ORIGINAL

Legal Department

JAMES MEZA III
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150 South Monroe Street
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August 5, 2002

Mrs. Blanca S. Bayó
Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 001503-TP (Number Pooling Trials)

Dear Ms. Bayó:

Enclosed is an original and fifteen copies of BellSouth Telecommunications, Inc.'s Petition for Cost Recovery, which we ask that you file in the above-referenced matter.

A copy of this letter is enclosed. Please mark it to indicate that the original was filed and return the copy to me. Copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,

James Meza III

James Meza III

(cd)

cc: All Parties of Record
Marshall M. Criser III
Nancy B. White
R. Douglas Lackey

AUS
CAF
CMP
COM
CTR
ECR
GCL
OPC
MMS
SEC 1
OTH

CERTIFICATE OF SERVICE
Docket No. 001503-TP

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via

(*) Hand Delivery and Federal Express this 5th day of August, 2002 to the following:

Patricia Christensen
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Division of Legal Services
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Tallahassee, FL 32399-0850

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James Meza III
James Meza III (2d)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Cost Recovery and Allocation of Issues for Number Pooling Trials in Florida	)	Docket No. 001503-TP
	)	Filed: August 5, 2002

BELLSOUTH TELECOMMUNICATIONS, INC.'S PETITION FOR COST RECOVERY

Pursuant to Rule 28-106.201, Florida Administrative Code, and Order of the Florida Public Service Commission, Order No. PSC-02-0466-PAA-TP issued April 5, 2002, BellSouth Telecommunications, Inc. ("BellSouth") files this Petition for Cost Recovery and states:

1. BellSouth Telecommunications, Inc. is an incumbent local exchange carrier ("ILEC"), lawfully doing business in the State of Florida.

2. On April 5, 2002, the The Florida Public Service Commission issued an Order, Order No. PSC-02-0466-PAA-TP, which authorizes carriers to file petitions with the Commission detailing the means by which the carrier can recover the costs associated with thousand block number pooling. In this Petition, BellSouth seeks to recover its carrier-specific costs as provided in the FPSC Order No. PSC-02-0466-TP.

3. BellSouth has participated in the number pooling trials on both a federal and state level, and has incurred costs associated with number pooling in Florida.

4. On April 26, 2002, BellSouth submitted to the FCC Transmittal No. 629, which contained BellSouth's cost study to support its proposal for cost recovery at the national level. This cost methodology was approved by the FCC on June 7, 2002.

5. BellSouth has employed the same methodology used in the FCC filing in preparing its cost recovery study for the pooling trials in Florida.

6. BellSouth's substantial interests will be affected by the Commission's action on this Petition because such decision will affect whether and how BellSouth will be allowed to recover carrier-specific costs associated with state thousands block pooling trials.

7. Specifically, BellSouth proposes to recover its carrier-specific costs under the methodology currently authorized and approved for recovering LNP costs. In accordance with the FPSC's Order of April 5, 2002, BellSouth will file a tariff upon approval of the cost recovery mechanism by this Commission. BellSouth's cost analysis and supporting documentation is attached to this Petition as Exhibit "A" and incorporated herein by reference.

8. As evidenced by the attached documentation, pooling results in a net cost increase, rather that a cost reduction. Further, the costs included in the attached calculation are direct and proximate results of the provision of thousands –block number pooling. In addition, BellSouth submits that the costs included in the calculation are "new" costs and are Florida-specific costs not related to national number pooling.

WHEREFORE, BellSouth respectfully requests that the Commission grant this petition and authorize recovery of BellSouth's carrier-specific costs pursuant to the methodology described herein, and to prescribe a reasonable time after approval for filing the necessary tariff(s).

Respectfully submitted, this 5th day of August, 2002.

BELLSOUTH TELECOMMUNICATIONS, INC.

NANCY B. WHITE (2d)
c/o Nancy Sims
150 South Monroe Street, Suite 400
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(305) 347-5558

R. DOUGLAS LACKEY (2d)
Suite 4300
675 W. Peachtree St., NE
Atlanta, GA 30375
(404) 335-0747

457562

Public
Exh A

REQUEST: Please provide all cost studies in your possession, custody or control related to state mandated pooling trials in Florida, and please provide all workpapers, memoranda, letters, e-mail, and other documents in your possession, custody or control related to each such cost study. This request includes, but is not limited to, all cost studies and tariffs you have filed or intend to file in response to Florida Public Service Commission order no. PSC-02-0466-PAA-TP issued April 5, 2002.

RESPONSE: See enclosed CDs for cost study and supporting documentation. This information is proprietary and is being provided subject to the provisions of the nondisclosure agreement executed by Citizen's.

RESPONSE PROVIDED BY:

Reginald Starks
Director
675 West Peachtree Street
Atlanta, Georgia 30375

REQUEST: Please provide each document in your possession, custody or control related to your tariff proposal transmittal no. 629 filed at the FCC. This request includes, but is not limited to, all cost studies and work papers underlying or related to the tariff proposal, as well as all memoranda, e-mail, letters and other documents in your possession, custody or control concerning the proposal, the reaction from officials or staff at the FCC, or the reaction from other entities.

RESPONSE: See enclosed CD provide in response to Item No. 1. This information is proprietary and is being provided subject to the provisions of the nondisclosure agreement executed by Citizen's.

RESPONSE PROVIDED BY: Reginald Starks
Director
675 West Peachtree Street
Atlanta, Georgia 30375

PUBLIC

COST DEVELOPMENT

Introduction and Overview

The purpose of this cost study is to identify the costs associated with implementing Thousands Block Number Pooling (TNP) in Florida. Florida requested and received approval to conduct Number Pooling trials in advance of a national implementation schedule.

The major assumptions associated with the state study are:

1) Costs are associated with the following state ordered Number Plan Area (NPA) Number Pooling:
   - NPAs 954, 561, 904 & 305;
2) Costs included in this study were not included in the regional study;
3) Cost categories included consist of: Network Capital and Expenses (switch generic advancement & switch pooling feature software), Employee Related (switch translations, Network contract salaries & Block Administration Center salaries) and Number Portability Administration Center (NeuStar) Expenses.

The cost methodology used in this study is the total direct long run incremental costs plus a reasonable allocation of shared and common costs. The study recovers the costs incurred during the periods indicated below:

- 2000, 2001 and 2002

Present Value (PV) calculations are based on an 11.25% rate, which has been used in other FCC filings; such as BellSouth's Telephone Number Portability revised tariff filed dated June 11, 1999. Excel spreadsheets are used for all calculations.

Actual costs, based on TNP tracking reports, vendor agreements, and expense vouchers, are used for all years. The TNP cost components in this study are separately identified as capital and expense. These cost components are categorized as: 1) Network-related capital and expenses, 2) Miscellaneous Employee related expenses, and 3) Number Portability Administration Center (NPAC) expenses. Labor costs were calculated by multiplying work time in hours by the appropriate BellSouth regional directly assigned labor rate for the year the work was performed.

As stated earlier, this study contains the direct costs of implementing TNP. Thus, these costs would not have been incurred except for the implementation of TNP. Forward-looking, incremental account specific shared and common overhead costs are also considered. The account specific overhead costs are costs incurred to produce a family of products and are not direct costs of any member of the family. These costs include expenses such as Plant Operations Administration Expense, General Engineering Expenses, and Motor Vehicles. Common overhead costs include costs, which span the activities of the business, such as general and administrative, executive and planning,

accounting and financial, and legal. The methodology employed to develop the TNP account specific and common overhead cost factors is the same process used for unbundled network elements (UNEs). BellSouth, however, adjusted the UNE account specific and common overhead cost factors to exclude costs, such as product management and general-purpose computer hardware and software costs, that are identified as direct costs in the regional TNP cost study. The UNE account specific overhead factor for Digital Electronic Switching (377C) is 0.0163. The UNE common overhead factor is 0.0633. The TNP account specific overhead factor for Digital Electronic Switching is 0.0113. The TNP common overhead cost factor is 0.0442. The TNP specific factors are applied to the total direct costs to derive the forward-looking, incremental account specific and common overhead cost loadings.

Description of Cost Categories

Below are summaries of the various TNP cost categories. In the FCC's Numbering Resource Optimization (NRO) Report and Order and Further Notice of Proposed Rulemaking (NRO, First Report and Order) (FCC 00-104, Paragraph 216) released March 31, 2000, carriers were instructed to assign costs according to three categories: 1) shared industry costs, 2) carrier-specific costs directly related to Thousands Block Number Pooling, and 3) carrier-specific costs not directly related to Thousands Block Number Pooling. No costs are included in the study for category number three. BellSouth's share of the industry cost is included in this study and is listed as billing from NeuStar, the third party Pooling Administrator. The carrier-specific costs reflected in this study are network capital and expenses, employee related and other expenses. BellSouth utilized the same "but for" criteria specified in the Telephone Number Portability proceedings as referenced in the NRO First Report and Order (Paragraph 218), and as referenced in the NRO Third Report and Order (FCC 01-362, Paragraph 43), in order to identify the carrier specific costs directly related to Thousands Block Number Pooling. Under this "but for" test, costs are eligible for recovery only if they satisfy the following two requirements: 1) the costs would not have been incurred by the carrier "but for" the implementation of Thousands Block Number Pooling; and 2) the costs were incurred "for the provision of" Thousands Block Number Pooling. Further, the NRO First Report and Order (Paragraph 219) and the NRO Third Report and Order (Paragraph 43), require that in addition to the "but for" test, only new costs should be identified in the cost study as carrier-specific costs directly related to Thousands Block Number Pooling. BellSouth followed this third requirement in identifying Number Pooling costs.

Network Capital and Expense

The network related capital and expenses are identified as fully recoverable direct. The fully recoverable capital and expenses are included in their entirety in the study. The costs identified are only associated with the state pooling trials.

BellSouth routinely upgrades switch hardware (i.e., processors and communications modules) and base operation system software. In order to provide TNP, however, the timing of these upgrades was advanced in some offices. Since the generic upgrades

benefit the switch in general, only a portion of the costs associated with the advancement of the upgrades was considered as directly related to TNP.

Providing TNP requires BellSouth to install feature upgrades to its switches. This TNP feature software is used solely for the purpose of providing TNP and thus is directly related to the provisioning of TNP. TNP switch requirements include the need to denote an unallocated directory number or a range of directory numbers so that calls routed to these numbers will not receive error treatment.

Miscellaneous Employee Related

BellSouth has employees dedicated to projects required for the implementation of TNP for the state pooling trials. Thus, the labor costs associated with these projects are directly related to TNP. Provided below is a brief description of the various categories.

Translations - Labor to perform translations for the provision of TNP feature software in the central offices associated with the state pooling trials.

Block Administration Center (BAC) – Salaries for personnel to perform the following duties: Determine denotable blocks, complete service orders and subscription versions for contaminants, update internal systems at donation, complete and issue required reports to Pooling Administrator. These salaries included here are for the personnel working on the state pooling trials.

Network Infrastructure - Labor cost for the independent contractor dedicated to network infrastructure planning and implementation for the state pooling trials. This contractor is responsible for ensuring that all aspects of TNP, including network hardware and software upgrades, are properly designed and implemented.

Number Portability Administration Center

The NPAC, which NeuStar is the third party administrator, expenses included in the study are BellSouth's part of the shared industry costs. The 2002 expenses are based on billing in association with the state trials.

DESCRIPTION OF ATTACHMENTS AND WORKPAPERS

Following is a description of each of the attachments and workpapers contained in this study.

Summary of TNP Cost Study Results: This workpaper lists the Present Value (4/1/2002) of costs by Field Reporting Code (FRC).

Factors – Capital: This workpaper contains factors, loadings and miscellaneous inputs associated with the capital related inputs.

Factors – Expense: This workpaper contains the cost of money and years to advance used with expense inputs.

Input Summary: This workpaper categorizes and summarizes the Vendor Inputs to the FRCs being studied.

WP Capital: This workpaper shows the calculations for the advancement cost of switch generics and development of the costs for capital related items by FRC.

WP Expense: This workpaper shows the calculations to provide the expenses associated with Number Pooling.

Other Labor Costs: This workpaper calculates the costs associated with the translations provisioned in each type switch, the contract Network management of the Number Pooling efforts, and the employees at the BAC.

Vendor - Inputs: This workpaper provides the inputs from the various vendors involved in the provisioning of Number Pooling.

SSP Deployment: This workpaper provides the capital associated with each central office for the implementation of Number Pooling.

COST CALCULATIONS

There are three basic calculations performed: 1) Network Capital (377C), 2) Network RTU (560C) and 3) Expenses.

The inputs associated with Network Capital (377C) are vendor engineered, furnished, and installed prices. These vendor prices are first brought up to investment level by multiplying by the associated 377C Telco factor. The Telco factor captures BellSouth engineering and installation costs and sales tax. Next, the investments (377C) are converted to annual cost. This is accomplished by multiplying the investments by their associated Depreciation, Cost of Money, Plant Specific (Maintenance), and Ad Valorem Tax annual cost factors. The annual costs over the equipment's economic life are present valued to the year it was placed. This cost is then used as the basis of the calculation of the cost of advancement. The advancement cost is then multiplied by the 377C shared cost factor, the common cost factor, and the percentage of the advancement attributable to TNP to provide the total cost of advancement. The advancement cost for the various years are present valued to April 1, 2002.

Network RTU – SOFTCAP 3 (560C) does not require any loadings and is multiplied by the annual cost factors for the associated FRC account. Also as described previously, annual costs over the category's economic life are present valued to produce a total for each year that RTU fees were paid. RTU fees do not have shared costs, only common cost factors were applied to the annual costs. The total cost plus incremental common

costs are either future or present valued to produce a total for the category as of April 1, 2002.

Expenses plus common costs for each year in the study are future or present valued to April 1, 2002.

Network Capital and Expenses

In order to implement TNP, certain switch generics (FRC 377C) were required sooner than the planned implementation dates. For example some switch generics were required two years sooner than the originally planned date (before Number Pooling). To determine the cost penalty associated with this advancement, the difference between two cost streams was calculated. The present value of annual cost of the generic was calculated for the year the generic was implemented. Then the costs were present valued two years as if it occurred two years earlier. This costs was then subtracted from the costs for the generic when it was actually implemented. The difference is the cost of advancement.

The percentage of the advancement costs attributable to TNP was determined by dividing the pooling software costs by the generic costs plus software costs.

Miscellaneous Employee Related

The BellSouth directly assigned labor rates are multiplied by the hours by Job Grade or Wage Scale to determine the labor cost for the year indicated. Also, contract labor costs were summed for the year indicated to determine the costs for those employees. The contract labor and the BAC expenses are calculated on a total trial basis and are then allocated to the states utilizing the ratio of access lines in the trial switches by state to the total number of access lines in the three state trial switches. Once the labor costs were determined, they were included with the expense costs calculation.

Translations – The hours to perform the translations by switch type were multiplied by the number of switches for each type to determine the total labor hours for this category.

BAC - The BAC salaries included only those employees in the center dedicated to the state pooling trials.

Network Infrastructure – This category identifies the Infrastructure Planning contract labor costs.

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

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

	A	B	C	D	E
1	Florida				
2	Factors - Capital				
3	Study Period 2002-2004				
4					
5					
6				Amount	
7	Description	FRC		2000	2001
8					
9					
10					
11	Economic Life for 377C Capital	377C	Cost Matters	10	
12					
13	Depreciation Factor for 377C Capital		Cost Matters	0 097622	0 097622
14	Cost of Money Factor for 377C Capital		Cost Matters	0 051394	0 051394
15	Income Tax Factor for 377C Capital		Cost Matters	0 023892	0 023892
16	Plant Specific Factor for 377C Capital		Cost Matters	0 017533	0 017533
17	Ad Valorem Factor for 377C Capital		Cost Matters	0 007421	0 007421
18					
19	Percent of Advancement of 377C attributable to TNP		Infrastructure Planning	31 10%	
20					
21					
22	COM for Advancement		Cost Matters	11 25%	11 25%
23	Years of Advancement (Switch Generic) 24 Months		Cost Matters	2	2
24	Years of Advancement (Switch Generic) 18 Months		Cost Matters	1 5	1 5
25	Years of Advancement (Switch Generic) 14 Months		Cost Matters	1 17	1 17
26	Years of Advancement (Switch Generic) 11 Months		Cost Matters	0 92	0 92
27	Years of Advancement (Switch Generic) 9 Months		Cost Matters	0 75	0 75
28	Number of Years to Value at 04/01/02		Cost Matters	1 75	0 75
29					
30					
31					
32	Economic Life for SoftCap3	560C	Cost Matters	3	
33					
34	Depreciation Factor for 560C Capital SoftCap3		Cost Matters	0 333333	0 333333
35	Cost of Money Factor for 560C Capital SoftCap3		Cost Matters	0 052514	0 052514
36	Income Tax Factor for 560C Capital SoftCap3		Cost Matters	0 024412	0 024412
37	Ad Valorem Factor for 560C Capital SoftCap3		Cost Matters	0 007421	0 007421
38					
39	Gross Receipt Tax Factor		Cost Matters	0 014633	0 014633
40	Incremental Overhead Factor		Cost Matters	0 0442	0 0442
41	Account Specific Incremental Overhead Factor for 377C		Cost Matters	0 011332	0 011332
42					

	A	B	C	D	E	F
1	Florida					
2	Factors - Expense					
3	Study Period: 2002-2004					
4						
5						
6				Amount		
7	Description	FRC	Source	2000	2001	2002
8						
9	COM for Advancement		Cost Matters	11.25%	11.25%	11.25%
10						
11	Gross Receipt Tax Factor		Cost Matters	0.014633	0.014633	0.014633
12	Incremental Overhead Factor		Cost Matters	0.0442	0.0442	0 0442
13						
14	Number of Years to Value at 04/01/02			1.75	0 75	0 167
15						
16	Labor Rates	WS32	Cost Matters	$32.14	$29.33	
17		WS20	Cost Matters	$24.60	$25.39	
18		JG59	Cost Matters	$52.71	$51 92	
19		JG58	Cost Matters	$45.46	$43.57	
20		JG57	Cost Matters	$39.15	$37.15	

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

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
8	Account Specific Incremental Overhead Factor for 377C	377C	Factors - Capital, L41	0 011332	0 011332	
9	Depreciation Factor for 377C Capital	377C	Factors - Capital, L13	0 097622	0 097622	
10	Cost of Money Factor for 377C Capital	377C	Factors - Capital, L14	0 051394	0 051394	
11	Income Tax Factor for 377C Capital	377C	Factors - Capital, L15	0 023892	0 023892	
12	Plant Specific Factor for 377C Capital	377C	Factors - Capital, L16	0 017533	0 017533	
13	Ad Valorem Factor for 377C Capital	377C	Factors - Capital, L17	0 007421	0 007421	
14						
15	Percent of Advancement of 377C attributable to TNP		Factors - Capital, L19	31 10%		
16						
17	Depreciation Factor for 560C Capital SoftCap3	560C	Factors - Capital, L34	0 333333	0 333333	
18	Cost of Money Factor for 560C Capital SoftCap3	560C	Factors - Capital, L35	0 052514	0 052514	
19	Income Tax Factor for 560C Capital SoftCap3	560C	Factors - Capital, L36	0 024412	0 024412	
20	Ad Valorem Factor for 560C Capital SoftCap3	560C	Factors - Capital, L37	0 007421	0 007421	
21						
22	Economic Life for 377C Capital	377C	Factors - Capital, L11	10		
23	Economic Life for SoftCap3	560C	Factors - Capital, L32	3		
24	Gross Receipt Tax Factor		Factors - Capital, L39	0 014633	0 014633	
25	Cost of Money		Factors - Capital, L22	0 1125	0 1125	
26	Incremental Overhead Factor		Factors - Capital, L40	0 0442	0 0442	
27	Number of Years to value at 4/01/02		Factors - Capital, L28	1 75	0 75	
28	Present Value COM		Factors - Capital, L22	0 1125	0 1125	

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
29						
30	377C Capital - Switch Generic - 24 Months Pull Up	377C	Input Summary L8	$13,600 00	$0 00	$13 600 00
31						
32	Depreciation for 377C Switch Generic	377C	L30 X L9	$1,327 66	$0 00	$1,327 66
33						
34	Cost of Money for 377C Switch Generic	377C	L30 X L10	$698 96	$0 00	$698 96
35						
36	Income Tax for 377C Switch Generic	377C	L30 X L11	$324 93	$0 00	$324 93
37						
38	Plant Specific for 377C Switch Generic	377C	L30 X L12	$238 45	$0 00	$238 45
39						
40	Ad Valorem for 377C Switch Generic	377C	L30 X L13	$100 93	$0 00	$100 93
41						
42	Present Value of Current Year					
43						
44	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L32)	$7,737 60	$0 00	$7 737 60
45						
46	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L34)	$4,073 53	$0 00	$4 073 53
47						
48	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L36)	$1,893 70	$0 00	$1 893 70
49						
50	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L38)	$1,389 68	$0 00	$1,389 68
51						
52	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L40)	$588 19	$0 00	$588 19
53						
54	Sum PV 377C Switch Generic Current Year		Sum (L44, L46, L48, L50, L52)	$15,682 71	$0 00	$15,682 71
55						
56	COM for Advancement		Factors - Capital, L22	0 1125	0 1125	
57	Years of Advancement (Switch Generic) 24 Months		Factors - Capital, L23	2 000	2 000	
58						
59						
60	PV Advancement Cost for 377C Switch Generic	377C	PV L54 @ L56 and L57	$12,671 29	$0 00	$12 671 29
61						
62	Cost of Advancement for 377C Switch Generic	377C	L54 - L60	$3,011 41	$0 00	$3 011 41
63						
64	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L62 X (1+ L8)) X (1+ (L24)) X (1+L26))	$3,226 69	$0 00	$3,226 69
65						
66	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		FV or PV L64 @ L28 and L27	$3,888 50	$0 00	$3 888 50
67						
68	Sum PV of Cost of Advancement 24 Months 377C Switch Generic at 4/01/02 for all Years		Total L66 X L15	$1,209 32		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
69						
70	377C Capital - Switch Generic - 18 Months Pull Up	377C	Input Summary L9	$1,684,700 00	$0 00	$1 684 700 00
71						
72	Depreciation for 377C Switch Generic	377C	L70 X L9	$164 463 78	$0 00	$164 463 78
73						
74	Cost of Money for 377C Switch Generic	377C	L70 X L10	$86,583 47	$0 00	$86 583 47
75						
76	Income Tax for 377C Switch Generic	377C	L70 X L11	$40,250 85	$0 00	$40 250 85
77						
78	Plant Specific for 377C Switch Generic	377C	L70 X L12	$29,537 85	$0 00	$29,537 85
79						
80	Ad Valorem for 377C Switch Generic	377C	L70 X L13	$12,502 16	$0 00	$12,502 16
81						
82	**Present Value of Current Year**					
83						
84	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L72)	$958,495 26	$0 00	$958,495 26
85						
86	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L74)	$504,608 65	$0 00	$504,608 65
87						
88	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L76)	$234,582 05	$0 00	$234 582 05
89						
90	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L78)	$172,146 62	$0 00	$172,146 62
91						
92	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L80)	$72,862 61	$0 00	$72 862 61
93						
94	Sum PV 377C Switch Generic Current Year		Sum (L84, L86, L88, L90, L92)	$1,942,695 18	$0 00	$1 942,695 18
95						
96	COM for Advancement		Factors - Capital, L22	11 25%	11 25%	
97	Years of Advancement (Switch Generic) 18 Months		Factors - Capital, L24	1 500	1 500	
98						
99						
100	PV Advancement Cost for 377C Switch Generic	377C	PV L94 @ L96 and L97	$1,655,597 01	$0 00	$1,655,597 01
101						
102	Cost of Advancement for 377C Switch Generic	377C	L94 - L100	$287 098 17	$0 00	$287,098 17
103						
104	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L102 X (1+ L8)) X (1+ L24)) X (1+L26))	$307,621 61	$0 00	$307 621 61
105						
106	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		FV or PV L104 @ L28 and L27	$370,716 47	$0 00	$370 716 47
107						
108	**Sum PV of Cost of Advancement 18 Months 377C Switch Generic at 4/01/02 for all Years**		**Total L106 X L15**	**$115,292 82**		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
109						
110	377C Capital - Switch Generic - 14 Months Pull Up	377C	Input Summary L10	$0 00	$808 600 00	$808 600 00
111						
112	Depreciation for 377C Switch Generic	377C	L110 X L9	$0 00	$78 937 15	$78,937 15
113						
114	Cost of Money for 377C Switch Generic	377C	L110 X L10	$0 00	$41,557 19	$41,557 19
115						
116	Income Tax for 377C Switch Generic	377C	L110 X L11	$0 00	$19,319 07	$19,319 07
117						
118	Plant Specific for 377C Switch Generic	377C	L110 X L12	$0 00	$14,177 18	$14,177 18
119						
120	Ad Valorem for 377C Switch Generic	377C	L110 X L13	$0 00	$6,000 62	$6,000 62
121						
122	**Present Value of Current Year**					
123						
124	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L112)	$0 00	$460 045 86	$460 045 86
125						
126	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L114)	$0 00	$242,195 38	$242 195 38
127						
128	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L116)	$0 00	$112,591 59	$112 591 59
129						
130	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L118)	$0 00	$82,624 66	$82,624 66
131						
132	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L120)	$0 00	$34,971 63	$34 971 63
133						
134	Sum PV 377C Switch Generic Current Year		Sum (L124, L126, L128, L130, L132)	$0 00	$932,429 11	$932,429 11
135						
136	COM for Advancement		Factors - Capital, L22	11 25%	11 25%	
137	Years of Advancement (Switch Generic) 14 Months		Factors - Capital, L25	1 170	1 170	
138						
139						
140	PV Advancement Cost for 377C Switch Generic	377C	PV L134 @ L136 and L137	$0 00	$823,085 22	$823 085 22
141						
142	Cost of Advancement for 377C Switch Generic	377C	L134 - L140	$0 00	$109,343 90	$109 343 90
143						
144	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L142 X (1+ L8)) X (1+ L24)) X (1+L26))	$0 00	$117,160 43	$117 160 43
145						
146	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		FV or PV L144 @ L28 and L27	$0 00	$126,912 96	$126 912 96
147						
148	**Sum PV of Cost of Advancement 14 Months 377C Switch Generic at 4/01/02 for all Years**		**Total L146 X L15**	**$39,469 93**		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
149						
150	377C Capital - Switch Generic - 11 Months Pull Up	377C	Input Summary L11	$0 00	$90 300 00	$90,300 00
151						
152	Depreciation for 377C Switch Generic	377C	L150 X L9	$0 00	$8 815 27	$8,815 27
153						
154	Cost of Money for 377C Switch Generic	377C	L150 X L10	$0 00	$4,640 88	$4 640 88
155						
156	Income Tax for 377C Switch Generic	377C	L150 X L11	$0 00	$2,157 45	$2 157 45
157						
158	Plant Specific for 377C Switch Generic	377C	L150 X L12	$0 00	$1,583 23	$1 583 23
159						
160	Ad Valorem for 377C Switch Generic	377C	L150 X L13	$0 00	$670 12	$670 12
161						
162	**Present Value of Current Year**					
163						
164	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L152)	$0 00	$51 375 39	$51 375 39
165						
166	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L154)	$0 00	$27 047 05	$27 047 05
167						
168	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L156)	$0 00	$12 573 61	$12,573 61
169						
170	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L158)	$0 00	$9,227 07	$9 227 07
171						
172	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L160)	$0 00	$3 905 44	$3,905 44
173						
174	Sum PV 377C Switch Generic Current Year		Sum (L164, L166, L168, L170, L172)	$0 00	$104,128 55	$104,128 55
175						
176	COM for Advancement		Factors - Capital, L22	11 25%	11 25%	
177	Years of Advancement (Switch Generic) 11 Months		Factors - Capital, L26	0 920	0 920	
178						
179						
180	PV Advancement Cost for 377C Switch Generic	377C	PV L174 @ L176 and L177	$0 00	$94,400 40	$94 400 40
181						
182	Cost of Advancement for 377C Switch Generic	377C	L174 - L180	$0 00	$9,728 16	$9,728 16
183						
184	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L182 X (1+ L8)) X (1+ L24)) X (1+L26))	$0 00	$10 423 58	$10 423 58
185						
186	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		FV or PV L184 @ L28 and L27	$0 00	$11,291 25	$11 291 25
187						
188	**Sum PV of Cost of Advancement 11 Months 377C Switch Generic at 4/01/02 for all Years**		**Total L186 X L15**	**$3,511 58**		

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
189						
190	377C Capital - Switch Generic - 9 Months Pull Up	377C	Input Summary L12	$0 00	$642,500 00	$642,500 00
191						
192	Depreciation for 377C Switch Generic	377C	L190 X L9	$0 00	$62,722 14	$62,722 14
193						
194	Cost of Money for 377C Switch Generic	377C	L190 X L10	$0 00	$33,020 65	$33,020 65
195						
196	Income Tax for 377C Switch Generic	377C	L190 X L11	$0 00	$15 350 61	$15,350 61
197						
198	Plant Specific for 377C Switch Generic	377C	L190 X L12	$0 00	$11,264 95	$11,264 95
199						
200	Ad Valorem for 377C Switch Generic	377C	L190 X L13	$0 00	$4,767 99	$4,767 99
201						
202	**Present Value of Current Year**					
203						
204	Depreciation for 377C Switch Generic	377C	PV(L25,L22,L192)	$0 00	$365,544 73	$365,544 73
205						
206	Cost of Money for 377C Switch Generic	377C	PV(L25,L22,L194)	$0 00	$192 444 39	$192,444 39
207						
208	Income Tax for 377C Switch Generic	377C	PV(L25,L22,L196)	$0 00	$89 463 39	$89,463 39
209						
210	Plant Specific for 377C Switch Generic	377C	PV(L25,L22,L198)	$0 00	$65 652 17	$65,652 17
211						
212	Ad Valorem for 377C Switch Generic	377C	PV(L25,L22,L200)	$0 00	7 87	$27 787 87
213						
214	Sum PV 377C Switch Generic Current Year		Sum (L204, L206, L208, L210, L212)	$0 00	$740,892 53	$740 892 53
215						
216	COM for Advancement		Factors - Capital, L22	11 25%	11 25%	
217	Years of Advancement (Switch Generic) 9 Months		Factors - Capital, L27	0 750	0 750	
218						
219						
220	PV Advancement Cost for 377C Switch Generic	377C	PV L214 @ L216 and L217	$0 00	$683,959 21	$683,959 21
221						
222	Cost of Advancement for 377C Switch Generic	377C	L214 - L220	$0 00	$56 933 32	$56 933 32
223						
224	Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT	377C	(((L222 X (1+ L8)) X (1+ L24)) X (1+L26))	$0 00	$61 003 25	$61,003 25
225						
226	PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years		FV or PV L224 @ L28 and L27	$0 00	$66,081 21	$66 081 21
227						
228	**Sum PV of Cost of Advancement 9 Months 377C Switch Generic at 4/01/02 for all Years**		**Total L226 X L15**	**$20,551 25**		
229						
230						
231	**Total PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years**		**L68 + L108 + L148 + L188 + L228**	**$180,034 91**		
232						

	A	B	C	D	E	F
1	Florida					
2	Capital Cost Calculations					
3	Study Period: 2002-2004					
4						
5						
6						
7	Description	FRC	Source	2000	2001	TOTAL
233						
234						
235	SoftCap3	560C	Input Summary L15	$1,024,600 00	$1,450,400 00	$2,475,000 00
236						
237	Depreciation for 560C SoftCap3	560C	L235 X L17	$341,532 99	$483,466 18	$824,999 18
238	Cost of Money for 560C SoftCap3	560C	L235 X L18	$53,805 84	$76 166 31	$129 972 15
239	Income Tax for 560C SoftCap3	560C	L235 X L19	$25,012 54	$35 407 16	$60 419 70
240	Ad Valorem for 560C SoftCap3	560C	L235 X L20	$7,603 56	$10,763 42	$18,366 98
241						
242	**Present Value of Current Year**					
243						
244	Depreciation for 560C SoftCap3	560C	PV(L28,L23,L237)	$830,993 58	$1,176,335 24	$2,007 328 81
245	Cost of Money for 560C SoftCap3	560C	PV(L28,L23,L238)	$130,916 52	$185,322 39	$316,238 91
246	Income Tax for 560C SoftCap3	560C	PV(L28,L23,L239)	$60 858 71	$86,150 17	$147 008 88
247	Ad Valorem for 560C SoftCap3	560C	PV(L28,L23,L240)	$18,500 43	$26,188 78	$44 689 21
248						
249	Sum PV 560C for Current Year		Sum (L244 L247)	$1,041,269 23	$1 473 996 58	$2,515,265 81
250						
251	Sum PV 560C for Current Year w Incremental Overhead & GRT	560C	((L249 X (1+ L24)) X (1+L26))	$1,103,203 69	$1 561 669 57	$2 664,873 26
252						
253	PV of 560C at 4/01/02 for all Years		FV or PV L251 @ L28 and L27	$1,329,476 74	$1,691,664 21	$3,021,140 95
254						
255	**Total Cost SoftCap3 for NP**		**Total L253**	**$3,021,140 95**		

	A	B	C	D	E	F	G
1	Florida						
2	Expense Calculations						
3	Study Period: 2002-2004						
4							
5							
6				Amount			
7	Description		Source	2000	2001	2002	TOTAL
8							
9	Expense		Input Summary L18	$3,334.53	$521,614.27	$115,066 00	$6 .0,(14 [illegible]
10							
11	Present Value COM		Factors - Expense L9	11.25%	11.25%	11.25%	
12							
13	Number of Years to value at 4/01/02		Factors - Expense L14	1.75	0 75	0 167	
14	Gross Receipt Tax Factor		Factors - Expense L11	0 014633	0 014633	0.014633	
15	Incremental Overhead Factor		Factors - Expense L12	0 0442	0 0442	0 0442	
16	Total Expense with GRT		L9*(1+L14)	$3,383.32	$529,247 05	$116,749 76	$649,380 13
17							
18	Total Expense w Incremental Overhead		L9 + (L9 X L15)	$3,532.86	$552,639.77	$121,910 10	$678,082 74
19							
20							
21	Value of Expense at 4/01/02		FV or PV L18 @ L11 and L13	$4,257.47	$598,641.96	$119,758 84	$722,658 27
22							
23	**Sum PV of all Years for Expense**		**Total L21**	**$722,658.27**			
24							
25							

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Florida												
2	Savings												
3	Study Period 2002-2004												
4													
5													
6													
7	Description	Source	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
8													
9													
10	NPA Relief for 561 without NP (2nd Qtr)	FL_Savings_Invst3 Summary L17		$ -	$ -	$ -	$ 2,396,532 66	$ -	$ -	$ -			
11													
12													
13													
14													
15													
16													
17													
18	NPA Relief for 561 with NP (2nd Qtr)	FL_Savings_Invst3 Summary L17	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,396,532 66	$ -	$ -	$
19													
20													
21													
22													
23													
24													
25													
26	Number of Years to value at 4/01/02	1st Quarter	0 25	1 00	2 00	3 00	4 00	5 00	6 00	7 00	8 00	9 00	10 00
27	Number of Years to value at 4/01/02	2nd Quarter	0 25	1 25	2 25	3 25	4 25	5 25	6 25	7 25	8 25	9 25	10 25
28	Number of Years to value at 4/01/02	3rd Quarter	0 50	1 50	2 50	3 50	4 50	5 50	6 50	7 50	8 50	9 50	10 50
29	Number of Years to value at 4/01/02	4th Quarter	0 75	1 75	2 75	3 75	4 75	5 75	6 75	7 75	8 75	9 75	10 75
30													
31													
32	PV of NPA Relief for 561 without NP	PV L10	$ -	$ -	$ -	$ -	$ 1,523,380 07	$ -	$ -	$ -	$ -	$	$
33													
34													
35													
36													
37													
38													
39													
40	PV of NPA Relief for 561 with NP	PV L32	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1 106,389 92	$ -	$ -	$
41													
42													
43													
44													
45													
46													
47													
48													
49	NPA Relief for 561 difference	Difference Between L32 & L40	$ 416,990 15										
50													
51													
52													
53													
54													
55													
56													
57	**Total Savings of Pooling Deferral**	**L49**	**$ 416,990 15**										

	A	B	C	D
1	Florida			
2	Other Labor Costs			
3	Study Period 2002-2004			
4				
5		Source		
6	Translation Labor			
7				
8	Switch Translations Cost for Pooling Software		Hrs	
9	5ESS	Infrastructure Planning	6	
10	DMS	Infrastructure Planning	0 25	
11	EWSD	Infrastructure Planning	0	
12				
13				
14	No Switch Types		2000	2001
15	5ESS	Infrastructure Planning	17	15
16	DMS	Infrastructure Planning	7	16
17	EWSD	Infrastructure Planning	2	3
18				
19				
20	Hours for Year	(L9 x L15)+(L10 x L16)+(L11 x L17)	103 75	94 00
21				
22				
23				
24				
25				
26	WS32 Labor Rate	Factor Expense L16	$32 14	$29 55
27				
28				
29	Total Switch Translations Costs	L26 x L20	$3,334 53	$2 757 02
30				
31				
32	BAC Salaries			
33				
34	Hrs/Year		1 928	
35				
36			2000	2001
37	Number of Employees			
38	JG59	BAC Center	0	0
39	JG58	BAC Center	0	1
40	JG57	BAC Center	0	1 5
41	WS20	BAC Center	0	15
42				
43				
44	Labor Rate			
45	JG59	Factor - Expense L18	$52 71	$51 92
46	JG58	Factor Expense L19	$45 46	$43 57
47	JG57	Factor - Expense L20	$39 15	$37 15
48	WS20	Factor - Expense L17	$24 60	$25 39
49				
50				
51	Salaries			
52	JG59	L34 X L38 X L45	$0 00	$0 00
53	JG58	L34 X L39 X L46	$0 00	$84 002 96
54	JG57	L34 X L40 X L47	$0 00	$107 437 80
55	WS20	L34 X L41 X L48	$0 00	$734 278 80
56				
57				
58	Total BAC Salary	Sum L52 L55	$0 00	$925 719 56
59				
60				
61				
62				
63	Florida Allocation %	Cost Matters	49 76%	49 76%
64				
65	Florida Allocation of BAC Salary	L58 X L63	$0 00	$460,638 05
66				
67				
68				
69	Contract Employee Network Salary	Infrastructure Planning	$0	$117 000
70				
71	Florida Allocation of Network Contract Employee Salary	L69 X L63	$0 00	$58,219 20

	A	B	C	D	E	F	G
1	Florida	Source	FRC	Number Pooling			
2				2000	2001	2002	Total
3	Study Period 2002-2004						
4	SSP Hardware Upgrades - 24 Month Advancement	SSP_Deployment Ln 98 Col G	377C	$ 13 600	$ -		$ 13 600
5	SSP Hardware Upgrades - 20 Month Advancement	SSP_Deployment Ln 100 Col G	377C	$ -	$ -		$ -
6	SSP Hardware Upgrades - 18 Month Advancement	SSP_Deployment Ln 97 Col G	377C	$ 1 684 700	$ -		$ 1 684 700
7	SSP Hardware Upgrades - 14 Month Advancement	SSP_Deployment Ln 101 Col G	377C	$ -	$ 808 600		$ 808 600
8	SSP Hardware Upgrades - 11 Month Advancement	SSP_Deployment Ln 102 Col G	377C	$ -	$ 90 300		$ 90 300
9	SSP Hardware Upgrades - 9 Month Advancement	SSP_Deployment Ln 103 Col G	377C	$ -	$ 642 500		$ 642 500
10	SSP Hardware Upgrades - 0 Month Advancement	SSP_Deployment Ln 99 & Ln 104 Col G	377C	$ -	$ -		$ -
11							
12	[redacted]						
13							
14	[redacted]						
15							
16							$ -
17							
18	[redacted]						
19							
20	SSP Feature Package - 24 Month Advancement	SSP_Deployment Ln 98 Col H	560C	$ 83 400	$ -		$ 83 400
21	SSP Feature Package - 20 Month Advancement	SSP_Deployment Ln 100 Col H	560C	$ -	$ 390 200		$ 390 200
22	SSP Feature Package - 18 Month Advancement	SSP_Deployment Ln 97 Col H	560C	$ 459 000	$ -		$ 459 000
23	SSP Feature Package - 14 Month Advancement	SSP_Deployment Ln 101 Col H	560C	$ -	$ 183 900		$ 183 900
24	SSP Feature Package - 11 Month Advancement	SSP_Deployment Ln 102 Col H	560C	$ -	$ -		$ -
25	SSP Feature Package - 9 Month Advancement	SSP_Deployment Ln 103 Col H	560C	$ -	$ 65 700		$ 65 700
26	SSP Feature Package - 0 Month Advancement	SSP_Deployment Ln 99 & Ln 104 Col H	560C	$ 482 200	$ 810 600		$ 1 292 800
27							
28	[redacted]						$ -
29							$ -
30							$ -
31	[redacted]						
32							$ -
33	[redacted]						
34							
35	[redacted]						
36							$ -
37	[redacted]			[redacted]	[redacted]		[redacted]
38	[redacted]						
39							
40							
41	EXPENSE						
42							
43							
44							
45	[redacted]						
46							
47							
48							
49							
50							
51							
52	[redacted]						
53							
54							
55							
56							
57	[redacted]						
58	BAC Salaries	Other Labor Costs Ln 65		$ -	$ 460 638		$ 460 638
59							
60							
61							
62	NeuStar			$ -	$ -	$ 115 066	$ 115 066
63							
64							
65							
66							
67							
68							
69	Contract Employee Network	Other Labor Costs Ln71		$ -	$ 58 219		$ 58 219
70	Switch Translations Costs	Other Labor Costs Ln29		$ 3 335	$ 2 757		$ 6 092
71							$ -
72	[redacted]			[redacted]	[redacted]	[redacted]	[redacted]
73							
74	TOTAL CAPITAL			$ 1,686,300	$ 1,641,400	$ -	$ 3,239,700
75	[redacted]			[redacted]	[redacted]	[redacted]	[redacted]
76	[redacted]						
77	[redacted]			[redacted]	[redacted]	[redacted]	[redacted]
78	Grand Total			$ 2 726,235	$ 3,513,414	$ 115 066	$ 6 354 715

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	LATA	NPA	EQUIP	HOST ENTITY	CLLI	GENERICS	MONTHS	5E13	5E14	5E	3B20-21	DMS	EWSD		
2	CODE			REM ENTITY		PULLED UP	PULLED UP	RETROFIT 377C ACT	RETROFIT 377C ACT	TNP FEATURE 560C ACT	CONVERSION 377C ACT	BRIDGES 560C ACT	RELEASE 18 RETROFIT 377C ACT	560C ACT	TNP FEATURE 560C ACT
3															
4															
5															
6				FT. LAUDERDALE MSA JANUARY 22, 2001 (2000 $)											
7				954 NPA (ORDERED AREA)											
8	460	954	5ESS	Coral Springs	PMBHFLCSDS0	1	18	0.0	99.6						
9	460	954	5ESS	Cypress	FTLDFLCYDS0	1	18	0.0	104.9						
10	460	954	5ESS	Deerfield Beach	DRBHFLMADS0	1	18	0.0	98.3						
11	460	954	5ESS	Pompano Federal	PMBHFLFEDS0	1	18	0.0	87.4						
12	460	954	5ESS	Hollywood Main	HLWDFLMADS0	1	18	0.0	97.4						
13	460	954	5ESS	Jacaranda	FTLDFLJADS0	1	18	0.0	107.2						
14	460	954	5ESS	Margate	PMBHFLMADS0	1	18	0.0	12.9						
15	460	954	5ESS	Oakland	FTLDFLOADS0	1	18	0.0	111.8						
16	460	954	5ESS	Pembroke Pines	HLWDFLPEDS0	1	18	0.0	61.3						
17	460	954	5ESS	Plantation	FTLDFLPLDS0	1	18	0.0	0.0						
18	460	954	5ESS	Tamarac	PMBHFLTADS0	1	18	0.0	103.1		150.0				
19	460	954	5ESS	West Hollywood	HLWDFLWHDS0	1	18	0.0	105.9						
20	460	954	5ESS	Weston	FTLDFLWNDS0	1	18	0.0	107.3						
21	460	954	D-100	Main Relief *Note 1	FTLDFLMRDS0	NA	NA								
22	460	954	D-100	Sawgrass	FTLDFLSGDS0	NA	NA								
23						TOTAL		0.0	1097.1		150.0		0.0		
24				13	2	0									
25				PALM BEACH MSA FEBRUARY 5, 2001 (2000 $)											
26				561 NPA (ORDERED AREA)											
27	460	561	5ESS	Annex	WPBHFLANDS0	1	18	0.0	110.4						
28	460	561	5ESS	Boca Sandalfoot	BCRTFLSADS0	1	18	0.0	106.4						
29	460	561	5ESS	Greenacres	WPBHFLGADS0	1	18	0.0	108.3						
30	460	561	5ESS	Haverhill	WPBHFLHHDS0	1	18	0.0	112.5						
31	460	561	D-100	Belle Glade	BLGLFLMADS0	NA	NA								
32	460	561	D-100	Boca Teeca	BCRTFLBTDS0	NA	NA								
33	460	561	D-100	Gardens	WPBHFLGRDS0	NA	NA								
34	460	561	D-100	Lake Worth	WPBHFLLEDS0	NA	NA								
35	460	561	D-100	Royal Palm Beach	WPBHFLRPDS0	NA	NA								
36	460	561	EWSD	Boca Raton Main	BCRTFLMADS1	1	24						6.8		
37	460	561	EWSD	Boynton Beach Main	BYBHFLMADS0	1	24						6.8		
38						TOTAL		0.0	437.6		0.0		13.6		
39				4	5	2									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	LATA	NPA	EQUIP	HOST ENTITY	CLLI	GENERICS	MONTHS	5E13	5E14	5E	3B20-21	DMS		EWSD	
2	CODE			REM ENTITY		PULLED UP	PULLED UP	RETROFIT	RETROFIT	TNP FEATURE	CONVERSION	BRIDGES	RELEASE 18	RETROFIT	TNP FEATURE
3								377C	377C	560C	377C	560C	377C	560C	560C
4								ACT	ACT	ACT	ACT	ACT	ACT	ACT	ACT
5															
40				JACKSONVILLE MSA 4/2/2001											
41				904 NPA (ORDERED AREA)											
42	452	904	5ESS	Arlington	JCVLFLARDS0	1	14	0.0	98.2						
43	452	904	5ESS	Beachwood	JCVLFLBWDS0	1	14	0.0	101.4						
44	452	904	5ESS	Mandarin Loretto	MNDRFLLODS0	1	14	0.0	200.9						
45	452	904	5ESS	Orange Park Main	ORPKFLMADS0	1	14	0.0	96.6						
46	452	904	5ESS	Ponte Vedra	PNVDFLMADS0	1	14	0.0	100.5						
47	452	904	5ESS	St Augustine Main	STAGFLMADS0	1	14	0.0	102.0						
48	452	904	5ESS	Wesconnett	JCVLFLWCDS0	1	14	0.0	109.0						
49	452	904	D-100	Clay Street DS0	JCVLFLCLDS0	NA	NA								
50	452	904	D-100	Fernandina Bch	FRBHFLFPDS0	NA	NA								
51	452	904	D-100	Fort Caroline	JCVLFLFCDS0	NA	NA								
52	452	904	D-100	Mandarin Avenues	MNDRFLAVDS0	NA	NA								
53	452	904	D-100	Normandy	JCVLFLNODS0	NA	NA								
54	452	904	D-100	Oceanway	JCVLFLOWDS0	NA	NA								
55	452	904	D-100	San Jose	JCVLFLSJ73E	NA	NA								
56	452	904	D1/2	San Marco	JCVLFLSMDS0	NA	NA								
57	452	904	D1/2	Clay Street DS1	JCVLFLCLDS1	NA	NA								
58	452	904	EWSD	Green Cove Springs	GCSPFLCNDS0	1	20						0.0		
59	452	904	EWSD	Middleburg	MDBGFLPMDS0	1	20						0.0		
60	452	904	EWSD	Orange Park Ridgewood	ORPKFLRWDS0	1	20						0.0		
61						TOTAL		0.0	808.6		0.0		0.0		
62				7	9	3									
63															
64				FLA KEYS OSMSA MAY 28, 2001											
65				305 NPA											
66	460	305/786	5ESS	Homestead	HMSTFLHMDS0	1	13	0.0	0.0						
67	460	305	5ESS	Key West	KYWSFLMADS0	1	13	0.0	0.0						
68						TOTAL		0.0	0.0		0.0		0.0		
69				2	0	0									
70				DAYTONA MSA JULY 16, 2001											
71				904 NPA (ORDERED AREA)											
72	456	904	D-100	New Smyrna Bch	NSBHFLMADS0	NA	NA								
73	456	904	D-100	Daytona Bch Main	DYBHFLMADS0	NA	NA								
74	456	904	D-100	Deland	DELDFLMADS0	NA	NA								
75	456	904	D-100	Ormond Beach	DYBHFLOBDS0	NA	NA								
76	456	904	D-100	Palm Coast	PLCSFLMADS0	NA	NA								
77	456	904	D-102	Port Orange	DYBHFLPODS0	NA	NA								
78	456	407	5ESS	DeBary Deltona	DBRYFLDLDS0	1	11	0.0	90.3						
79						TOTAL		0.0	90.3		0.0		0.0		
80				1	6	0									

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	LATA	NPA	EQUIP	HOST ENTITY	CLLI	GENERICS	MONTHS	5E13	5E14	5E	3B20-21	DMS		EWSD	
2	CODE			REM ENTITY		PULLED UP	PULLED UP	RETROFIT	RETROFIT	TNP FEATURE	CONVERSION	BRIDGES	RELEASE 18 RETROFIT		TNP FEATURE
3								377C	377C	560C	377C	560C	377C	560C	560C
4								ACT	ACT	ACT	ACT	ACT	ACT	ACT	ACT
5															
81				FORT PIERCE/ST LUCIE MSA SEPTEMBER 17, 2001											
82				561 NPA (ORDERED AREA)											
83	460	561	5ESS	Ft Pierce 11/2001	FTPRFLMADS0	NA	NA	0.0	0.0						
84	460	561	5ESS	Port St Lucie Main	PTSLFLMADS0	1	9	0.0	195.9						
85	460	561	5ESS	Port St Lucie South	PTSLFLSOCG0	1	9	0.0	97.8						
86	460	561	5ESS	Stuart	STRTFLMADS0	1	9	0.0	97.7						
87	460	561	5ESS	Hobe Sound	HBSDFLMADS0	1	9	0.0	251.1						
88	460	561	DMS	Jupiter (12/2001)	JPTRFLMADS0	NA	NA								
89						TOTAL		0.0	642.5		0.0		0.0		
90					5	1	0								
91				[redacted]				0.0	1534.7		150.0		13.6		
92								0.0	1541.4		0.0		0.0		
93															
94				Year	Months Pulled Up		Account								
95							377C	560C							
96															
97				2000	18		1684.7								
98				2000	24		13.6								
99				2000	0		0								
100				2001	20		0								
101				2001	14		808.6								
102				2001	11		90 3								
103				2001	9		642.5								
104				2001	0		0								
105															
106				Switch Type	QTY										
107					2000	2001									
108				5ESS	17	15									
109				DMS	7	16									
110				EWSD	2	3									
111															
112															

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

	A	B	C	D
1	Florida			
2	Factors - Capital			
3	Study Period: 2002 - 2004			
4				
5				
6				Amount
7	Description	FRC	Source	2002
8				
9	COM		Cost Matters	11.25%
10				
11	Economic Life for 377C Capital	377C	Cost Matters	10
12				
13	Depreciation Factor for 377C Capital		Cost Matters	0.097622
14	Cost of Money Factor for 377C Capital		Cost Matters	0.051394
15	Income Tax Factor for 377C Capital		Cost Matters	0.023892
16	Plant Specific Factor for 377C Capital		Cost Matters	0.017533
17	Ad Valorem Factor for 377C Capital		Cost Matters	0.007421
18				
19				
20	Economic Life for 560C Capital	560C	Cost Matters	3
21				
22	Depreciation Factor for 560C Capital		Cost Matters	0.333333
23	Cost of Money Factor for 560C Capital		Cost Matters	0 052514
24	Income Tax Factor for 560C Capital		Cost Matters	0.024412
25	Ad Valorem Factor for 560C Capital		Cost Matters	0.007421
26				
27	Gross Receipt Tax Factor		Cost Matters	0.014633
28	Commom Overhead Loading Factor		Cost Matters	0.0442
29	Shared Factor for 377C		Cost Matters	0.011332
30				

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

	A	B	C	D	E	F
1	Florida					
2	Inputs					
3	Study Period: 2002 - 2004					
4						
5						
6						
7	Description	FRC	Source	Amount		
8	377C Capital - Announcement per switch	377C	Infrastructure Planning	$5,533 33		
9	377C Capital - E911 Trunks per switch in overlay	377C	Infrastructure Planning	$2,759.21		
10						
11						
12	Overlay 10 Digit Dialing per 5E switch	560C	Infrastructure Planning			
13	Overlay 10 Digit Dialing per DMS switch	560C	Infrastructure Planning			
14						
15	Expense for 911 Trunks per switch in overlay		Infrastructure Planning	$279.52		
16						
17						
18						
19	Switch Types					
20						
21	NPA	Type	5ESS	DMS	EWSD	DCO
22						
23						
24	Palm Beach	Overlay	4	5	2	0
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
8	Shared Factor for 377C		Factors - Capital, L29	0.011332
9	Depreciation Factor for 377C Capital		Factors - Capital, L13	0 097622
10	Cost of Money Factor for 377C Capital		Factors - Capital, L14	0 051394
11	Income Tax Factor for 377C Capital		Factors - Capital, L15	0 023892
12	Plant Specific Factor for 377C Capital		Factors - Capital, L16	0 017533
13	Ad Valorem Factor for 377C Capital		Factors - Capital, L17	0 007421
14				
15	COM		Factors - Capital, L9	11 25%
16				
17				
18	Depreciation Factor for 560C Capital		Factors - Capital, L22	0 333333
19	Cost of Money Factor for 560C Capital		Factors - Capital, L23	0 052514
20	Income Tax Factor for 560C Capital		Factors - Capital, L24	0 024412
21	Ad Valorem Factor for 560C Capital		Factors - Capital, L25	0 007421
22				
23	Economic Life for 377C Capital	377C	Factors - Capital, L11	10
24	Economic Life for 560C Capital	560C	Factors - Capital, L20	3
25	Gross Receipt Tax Factor		Factors - Capital, L27	0 014633
26	Common Overhead Loading Factor		Factors - Capital, L28	0 0442

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
27				
28	377C Capital - Announcement per switch	377C	Inputs L8	$5,533 33
29				
30	Depreciation for 377C Switch Capital	377C	L28 X L9	$540 18
31	Cost of Money for 377C Switch Capital	377C	L28 X L10	$284 38
32	Income Tax for 377C Switch Capital	377C	L28 X L11	$132 20
33	Plant Specific for 377C Switch Capital	377C	L28 X L12	$97 02
34	Ad Valorem for 377C Switch Capital	377C	L28 X L13	$41.06
35				
36	**Present Value for Current Year**			
37				
38	Depreciation for 377C Switch Capital		PV(L15,L23,L30)	$3,148 14
39	Cost of Money for 377C Switch Capital		PV(L15,L23,L31)	$1,657 37
40	Income Tax for 377C Switch Capital		PV(L15,L23,L32)	$770 48
41	Plant Specific for 377C Switch Capital		PV(L15,L23,L33)	$565 41
42	Ad Valorem for 377C Switch Capital		PV(L15,L23,L34)	$239 31
43				
44	Sum PV 377C		Sum L38 - L42	$6,380 71
45				
46	Sum PV 377C w Shared & Common & GRT		(((L44 X (1+ L8)) X (1+L25)) X (1+L26))	$6,836 84
47				
48	**Sum PV of Cost of Announcement 377C per Switch**		**L46**	**$6,836.84**
49				

	A	B	C	D
1	Florida			
2	Capital Cost Calculations			
3	Study Period: 2002 - 2004			
4				
5				
6				
7	Description	FRC	Source	Amount
50	377C Capital - E911 Trunks per switch in overlay	377C	Inputs L9	$2,759 21
51				
52	Depreciation for 377C Switch Capital	377C	L50 X L9	$269 36
53	Cost of Money for 377C Switch Capital	377C	L50 X L10	$141 81
54	Income Tax for 377C Switch Capital	377C	L50 X L11	$65 92
55	Plant Specific for 377C Switch Capital	377C	L50 X L12	$48 38
56	Ad Valorem for 377C Switch Capital	377C	L50 X L13	$20 48
57				
58	**Present Value for Current Year**			
59				
60	Depreciation for 377C Switch Capital		PV(L15,L23,L52)	$1,569 83
61	Cost of Money for 377C Switch Capital		PV(L15,L23,L53)	$826 45
62	Income Tax for 377C Switch Capital		PV(L15,L23,L54)	$384 20
63	Plant Specific for 377C Switch Capital		PV(L15,L23,L55)	$281 94
64	Ad Valorem for 377C Switch Capital		PV(L15,L23,L56)	$119 33
65				
66	Sum PV 377C		Sum L60 - L64	$3,181 76
67				
68	Sum PV 377C w Shared & Common & GRT		(((L66 X (1+ L8)) X (1+L25)) X (1+L26))	$3,409 21
69				
70	**Sum PV of Cost E911 Trunks 377C per Switch in Overlay**		**L68**	**$3,409.21**
71				

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

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

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

	A	B	C	D	E	F	G	H
1	Florida	Type	5ESS	DMS	EWSD	DCO		Total
2								
3	Study Period 2002 - 2004							
4								
5								
6	Palm Beach	Overlay	4	5	2	0		11
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26	**Description**	**Amount**	**Source**					
27	Sum PV of Cost of Announcement 377C per Switch	$6,836.84	WP Capital, L48					
28	Sum PV of Cost E911 Trunks 377C per Switch in Overlay	$3,409 21	WP Capital, L70					
29	Total Cost 560C for Overlay 10 Digit Dialing for 5E Switch		WP Capital, L90					
30	Total Cost 560C for Overlay 10 Digit Dialing for DMS Switch		WP Capital, L110					
31								
32	Expense for 911 Trunks per Switch in Overlay	$296 14	WP Expense, L15					
33								
34								
35								
36								
37	NPA	377C		560C		Expense		
38		Source	Amount	Source	Amount	Source	Amount	
39								
40	Palm Beach	(L27*L6 Total) + (L28*L6 Total)	$112,706 55	(L29*L6)+(L30*L6)		L32*L6 Total	$3,257 58	

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

	A	B	C
1	Florida		
2	NPA Relief Cost Summary by NPA		
3	Study Period: 2002 - 2004		
4			
5			
6	Item/Description	Source	Amount
7			
8	**Palm Beach**		
9	Customer Notification	Infrastructure Planning	$54,608 00
10	Directory Publication	Infrastructure Planning	$304,541 00
11	Information Technology	Infrastructure Planning	$1,268,791 00
12	377C Capital	NPA Costs L40	$112,706 55
13	560C for 10 Digit Dialing	NPA Costs L40	$632,570.93
14	Expense	NPA Costs L40	$3,257 58
15	Translation Cost	Translations L5	$20,057.60
16			
17	Total	Sum L9 L15	$2,396,532 66