guys used, so an approach to determine average spacing similar to that taken for poles was not possible. Furthermore, the 1,200 foot anchor and guy spacing included as a filler in the BSTLM was never modified or evaluated since BellSouth had no intention of using that variable prior to this Commission's order for a bottoms-up study. To

refer to that value of 1,200 feet as a "default", as Mr. Donovan does, implies that it is a recommended value when it certainly was not.

Spacing distances were previously reviewed and approved by the Florida Public Service Commission in the Universal Service proceeding, Docket No. 980696-TP.

> Furthermore, we reiterate that this is a model, and every spacing scenario cannot be duplicated. We find that territory-specific pole spacing, guy spacing, and relative pole units are appropriate and recommend accepting the values as submitted by GTEFL and BellSouth. (Order No. PSC-99-0068-FOF-TP, Page 114)

In an effort to provide more accurate data, BellSouth sought when possible to supplement data previously approved by the Commission with actual data and mathematically derive inputs. Therefore, ARMIS data was used to determine the average spacing of poles. Since no such data exists for anchors and guys, BellSouth relied on these previously reviewed and approved inputs from the BCPM model. Since the BSTLM does not provide for spacing by density zones, averages of all densities were used from the BCPM to derive spacing for the anchors/guys.

Q. MR. PITKIN'S EXHIBIT BFP-7 REDUCES BELLSOUTH'S MATERIAL COSTS FOR POLES FROM $300.16 TO $239.31. IS THIS CONSISTENT WITH TESTIMONY FILED ON BEHALF OF AT&T?

A. No. In fact, Mr. Donovan makes "no issues or recommendations" in his testimony with regard to aerial structure material costs. (Donovan Testimony, Page 20, Line

1) Further, Mr. Pitkin does not provide justification for this reduction. Thus, based on this unsupported modification and the numerous other erroneous adjustments advocated by Mr. Donovan and Mr. Pitkin, the Commission should ignore the results of Mr. Pitkin's BSTLM run.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

Unbundled Network Elements Cost Summary

Study Name: Florida Docket No 990649-TP - Compliance Filing - Revision 2
State: FL

					INSTALLATION			DISCONNECT	
					Non	Nonrecurring		Non	Nonrecurring
			Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
A.0	UNBUNDLED LOCAL LOOP									
A.1	2-WIRE ANALOG VOICE GRADE LOOP									
	A.1.1	2-Wire Analog Voice Grade Loop - Service Level 1	1	$14.72		$46.50	$22.83		$26.09	$7.60
			2	$19.87		$46.50	$22.83		$26.09	$7.60
			3	$50.27		$46.50	$22.83		$26.09	$7.60
	A.1.2	2-Wire Analog Voice Grade Loop - Service Level 2	1	$16.93		$136.40	$82.60		$72.13	$14.92
			2	$22.07		$136.40	$82.60		$72.13	$14.92
			3	$52.48		$136.40	$82.60		$72.13	$14.92
	A.1.8	Engineering Information			$13.49					
A.2	SUB-LOOP									
	A.2.1	Sub-Loop Feeder Per 2-Wire Analog Voice Grade Loop	1	$8.07		$116.33	$65.33		$70.86	$17.18
			2	$9.92		$116.33	$65.33		$70.86	$17.18
			3	$20.56		$116.33	$65.33		$70.86	$17.18
	A.2.2	Sub-Loop Distribution Per 2-Wire Analog Voice Grade Loop	1	$10.56		$85.82	$39.06		$58.24	$7.69
			2	$13.46		$85.82	$39.06		$58.24	$7.69
			3	$33.55		$85.82	$39.06		$58.24	$7.69
	A.2.11	Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop	1	$14.97		$103.10	$56.34		$61.91	$10.32
			2	$31.84		$103.10	$56.34		$61.91	$10.32
			3	$43.16		$103.10	$56.34		$61.91	$10.32
	A.2.13	Network Interface Device Cross Connect				$8.56	$8.56			
	A.2.14	2-Wire Intrabuilding Network Cable (INC)		$3.96		$89.13	$22.37		$58.24	$7.69
	A.2.15	4-Wire Intrabuilding Network Cable (INC)		$9.37		$77.27	$30.51		$61.91	$10.32
	A.2.17	Sub-Loop - Per Cross Box Location - CLEC Feeder Facility Set-Up			$160.92					
	A.2.18	Sub-Loop - Per Cross Box Location - Per 25 Pair Panel Set-Up			$12.50					
	A.2.19	Sub-Loop - Per Building Equipment Room - CLEC Feeder Facility Set-Up			$84.99					
	A.2.20	Sub-Loop - Per Building Equipment Room - Per 25 Pair Panel Set-Up			$45.29					
	A.2.21	Sub-Loop - Per Cross Box Location - CLEC Distribution Facility Set-Up			$160.92					
	A.2.24	Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only	1	$17.97		$133.58	$81.06		$78.30	$21.11
			2	$29.42		$133.58	$81.06		$78.30	$21.11
			3	$55.72		$133.58	$81.06		$78.30	$21.11
	A.2.25	Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only	1	$18.92		$133.29	$80.77		$72.62	$16.59
			2	$24.13		$133.29	$80.77		$72.62	$16.59
			3	$47.43		$133.29	$80.77		$72.62	$16.59
	A.2.29	Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only	1	$18.96		$127.28	$74.76		$78.30	$21.11
			2	$27.12		$127.28	$74.76		$78.30	$21.11
			3	$29.76		$127.28	$74.76		$78.30	$21.11
	A.2.30	Sub-Loop - Per 2-Wire Copper Loop / Feeder Only	1	$6.64		$106.10	$53.58		$69.28	$13.25
			2	$5.82		$106.10	$53.58		$69.28	$13.25
			3	$4.41		$106.10	$53.58		$69.28	$13.25
	A.2.32	Sub-Loop - Per 4-Wire Copper Loop / Feeder Only	1	$12.85		$126.34	$73.82		$73.18	$16.00
			2	$10.29		$126.34	$73.82		$73.18	$16.00
			3	$9.44		$126.34	$73.82		$73.18	$16.00
	A.2.40	Sub-Loop - Per 2-Wire Copper Loop / Distribution Only	1	$9.17		$85.82	$39.06		$58.24	$7.69
			2	$11.10		$85.82	$39.06		$58.24	$7.69
			3	$16.35		$85.82	$39.06		$58.24	$7.69
	A.2.42	Sub-Loop - Per 4-Wire Copper Loop / Distribution Only	1	$12.44		$103.10	$56.34		$61.91	$10.32
			2	$17.59		$103.10	$56.34		$61.91	$10.32
			3	$25.21		$103.10	$56.34		$61.91	$10.32
	A.2.44	Network Interface Device (NID) - 2 line				$71.49	$46.67			
	A.2.45	Network Interface Device (NID) - 6 line				$113.89	$89.07			
A.4	4-WIRE ANALOG VOICE GRADE LOOP									
	A.4.1	4-Wire Analog Voice Grade Loop	1	$29.92		$165.97	$113.45		$75.54	$18.36
			2	$58.93		$165.97	$113.45		$75.54	$18.36
			3	$97.33		$165.97	$113.45		$75.54	$18.36

Note: Nonrecurring cost on Initial and Subsequent basis rather than First and Additional indicated by * after cost element description
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Unbundled Network Elements Cost Summary

Study Name:	Florida Docket No 990649-TP - Compliance Filing - Revision 2
State:	FL

					INSTALLATION			DISCONNECT	
				Non	Nonrecurring		Non	Nonrecurring	
		Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
A.5	2-WIRE ISDN DIGITAL GRADE LOOP								
	A.5.1 2-Wire ISDN Digital Grade Loop	1	$25.17		$148.27	$95.75		$69.92	$13.89
		2	$35.23		$148.27	$95.75		$69.92	$13.89
		3	$67.25		$148.27	$95.75		$69.92	$13.89
	A.5.6 Universal Digital Channel	1	$25.17		$148.27	$95.75		$69.92	$13.89
		2	$35.23		$148.27	$95.75		$69.92	$13.89
		3	$67.25		$148.27	$95.75		$69.92	$13.89
A.6	2-WIRE ASYMMETRICAL DIGITAL SUBSCRIBER LINE (ADSL) COMPATIBLE LOOP								
	A.6.1wLMU 2-WIRE ASYMMETRICAL DIGITAL SUBSCRIBER LINE (ADSL) COMPATIBLE LOOP (Nonrecurring w/ LMU)								
	A.6.1 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop	1	$14.88						
		2	$15.99						
		3	$19.82						
	A.6.5 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/LMU)				$141.59	$78.97		$79.35	$16.47
	A.17.4 Unbundled Loop Modification - Additive								
	A.6.1woLMU 2-WIRE ASYMMETRICAL DIGITAL SUBSCRIBER LINE (ADSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)								
	A.6.1 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop	1	$14.88						
		2	$15.99						
		3	$19.82						
	A.6.6 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/o LMU)				$123.14	$69.75		$66.58	$10.54
	A.17.4 Unbundled Loop Modification - Additive								
A.7	2-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP								
	A.7.1wLMU 2-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/ LMU)								
	A.7.1 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1	$13.07						
		2	$13.80						
		3	$16.56						
	A.7.5 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/LMU)				$151.16	$88.54		$78.43	$16.47
	A.17.4 Unbundled Loop Modification - Additive								
	A.7.1woLMU 2-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)								
	A.7.1 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1	$13.07						
		2	$13.80						
		3	$16.56						
	A.7.6 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)				$132.71	$79.32		$66.58	$10.54
	A.17.4 Unbundled Loop Modification - Additive								
A.8	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP								
	A.8.1wLMU 4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/ LMU)								
	A.8.1 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1	$21.66						
		2	$21.11						
		3	$20.95						
	A.8.5 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/LMU)				$185.37	$122.76		$82.52	$19.29
	A.17.4 Unbundled Loop Modification - Additive								
	A.8.1woLMU 4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP (Nonrecurring w/o LMU)								
	A.8.1 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop	1	$21.66						
		2	$21.11						
		3	$20.95						
	A.8.6 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)				$166.92	$113.53		$70.42	$13.24
	A.17.4 Unbundled Loop Modification - Additive								
A.9	4-WIRE DS1 DIGITAL LOOP								
	A.9.1 4-Wire DS1 Digital Loop	1	$102.30						
		2	$143.91						
		3	$332.43						
	A.9.2 *Sub-Loop Feeder Per 4-Wire DS1 Digital Loop*	1	$51.92						

Note: Nonrecurring cost on Initial and Subsequent basis rather than First and Additional indicated by * after cost element description
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Unbundled Network Elements Cost Summary

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State:	FL

					INSTALLATION			DISCONNECT	
					Non	Nonrecurring		Non	Nonrecurring
			Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
			2	$89 14						
			3	$291 32						
A.10	4-WIRE 19, 56 OR 64 KBPS DIGITAL GRADE LOOP									
	A.10.1	4-Wire 19, 56 or 64 Kbps Digital Grade Loop	1	$31 79		$159.66	$107 14		$75 54	$18 36
			2	$49.17		$159.66	$107 14		$75.54	$18.36
			3	$61.71		$159.66	$107.14		$75.54	$18 36
A.12	CONCENTRATION PER SYSTEM PER FEATURE ACTIVATED (OUTSIDE CENTRAL OFFICE)									
	A 12.5	Unbundled Sub-loop Concentration - USLC Feeder Interface	1	$70.44						
			2	$82.63						
			3	$240.80						
A.13	2-WIRE COPPER LOOP									
	A.13.1wLMU	2-Wire Copper Loop - short (Nonrecurring w/ LMU)								
		A.13.1 2-Wire Copper Loop - short	1	$14.88						
			2	$15.99						
			3	$19.82						
		A.13.8 2-Wire Copper Loop - short (Nonrecurring w/LMU)				$140.56	$77 95		$78.43	$16.47
		A.17.4 Unbundled Loop Modification - Additive								
	A.13.1woLMU	2-Wire Copper Loop - short (Nonrecurring w/o LMU)								
		A.13.1 2-Wire Copper Loop - short	1	$14.88						
			2	$15.99						
			3	$19.82						
		A.13.9 2-Wire Copper Loop - short (Nonrecurring w/o LMU)				$122.11	$68.72		$66.58	$10 54
		A.17.4 Unbundled Loop Modification - Additive								
	A.13.7wLMU	2-Wire Copper Loop - long (Nonrecurring w/ LMU)								
		A.13.7 2-Wire Copper Loop - long	1	$25.86						
			2	$31.88						
			3	$73.13						
		A.13.10 2-Wire Copper Loop - long (Nonrecurring w/LMU)				$140.56	$77.95		$78.43	$16.47
	A.13.7woLMU	2-Wire Copper Loop - long (Nonrecurring w/o LMU)								
		A.13.7 2-Wire Copper Loop - long	1	$25.86						
			2	$31.88						
			3	$73.13						
		A.13.11 2-Wire Copper Loop - long (Nonrecurring w/o LMU)				$122.11	$68 72		$66.58	$10 54
	A.13.12	2-Wire Unbundled Copper Loop - Non Design	1	$14.17		$45.74	$20.90		$24.88	$6.45
			2	$15.59		$45.74	$20.90		$24.88	$6.45
			3	$20.83		$45.74	$20.90		$24.88	$6.45
A.14	4-WIRE COPPER LOOP									
	A.14.1wLMU	4-Wire Copper Loop - short (Nonrecurring w/ LMU)								
		A.14.1 4-Wire Copper Loop - short	1	$23.96						
			2	$26.48						
			3	$33.27						
		A.14.8 4-Wire Copper Loop - short (Nonrecurring w/LMU)				$169.93	$107.32		$82.52	$19.29
		A.17.4 Unbundled Loop Modification - Additive								
	A.14.1woLMU	4-Wire Copper Loop - short (Nonrecurring w/o LMU)								
		A.14.1 4-Wire Copper Loop - short	1	$23.96						
			2	$26.48						
			3	$33.27						
		A.14.9 4-Wire Copper Loop - short (Nonrecurring w/o LMU)				$151.48	$98.09		$70.42	$13.24
		A.17.4 Unbundled Loop Modification - Additive								

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Unbundled Network Elements Cost Summary

Study Name:	Florida Docket No 990649-TP - Compliance Filing - Revision 2
State:	FL

					INSTALLATION			DISCONNECT	
					Non	Nonrecurring		Non	Nonrecurring
			Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
	A.14.7wLMU	4-Wire Copper Loop - long (Nonrecurring w/ LMU)								
		A.14.7 4-Wire Copper Loop - long	1	$48.63						
			2	$81.94						
			3	$112.91						
		A.14.10 4-Wire Copper Loop - long (Nonrecurring w/LMU)				$169.93	$107.32		$82.52	$19.29
	A.14.7woLMU	4-Wire Copper Loop - long (Nonrecurring w/o LMU)								
		A.14.7 4-Wire Copper Loop - long	1	$48.63						
			2	$81.94						
			3	$112.91						
		A.14.11 4-Wire Copper Loop - long (Nonrecurring w/o LMU)				$151.48	$98.09		$70.42	$13.24
A.15	**UNBUNDLED NETWORK TERMINATING WIRE (NTW)**									
	A.15.1	Unbundled Network Terminating Wire (NTW) per Pair		$.4572	$24.27					
A.16	**HIGH CAPACITY UNBUNDLED LOCAL LOOP**									
	A.16.1	High Capacity Unbundled Local Loop - DS3 - Facility Termination		$386.68						
	A.16.2	High Capacity Unbundled Local Loop - DS3 - Per Mile		$10.92						
	A.16.15	High Capacity Unbundled Local Loop - STS-1 - Facility Termination		$426.60						
	A.16.16	High Capacity Unbundled Local Loop - STS-1 - Per Mile		$10.92						
A.17	**LOOP CONDITIONING**									
	A.17.1	Unbundled Loop Modification - Load Coil / Equipment Removal - short								
	A.17.2	Unbundled Loop Modification - Load Coil / Equipment Removal - long			$342.47					
	A.17.3	Unbundled Loop Modification - Bridged Tap Removal			$10.50					
	A.17.5	Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Load Coil/Equipment Removal First/Add'l			$5.26					
	A.17.6	Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Bridged Tap Removal First/Add'l			$8.00					
A.18	**MULTIPLEXERS**									
	A.18.1	Channelization - Channel System DS1 to DS0		$146.77						
	A.18.2	Interface Unit - Interface DS1 to DS0 - OCU-DP Card		$2.10						
	A.18.3	Interface Unit - Interface DS1 to DS0 - BRITE Card		$3.66						
	A.18.4	Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
	A.18.5	Channelization - Channel System DS3 to DS1		$211.19						
	A.18.6	Interface Unit - Interface DS3 to DS1		$13.76						
A.19	**LOOP TESTING**									
	A.19.1	Loop Testing - Basic per 1/2 hour				$46.65	$23.95			
	A.19.2	Loop Testing - Overtime per 1/2 hour				$63.48	$31.35			
	A.19.3	Loop Testing - Premium per 1/2 hour				$78.30	$38.74			
A.20	**HYBRID COPPER/FIBER xDSL - CAPABLE LOOP**									
	A.20.System	DSLAM with Administrative DS1								
		A.20.1 Hybrid Copper/Fiber xDSL - Capable Loop		$149.48						
		A.20.3 16 - Port DSLAM, per DSLAM		$374.90						
			1	$524.37						
				$173.40						
				$374.90						
			2	$548.30						
				$419.71						
				$374.90						
			3	$794.60						
		A.20.3 16 - Port DSLAM, per DSLAM			$129.93					

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		Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
A.20.DS1	Copper/Fiber DS1 into DSLAM								
	A.20.1 Hybrid Copper/Fiber xDSL - Capable Loop	1	$149.48						
		2	$173.40						
		3	$419.71						
	A.9.2 Sub-Loop feeder Per 4-Wire DS1 Digital Loop (Amounts shown are approved rates. Not studied.)				$133.77	$78.02		$85.16	$21.21
	A.20.2 Hybrid Copper/Fiber DS1, per DS1				$35.54	$26.66		$13.98	$10.49
					$169.31	$104.68		$99.14	$31.70
A.20.Activation	End User Activation								
	A.2.2 Sub-Loop Distribution Per 2-Wire Analog Voice Grade Loop	1	$10.58						
		2	$13.46						
		3	$33.55						
	A.2.2 Sub-Loop Distribution Per 2-Wire Analog Voice Grade Loop				$85.82	$39.06		$58.24	$7.69
	A.20.4 End User Channels, per Channel Activated				$35.54	$26.66		$14.08	$10.56
					$121.36	$65.72		$72.31	$18.24
B.0	**UNBUNDLED LOCAL EXCHANGE PORTS AND FEATURES**								
B.1	**EXCHANGE PORTS**								
B.1.1	Exchange Ports - 2-Wire Analog Line Port (Res., Bus., Centrex, Coin)		$1.40						
B.1.3	Exchange Ports - 2-Wire DID Port		$8.73						
B.1.4	Exchange Ports - DDITS Port		$54.95						
B.1.5	Exchange Ports - 2-Wire ISDN Port		$8.83						
B.1.6	Exchange Ports - 4-Wire ISDN DS1 Port		$82.74						
D.0	**UNBUNDLED TRANSPORT AND LOCAL INTEROFFICE TRANSPORT**								
D.2	**INTEROFFICE TRANSPORT - DEDICATED - VOICE GRADE**								
D.2.1	Interoffice Transport - Dedicated - 2-Wire Voice Grade - Per Mile		$.0091						
D.2.2	Interoffice Transport - Dedicated - 2- Wire Voice Grade - Facility Termination		$25.32						
D.3	**INTEROFFICE TRANSPORT - DEDICATED - DS0 - 56/64 KBPS**								
D.3.1	Interoffice Transport - Dedicated - DS0 - Per Mile		$.0091						
D.3.2	Interoffice Transport - Dedicated - DS0 - Facility Termination		$18.44						
D.4	**INTEROFFICE TRANSPORT - DEDICATED - DS1**								
D.4.1	Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
D.4.2	Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
D.5	**LOCAL CHANNEL - DEDICATED**								
D.5.1	Local Channel - Dedicated - 2-Wire Voice Grade	1	$48.73						
		2	$119.26						
		3							
D.5.2	Local Channel - Dedicated - 4-Wire Voice Grade	1	$49.84						
		2	$120.37						
		3							
D.5.24	Local Channel - Dedicated - DS1	1	$66.48						
		2	$85.03						
		3	$318.60						
D.6	**INTEROFFICE TRANSPORT - DEDICATED - DS3**								
D.6.1	Interoffice Transport - Dedicated - DS3 - Per Mile		$3.87						
D.6.2	Interoffice Transport - Dedicated - DS3 - Facility Termination		$1,071.31						
D.10	**INTEROFFICE TRANSPORT - DEDICATED - STS-1**								
D.10.1	Interoffice Transport - Dedicated - STS-1 - Per Mile		$3.87						
D.10.2	Interoffice Transport - Dedicated - STS-1 - Facility Termination		$1,056.07						
D.12	**INTEROFFICE TRANSPORT - DEDICATED - 4-WIRE VOICE GRADE**								

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	D.12.1	*Interoffice Transport - Dedicated - 4-Wire Voice Grade - Per Mile*		$.0091						
	D.12.2	Interoffice Transport - Dedicated - 4-Wire Voice Grade - Facility Termination		$22.58						
J.0	OTHER									
J.3	LOOP MAKE-UP									
	J.3.3	Manual Loop Make-up w/o Facility Reservation Number			$37.55					
	J.3.4	Manual Loop Make-up w/ Facility Reservation Number			$40.46					
L.0	ACCESS DAILY USAGE FILE (ADUF)									
L.1	ACCESS DAILY USAGE FILE (ADUF)									
	L.1.1	ADUF, Message Processing, per message		$.001858						
	L.1.3	ADUF, Data Transmission (CONNECT.DIRECT), per message		$.00012450						
M.0	DAILY USAGE FILES									
M.1	ENHANCED OPTIONAL DAILY USAGE FILE									
	M.1.1	Enhanced Optional Daily usage File: Message Processing, Per Message		$.235115						
M.2	OPTIONAL DAILY USAGE FILE									
	M.2.1	Optional Daily Usage File: Recording, per Message		$.0000071						
	M.2.2	Optional Daily Usage File: Message Processing, Per Message		$.002505						
	M.2.3	Optional Daily Usage File: Message Processing, Per Magnetic Tape Provisioned		$35.91						
	M.2.4	Optional Daily Usage File: Data Transmission (CONNECT:DIRECT), Per Message		$.00010375						
N.1	SERVICE ORDER									
	N.1.5	Order Coordination			$9.00					
	N.1.6	Order Coordination for Specified Conversion Time			$23.02					
P.0	UNBUNDLED LOOP COMBINATIONS									
P.1	2-WIRE VOICE GRADE LOOP WITH 2-WIRE LINE PORT (RES, BUS, COIN, CENTREX, PBX)									
	P.1.RESBUS	2-Wire VG Loop/Port Combo (Res, Bus, Coin)								
		P.1.1 2-Wire Voice Grade Loop		$13.89						
		P.1.2 Exchange Port - 2-Wire Line Port		$1.17						
			1	$15.06						
				$18.33						
				$1.17						
			2	$19.50						
				$49.18						
				$1.17						
			3	$50.35						
	P.1.PBX	2-Wire VG Loop/Port Combo (PBX)								
		P.1.1 2-Wire Voice Grade Loop		$13.89						
		P.1.2 Exchange Port - 2-Wire Line Port		$1.17						
			1	$15.06						
				$18.33						
				$1.17						
			2	$19.50						
				$49.18						
				$1.17						
			3	$50.35						

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			Zone	Recurring	INSTALLATION Non Recurring	INSTALLATION Nonrecurring First	INSTALLATION Nonrecurring Additional	DISCONNECT Non Recurring	DISCONNECT Nonrecurring First	DISCONNECT Nonrecurring Additional
	P.1 CENTREX	2-Wire VG Loop/Port Combo (Centrex)								
		P.1 1 2-Wire Voice Grade Loop		$13.89						
		P 1 2 Exchange Port - 2-Wire Line Port		$1.17						
			1	$15.06						
				$18.33						
				$1.17						
			2	$19.50						
				$49.18						
				$1.17						
			3	$50.35						
P.3	2-WIRE VOICE GRADE LOOP WITH 2-WIRE DID TRUNK PORT									
	P.3	2-Wire VG Loop/2-Wire DID Trunk Port								
		A.1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		P.3 2 Exchange Ports - 2-Wire DID Port for Combinations		$8.71						
			1	$25.64						
				$22.07						
				$8.71						
			2	$30.78						
				$52.48						
				$8.71						
			3	$61.19						
P.4	2-WIRE ISDN DIGITAL GRADE LOOP WITH 2-WIRE ISDN DIGITAL LINE SIDE PORT									
	P.4	2W ISDN Digital Grade Loop/2W ISDN Digital Line Side Port								
		P.4.1 2-Wire ISDN Digital Grade Loop		$19.91						
		P.4.2 Exchange Port - 2-Wire ISDN Line Side Port		$7.38						
			1	$27.28						
				$29.15						
				$7.38						
			2	$36.52						
				$62.25						
				$7.38						
			3	$69.63						
P.5	4-WIRE DS1 DIGITAL LOOP WITH 4-WIRE ISDN DS1 DIGITAL TRUNK PORT									
	P.5	4W DS1 Digital Loop/4W ISDN DS1 Digital Trunk Port								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		B.1.6 Exchange Ports - 4-Wire ISDN DS1 Port		$82.74						
			1	$185.04						
				$143.91						
				$82.74						
			2	$226.65						
				$332.43						
				$82.74						
			3	$415.17						
P.6	EXTENDED 2-WIRE VOICE GRADE LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT									
	P.6-1	First 2W VG in DS1								

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		A 1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		D 4 2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A 18.1 Channelization - Channel System DS1 to DS0		$146 77						
		A 18 4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
			1	$253 52						
				$22 07						
				$88 44						
				$146.77						
				$1.38						
			2	$258.66						
				$52.48						
				$88.44						
				$146 77						
				$1.38						
			3	$289.07						
	P.6-2	Per Mile								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
	P.6-3	Additional 2W VG in same DS1								
		A.1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		A.18.4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
			1	$18.31						
				$22.07						
				$1.38						
			2	$23.45						
				$52.48						
				$1.38						
			3	$53.86						
P.7		EXTENDED 4-WIRE VOICE GRADE LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT								
	P.7-1	First 4W VG in DS1								
		A.4.1 4-Wire Analog Voice Grade Loop		$29.92						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
			1	$266.51						
				$58.93						
				$88.44						
				$146.77						
				$1.38						
			2	$295.52						
				$97.33						
				$88.44						
				$146.77						
				$1.38						
			3	$333.92						
	P.7-2	Per Mile								
		D 4 1 Interoffice Transport - Dedicated - DS1 - Per Mile		$ 1856						
	P.7-3	Additional 4W VG in same DS1								

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		Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
	A.4.1 4-Wire Analog Voice Grade Loop		$29.92						
	A.18.4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
		1	$31.30						
			$58.93						
			$1.38						
		2	$60.31						
			$97.33						
			$1.38						
		3	$98.71						
P.8	EXTENDED 4-WIRE 56 OR 64 KBPS DIGITAL LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT								
P.8-1	First 4W 56 / 64 in DS1								
	A.10.1 4-Wire 19, 56 or 64 Kbps Digital Grade Loop		$31.79						
	D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
	A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
	A.18.2 Interface Unit - Interface DS1 to DS0 - OCU-DP Card		$2.10						
		1	$269.10						
			$49.17						
			$88.44						
			$146.77						
			$2.10						
		2	$286.48						
			$61.71						
			$88.44						
			$146.77						
			$2.10						
		3	$299.02						
P.8-2	Per Mile								
	D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$ 1856						
P.8-3	Additional 4W 56 / 64 in same DS1								
	A.10.1 4-Wire 19, 56 or 64 Kbps Digital Grade Loop		$31.79						
	A.18.2 Interface Unit - Interface DS1 to DS0 - OCU-DP Card		$2.10						
		1	$33.89						
			$49.17						
			$2.10						
		2	$51.27						
			$61.71						
			$2.10						
		3	$63.81						
P.11	EXTENDED 4-WIRE DS1 DIGITAL LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT								
P.11-1	Fixed								
	A.9.1 4-Wire DS1 Digital Loop		$102.30						
	D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		1	$190.74						
			$143.91						
			$88.44						
		2	$232.35						

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					Non	Nonrecurring		Non	Nonrecurring	
			Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
				$332.43						
				$88.44						
			3	$420.87						
	P.11-2	Per Mile								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
P.13	EXTENDED 4-WIRE DS1 DIGITAL LOOP WITH DEDICATED DS3 INTEROFFICE TRANSPORT									
	P.13-1	First DS1 in DS3								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		D.6.2 Interoffice Transport - Dedicated - DS3 - Facility Termination		$1,071.31						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
			1	$1,398.56						
				$143.91						
				$1,071.31						
				$211.19						
				$13.76						
			2	$1,440.17						
				$332.43						
				$1,071.31						
				$211.19						
				$13.76						
			3	$1,628.69						
	P.13-2	Per Mile								
		D.6.1 Interoffice Transport - Dedicated - DS3 - Per Mile		$3.67						
	P.13-3	Additional DS1 in same DS3								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
			1	$116.06						
				$143.91						
				$13.76						
			2	$157.67						
				$332.43						
				$13.76						
			3	$346.20						
P.15	4-WIRE DS1 DIGITAL LOOP WITH DDITS PORT									
	P.15	4-Wire DS1 Digital Loop with DDITS Port								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		B.1.4 Exchange Ports - DDITS Port		$54.95						
			1	$157.25						
				$143.91						
				$54.95						
			2	$198.86						
				$332.43						
				$54.95						
			3	$387.38						
P.16	2-WIRE LOOP/ 2 WIRE VOICE GRADE IO TRANSPORT/ 2 WIRE PORT									

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	P.16-1	Fixed								
		A.1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		D.2.2 Interoffice Transport - Dedicated - 2- Wire Voice Grade - Facility Termination		$25.32						
		B.1.1 Exchange Ports - 2-Wire Analog Line Port (Res., Bus., Centrex, Coin)		$1.40						
			1	$43.66						
				$22.07						
				$25.32						
				$1.40						
			2	$48.80						
				$52.48						
				$25.32						
				$1.40						
			3	$79.21						
	P.16-2	Per Mile								
		D.2.1 Interoffice Transport - Dedicated - 2-Wire Voice Grade - Per Mile		$.0091						
P.23		EXTENDED 2-WIRE VOICE GRADE LOOP/ 2 WIRE VOICE GRADE INTEROFFICE TRANSPORT								
	P.23-1	Fixed								
		A.1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		D.2.2 Interoffice Transport - Dedicated - 2- Wire Voice Grade - Facility Termination		$25.32						
			1	$42.25						
				$22.07						
				$25.32						
			2	$47.40						
				$52.48						
				$25.32						
			3	$77.80						
	P.23-2	Per Mile								
		D.2.1 Interoffice Transport - Dedicated - 2-Wire Voice Grade - Per Mile		$.0091						
P.24		EXTENDED 4-WIRE VOICE GRADE LOOP/ 4 WIRE VOICE GRADE INTEROFFICE TRANSPORT								
	P.24-1	Fixed								
		A.4.1 4-Wire Analog Voice Grade Loop		$29.92						
		D.12.2 Interoffice Transport - Dedicated - 4-Wire Voice Grade - Facility Termination		$22.58						
			1	$52.49						
				$58.93						
				$22.58						
			2	$81.51						
				$97.33						
				$22.58						
			3	$119.91						
	P.24-2	Per Mile								
		D.12.1 Interoffice Transport - Dedicated - 4-Wire Voice Grade - Per Mile		$.0091						
P.25		EXTENDED DS3 DIGITAL LOOP WITH DEDICATED DS3 INTEROFFICE TRANSPORT								
	P.25-1	Fixed								
		A.16.1 High Capacity Unbundled Local Loop - DS3 - Facility Termination		$386.88						
		D.6.2 Interoffice Transport - Dedicated - DS3 - Facility Termination		$1,071.31						
				$1,458.19						

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			Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
	P.25-2	Per Mile - Interoffice								
		D.6.1 Interoffice Transport - Dedicated - DS3 - Per Mile		$3.87						
	P.25-3	Per Mile - DS3 Loop								
		A.16.2 High Capacity Unbundled Local Loop - DS3 - Per Mile		$10.92						
P.26		EXTENDED STS1 DIGITAL LOOP WITH DEDICATED STS1 INTEROFFICE TRANSPORT								
	P.26-1	Fixed								
		A.16.15 High Capacity Unbundled Local Loop - STS-1 - Facility Termination		$426.60						
		D.10.2 Interoffice Transport - Dedicated - STS-1 - Facility Termination		$1,056.07						
				$1,482.67						
	P.26-2	Per Mile - Interoffice								
		D.10.1 Interoffice Transport - Dedicated - STS-1 - Per Mile		$3.87						
	P.26-3	Per Mile - Loop								
		A.16.16 High Capacity Unbundled Local Loop - STS-1 - Per Mile		$10.92						
P.50		4-WIRE DS1 LOOP WITH CHANNELIZATION WITH PORT								
	P.50.VG-1	First Voice Grade in DS1								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		B.1.1 Exchange Ports - 2-Wire Analog Line Port (Res., Bus., Centrex, Coin)		$1.40						
		Q.1.1 D4 Channel Bank Inside CO - System		$118.06						
		Q.1.4 Unbundled Loop Concentration - POTS Card		$.6402						
			1	$222.40						
				$143.91						
				$1.40						
				$118.06						
				$.6402						
			2	$264.01						
				$332.43						
				$1.40						
				$118.06						
				$.6402						
			3	$452.53						
	P.50.VG-2	Additional Voice Grade in same DS1								
		B.1.1 Exchange Ports - 2-Wire Analog Line Port (Res., Bus., Centrex, Coin)		$1.40						
		Q.1.4 Unbundled Loop Concentration - POTS Card		$.6402						
				$2.04						
	P.50.DID-1	First 2-Wire DID in DS1								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		B.1.3 Exchange Ports - 2-Wire DID Port		$8.73						
		Q.1.1 D4 Channel Bank Inside CO - System		$118.06						
		Q.1.4 Unbundled Loop Concentration - POTS Card		$.6402						
			1	$229.73						
				$143.91						
				$8.73						
				$118.06						
				$.6402						
			2	$271.34						
				$332.43						

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State:	FL

					INSTALLATION			DISCONNECT		
			Zone	Recurring	Non Recurring	Nonrecurring First	Nonrecurring Additional	Non Recurring	Nonrecurring First	Nonrecurring Additional
				$8.73						
				$118.06						
				$ 6402						
			3	$459 86						
	P.50.DID-2	Additional 2-Wire DID in same DS1								
		B.1.3 Exchange Ports - 2-Wire DID Port		$8.73						
		Q.1.4 Unbundled Loop Concentration - POTS Card		$.6402						
				$9.37						
	P.50.ISDN-1	First ISDN in DS1								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		B.1.5 Exchange Ports - 2-Wire ISDN Port		$8.83						
		Q.1.1 D4 Channel Bank Inside CO - System		$118.06						
		Q.1.3 Unbundled Loop Concentration - ISDN (Brite Card)		$2.92						
			1	$232.11						
				$143.91						
				$8.83						
				$118.06						
				$2.92						
			2	$273.72						
				$332.43						
				$8.83						
				$118.06						
				$2.92						
			3	$462.24						
	P.50.ISDN-2	Additional ISDN in same DS1								
		B.1.5 Exchange Ports - 2-Wire ISDN Port		$8.83						
		Q.1.3 Unbundled Loop Concentration - ISDN (Brite Card)		$2.92						
				$11.75						
P.51	EXTENDED 2-WIRE ISDN LOOP WITH DS1 INTEROFFICE TRANSPORT									
	P.51-1	First 2-Wire ISDN in DS1								
		A.5.1 2-Wire ISDN Digital Grade Loop		$25.17						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.3 Interface Unit - Interface DS1 to DS0 - BRITE Card		$3.66						
			1	$264.05						
				$35.23						
				$88.44						
				$146.77						
				$3.66						
			2	$274.10						
				$67.25						
				$88.44						
				$146.77						
				$3.66						
			3	$306.12						
	P.51-2	Per Mile								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
	P.51-3	Additional 2-wire IDSN in same DS1								

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Unbundled Network Elements Cost Summary

Study Name:	Florida Docket No 990649-TP - Compliance Filing - Revision 2
State:	FL

			Zone	Recurring	INSTALLATION Non Recurring	Nonrecurring First	Nonrecurring Additional	DISCONNECT Non Recurring	Nonrecurring First	Nonrecurring Additional
		A.5.1 2-Wire ISDN Digital Grade Loop		$25 17						
		A.18.3 Interface Unit - Interface DS1 to DS0 - BRITE Card		$3.66						
			1	$28.84						
				$35.23						
				$3.66						
			2	$38.89						
				$67 25						
				$3.66						
			3	$70.91						
P.52	EXTENDED 4-WIRE DS1 DIGITAL LOOP WITH DEDICATED STS-1 INTEROFFICE TRANSPORT									
	P.52-1	First in DS1 in STS1								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		D.10.2 Interoffice Transport - Dedicated - STS-1 - Facility Termination		$1,056.07						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
			1	$1,383.33						
				$143.91						
				$1,056.07						
				$211.19						
				$13.76						
			2	$1,424.94						
				$332.43						
				$1,056.07						
				$211.19						
				$13.76						
			3	$1,613.46						
	P.52-2	Per Mile								
		D.10.1 Interoffice Transport - Dedicated - STS-1 - Per Mile		$3.87						
	P.52-3	Additional DS1 in same STS1								
		A.9 1 4-Wire DS1 Digital Loop		$102.30						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13 76						
			1	$116.06						
				$143.91						
				$13.76						
			2	$157 67						
				$332 43						
				$13.76						
			3	$346.20						
P.53	EXTENDED 2-WIRE VOICE GRADE LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT W/ 3/1 MUX									
	P.53-1	First 2-Wire VG in First DS1 in DS3								
		A.1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
			1	$476.48						

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Unbundled Network Elements Cost Summary

Study Name:	**Florida Docket No 990649-TP - Compliance Filing - Revision 2**
State:	**FL**

			Zone	Recurring	INSTALLATION Non Recurring	Nonrecurring First	Nonrecurring Additional	DISCONNECT Non Recurring	Nonrecurring First	Nonrecurring Additional
				$22.07						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$1.38						
			2	$483.62						
				$52.48						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$1.38						
			3	$514.02						
	P.53-2	Per Mile per DS1								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
	P.53-3	Additional 2-Wire VG in same DS1								
		A.1.2 2-Wire Analog Voice Grade Loop - Service Level 2		$16.93						
		A.18.4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
			1	$18.31						
				$22.07						
				$1.38						
			2	$23.45						
				$52.48						
				$1.38						
			3	$53.86						
	P.53-4	Additional DS1 in same DS3								
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
				$248.97						
P.54	**EXTENDED 4-WIRE VOICE GRADE LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT W/ 3/1 MUX**									
	P.54-1	First 4-Wire VG in First DS1 in DS3								
		A.4.1 4-Wire Analog Voice Grade Loop		$29.92						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1.38						
			1	$491.46						
				$58.93						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$1.38						
			2	$520.48						
				$97.33						
				$88.44						

Note: Nonrecurring cost on Initial and Subsequent basis rather than First and Additional indicated by * after cost element description
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Unbundled Network Elements Cost Summary

Study Name:	Florida Docket No 990649-TP - Compliance Filing - Revision 2
State:	FL

					INSTALLATION			DISCONNECT		
			Zone	Recurring	Non Recurring	Nonrecurring First	Nonrecurring Additional	Non Recurring	Nonrecurring First	Nonrecurring Additional
				$211 19						
				$13 76						
				$146 77						
				$1 38						
			3	$558 88						
	P.54-2	Per Mile per DS1								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$ 1856						
	P 54-3	Additional 4-Wire VG in same DS1								
		A.4.1 4-Wire Analog Voice Grade Loop		$29.92						
		A.18 4 Interface Unit - Interface DS1 to DS0 - Voice Grade Card		$1 38						
			1	$31.30						
				$58.93						
				$1.38						
			2	$60.31						
				$97.33						
				$1.38						
			3	$98 71						
	P.54-4	Additional DS1 in same DS3								
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
				$248.97						
P.55	EXTENDED 4-WIRE 56 OR 64 KBPS DIGITAL LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT W/ 3/1 MUX									
	P.55-1	First 4-Wire in First DS1 in DS3								
		A.10.1 4-Wire 19, 56 or 64 Kbps Digital Grade Loop		$31.79						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.2 Interface Unit - Interface DS1 to DS0 - OCU-DP Card		$2.10						
			1	$494.05						
				$49.17						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$2.10						
			2	$511.44						
				$61 71						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$2.10						
			3	$523.98						
	P.55-2	Per Mile per DS1								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
	P.55-3	Additional 4-Wire in same DS1								

Note: Nonrecurring cost on Initial and Subsequent basis rather than First and Additional indicated by * after cost element description
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Unbundled Network Elements Cost Summary

Study Name:	Florida Docket No 990649-TP - Compliance Filing - Revision 2
State:	FL

					INSTALLATION			DISCONNECT		
					Non	Nonrecurring		Non	Nonrecurring	
			Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
		A 10 1 4-Wire 19, 56 or 64 Kbps Digital Grade Loop		$31.79						
		A 18 2 Interface Unit - Interface DS1 to DS0 - OCU-DP Card		$2.10						
			1	$33.89						
				$49.17						
				$2.10						
			2	$51.27						
				$61.71						
				$2.10						
			3	$63.81						
	P.55-4	Additional DS1 in same DS3								
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
				$248.97						
P.56		EXTENDED LOOP 2-WIRE ISDN WITH DS1 INTEROFFICE TRANSPORT W/ 3/1 MUX								
	P.56-1	First 2-Wire in First DS1 in DS3								
		A 5.1 2-Wire ISDN Digital Grade Loop		$25.17						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.3 Interface Unit - Interface DS1 to DS0 - BRITE Card		$3.66						
			1	$489.00						
				$35.23						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$3.66						
			2	$499.05						
				$67.25						
				$88.44						
				$211.19						
				$13.76						
				$146.77						
				$3.66						
			3	$531.08						
	P.56-2	Per Mile per DS1								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
	P.56-3	Additional 2-Wire in same DS1								
		A.5.1 2-Wire ISDN Digital Grade Loop		$25.17						
		A.18.3 Interface Unit - Interface DS1 to DS0 - BRITE Card		$3.66						
			1	$28.84						
				$35.23						
				$3.66						
			2	$38.89						
				$67.25						
				$3.66						

Note: Nonrecurring cost on Initial and Subsequent basis rather than First and Additional indicated by * after cost element description
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Unbundled Network Elements Cost Summary

Study Name:	Florida Docket No 990649-TP - Compliance Filing - Revision 2
State	FL

					INSTALLATION			DISCONNECT		
			Zone	Recurring	Non Recurring	Nonrecurring First	Nonrecurring Additional	Non Recurring	Nonrecurring First	Nonrecurring Additional
			3	$70.91						
	P.56-4	Additional DS1 in same DS3								
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.1 Channelization - Channel System DS1 to DS0		$146.77						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
				$248.97						
P.57	EXTENDED 4-WIRE DS1 DIGITAL LOOP WITH DEDICATED DS1 INTEROFFICE TRANSPORT W/ 3/1 MUX									
	P.57-1	First 4-Wire DS1 in DS3								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
		A.18.5 Channelization - Channel System DS3 to DS1		$211.19						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
			1	$415.69						
				$143.91						
				$88.44						
				$211.19						
				$13.76						
			2	$457.30						
				$332.43						
				$88.44						
				$211.19						
				$13.76						
			3	$645.83						
	P.57-2	Per Mile per DS1								
		D.4.1 Interoffice Transport - Dedicated - DS1 - Per Mile		$.1856						
	P.57-3	Additional 4-Wire DS1 in same DS3								
		A.9.1 4-Wire DS1 Digital Loop		$102.30						
		A.18.6 Interface Unit - Interface DS3 to DS1		$13.76						
		D.4.2 Interoffice Transport - Dedicated - DS1 - Facility Termination		$88.44						
			1	$204.50						
				$143.91						
				$13.76						
				$88.44						
			2	$246.11						
				$332.43						
				$13.76						
				$88.44						
			3	$434.64						
P.58	EXTENDED 4-WIRE 56 OR 64 KBPS DIGITAL LOOP WITH DS0 INTEROFFICE TRANSPORT									
	P.58-1	Fixed								
		A.10.1 4-Wire 19, 56 or 64 Kbps Digital Grade Loop		$31.79						
		D.3.2 Interoffice Transport - Dedicated - DS0 - Facility Termination		$18.44						
			1	$50.23						
				$49.17						
				$18.44						
			2	$67.61						
				$61.71						

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State:	FL

				INSTALLATION			DISCONNECT		
				Non	Nonrecurring		Non	Nonrecurring	
		Zone	Recurring	Recurring	First	Additional	Recurring	First	Additional
			$18 44						
		3	$80 15						
P.58-2	Per Mile D.3.1 Interoffice Transport - Dedicated - DS0 - Per Mile		$ 0091						

BellSouth Telecommunications
Forecast Telephone Plant Indexes
Accounts On Part 32 USOA Basis

FRC	ACTUAL 1995	ACTUAL 1996	ACTUAL 1997
1C	8.5	1.7	2.6
22C	10.0	2.2	1.8
257C	-0.4	-2.0	1.1
357C	-3.6	-2.2	-3.2
45C	5.7	2.0	3.0
4C	8.9	1.3	2.2
5C	11.5	1.7	-0.2
6C	6.7	1.1	2.9
822C	-2.3	1.2	0.8
845C	0.5	2.1	1.5
85C	-3.2	0.9	0.1
86C	0.0	2.7	2.0

Florida **4C**
In-Plant Factor based on Vendor Installation

In-Plant Components	**Component**	**1998**	**1999**	**2000**	**Avg 98-00**
Telco Plant-Labor	1	1,375,177	1,102,711	1,555,929	1,344,606
Telco Engineering	2	2,822	831,844	1,224,217	686,294
Other	4	195,220	68,533	171,607	145,120
Vendor Engineering	5	2,601,129	1,191,387	951,359	1,581,292
Vendor Installation	6	9,446,104	7,158,274	5,373,069	7,325,816
Exempt Material	7A	737,025	617,563	902,025	752,204
Non-exempt Material	7B	1,594,769	3,354,753	2,552,541	2,500,688
Total Plant (Telco&Vendor)	1+6	10,821,281	8,260,985	6,928,998	8,670,421
Total Engineering (Telco&Vendor)	2+5	2,603,951	2,023,231	2,175,576	2,267,586
Total Material (Exempt&Non-exempt)	7A+7B	2,331,794	3,972,316	3,454,566	3,252,892
Total In-Plant Cost		15,952,246	14,325,065	12,730,747	14,336,019
Approximate In-Plant Factor					
(Percentages of Vendor Installation)					
Component In-Plant Factors as Percentage of Vendor Installation					
Telco Plant-Labor	1	0.1455814	0.1540471	0.2895792	0.196402547
Telco Engineering	2	0.0002987	0.1162073	0.2278432	0.114783082
Other	4	0.0206667	0.0095740	0.0319384	0.020726345
Vendor Engineering	5	0.2753653	0.1664350	0.1770606	0.206286953
Vendor Installation	6	1.0000000	1.0000000	1.0000000	1
Exempt Material	7A	0.0780242	0.0862726	0.1678789	0.110725253
Non-exempt Material	7B	0.1688282	0.4686539	0.4750620	0.370848047
Total Plant (Telco&Vendor)	1+6	1.1455814	1.1540471	1.2895792	1.196402547
Total Engineering (Telco&Vendor)	2+5	0.2756640	0.2826423	0.4049038	0.321070035
Total Material (Exempt&Non-exempt)	7A+7B	0.2468525	0.5549265	0.6429409	0.481573301
Other Significant Items:					
Plant Labor-Indirect Salary, Benefits, & Other	1	$ 176,807	$ 164,757	$ 217,037	$ 186,200
Supply Expense	1	$ 37,325	$ 38,614	$ 57,885	$ 44,608
Contract Labor-ROW and Tree Trim	4	$ 1,374	$ 5,758	$ 728	$ 2,620
Right of Way Items	4	$ 30,792	$ 191,758	$ 47,370	$ 89,973
Interest During Construction	4	$ 111,731	$ 103,228	$ 101,958	$ 105,639
Component In-Plant Factors as Percentage of Vendor Installation					
Other Significant Items:					
Plant Labor-Indirect Salary, Benefits, & Other	1	0.0187175	0.0230163	0.0403935	0.0273757
Supply Expense	1	0.0039514	0.0053943	0.0107732	0.0067063
Contract Labor-ROW and Tree Trim	4	0.0001455	0.0008044	0.0001355	0.0003618
Right of Way Items	4	0.0032598	0.0267883	0.0088162	0.0129547
Interest During Construction	4	0.0118283	0.0144208	0.0189757	0.0150749
Total -- Significant Other In-Plant		0.033951	0.065030	0.068321	0.055767
Total Loading for 4C Vendor Installation		**0.3915905**	**0.4393390**	**0.6518768**	**0.4942688**