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ATTACHMENT C

REQUEST FOR CONFIDENTIAL CLASSIFICATION OF THE TESTIMONY AND PROPRIETARY WORKPAPER OF THE OFFICE OF PUBLIC COUNSEL WITNESS DR. DAVID J. GABEL AND EXHIBITS MCN-1 AND MCN-2 FOR AARP'S WITNESS DR. MARK N. COOPER IN FPSC DOCKETS 030867-TL, 030868-TL, 030869-TL FILED ON OCTOBER 31, 2003.

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HIGHLIGHTED

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION
TALLAHASSEE, FLORIDA

IN THE MATTER OF

THE PETITIONS OF VERIZON FLORIDA INC.,

BELLSOUTH TELECOMMUNICATIONS INC., AND SPRINT-FLORIDA INC.

TO REFORM THEIR INTRASTATE NETWORK ACCESS

AND BASIC LOCAL TELECOMMUNICATIONS RATES

IN ACCORDANCE WITH FLORIDA STATUTES, SECTION 364.164

DOCKET NOS. 030867-TL, 030868-TL, 030869-TL

DIRECT TESTIMONY OF

DR. DAVID J. GABEL

ON BEHALF OF

THE OFFICE OF PUBLIC COUNSEL (OPC)

OCTOBER 31, 2003

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LIST OF ACRONYMS

ADSL	Asymmetric Digital Subscriber Line
AT&T	American Telephone and Telegraph Company
BCM	Benchmark Cost Model
BLTS	Basic Local Telecommunications Service
BSTLM	BellSouth Telecommunications Loop Model
CLEC	Competitive Local Exchange Carrier
CMT	Common Line, Marketing and Transport Interconnection Charge
DEM	Dial Equipment Minutes
DLC	Digital Line Carrier
DSL	Digital Subscriber Line
FCC	Federal Communications Commission
IDLC	Next Generation Digital Line Carrier
ILEC	Incumbent Local Exchange Carrier
ISDN	Integrated Services Digital Network
LEC	Local Exchange Carrier
NARUC	National Association of Regulatory Utility Commissioners
NERA	National Economics Research Associates
NRRI	National Regulatory Research Institute
OPC	Office of Public Counsel
SLC	Subscriber Line Charge
TELRIC	Total Element Long-Run Incremental Cost
TSLRIC	Total Service Long-Run Incremental Cost
UNE	Unbundled Network Element
UNE-P	Unbundled Network Element Platform
USF	Universal Service Fund
VoDSL	Voice Over xDSL
xDSL	Digital Services Line (Symmetric or Asymmetric)

1 INTRODUCTION AND WITNESS BACKGROUND

Q. Please state your name and business address.

A. My name is David Gabel. My business address is 31 Stearns Street, Newton, Massachusetts 02459-2441.

Q. On whose behalf are you appearing.

A. I am appearing on behalf of the Office of Public Counsel (OPC).

Q. Could you please summarize your qualifications and work experience?

A. Since obtaining my PhD in economics from the University of Wisconsin in 1987, I have been a member of the Department of Economics at Queens College. I am also a Visiting Scholar in the Massachusetts Institute of Technology Internet and Telecommunications Convergence Consortium in Cambridge, Massachusetts, and a research fellow of the National Regulatory Research Institute at the Ohio State University. Prior to my job at Queens College, I was employed in both the public and private sectors.

As an employee of the Massachusetts Department of Public Utilities and the Wisconsin Public Service Commission, I was involved in cost and rate analysis. At the American Telephone and Telegraph Company (AT&T) I was responsible

for developing interfaces between engineering simulation models and financial forecasting systems. While an employee of Dean Witter Reynolds, my primary area of responsibility was evaluating the economics of different telecommunications products. As an employee of the Yadkin Valley Telephone Membership Cooperative, I was involved in plant installation.

During the past seven years, I have been an advisor to the Washington, New Mexico, and Maine public utility commissions, as well as the Federal Communications Commission (FCC). I have assisted these Commissions with the resolution of various issues that have arisen due to the passage of the 1996 Telecommunications Act. I have also been a consultant to various foreign governments on telecommunications matters.

Q. What is your area of academic research?

A. I specialize in the field of telecommunications. I have conducted research on a number of topics. My dissertation focused on the evolution of the telephone market in Wisconsin between 1894 and 1917. Beginning with my tenure as a member of the Staff of the Massachusetts Department of Public Utilities, and continuing with subsequent jobs at the Wisconsin Public Service Commission and the American Telephone and Telegraph Company, I have had a strong interest in measuring the costs of providing telecommunication services. After I completed my doctoral dissertation, I conducted further study in this area. This

work was partially funded by the National Regulatory Research Institute (NRRI). My curriculum vitae is attached to this testimony as Appendix 4.

I continue to spend a large share of my time exploring issues related to the cost function of the telecommunications industry. I am also an instructor at the National Association of Regulatory Commissioners (NARUC) summer training course held at Michigan State University each year. In addition, I was a co-author of two reports commissioned by the National Regulatory Research Institute on the FCC's Triennial Review Order. The first report developed an overview of the economic issues of impairment under the *Telecommunications Act* 1996, and the second provided a database and the means for estimating the costs of UNE-L (Unbundled Network Element Loop) supply on a granular basis. The reports have been disseminated to the members of the National Association of Regulatory Utility Commissioners (NARUC).

Q. Have you ever testified in a regulatory proceeding before?

A. Yes. I have testified before the Wisconsin, Maine, New York, Indiana, Maryland, Massachusetts, Connecticut, and the Pennsylvania Public Service Commissions, as well as the Canadian Radio and Television Commission.

Q. Have you previously submitted testimony in a Florida proceeding.

A. Yes, in Docket Nos. 981834-TP and 990321-TP on pricing of collocation elements, I submitted rebuttal testimony on behalf of the Staff of the Florida Public Service Commission on April 18, 2003.

2 OVERVIEW OF THE TESTIMONY

Q. What is the purpose of your testimony?

A. The purpose of this testimony is to:

- identify the germane policy and economic issues pertaining to the implementation of telecommunications law in Florida under Section 364.164 of the Florida Statute; and

- review the petitions of the ILECs for rebalancing of rates under this section.

Q. Can you summarize the most important issues addressed in your testimony.

A. Yes. Under the Tele-Competition Innovation and Infrastructure Act of 2003 ("the Act"), ILECs may petition the Commission to reduce intrastate access charges provided that any rate reductions are "revenue-neutral" when rebalanced

against the other rates charged by the ILECs. The commission has 90 days to issue a decision on each petition.

As set forth in Section 364.164 (1), Florida Statutes, the Commission is to consider certain criteria in reviewing companies' petitions filed pursuant to this section. Inter alia, the Commission is to consider whether granting the petitions will:

a) Remove current support for basic local telecommunications services (BLTS) that prevents the creation of a more attractive competitive local exchange market for the benefit of residential customers;

b) Induce enhanced market entry;

c) Require intrastate switched network access rate reductions to parity over a period of not less than 2 years or more than 4 years; and

d) Be revenue neutral as defined in subsection (7) within the revenue category defined in subsection (2).

It is the view of the Florida Office of Public Counsel (OPC) that the Commission should:

1) determine whether current prices support any form of BLTS to be rebalanced, especially residential BLTS, where the proposed rebalancings are concentrated;

2) if so, then whether this support acts to prevent the creation of a more attractive market for the benefit of residential customers; and

3) if so, then whether removal of the quantified support as proposed by the petition of the ILEC would create a more attractive market for the benefit of residential customers or whether the proposal should be rejected.

Q. Can you summarize the most important conclusions and recommendations of your testimony?

A. Yes, I have reviewed the petitions filed by Verizon, Sprint, and BellSouth to reform their intrastate network access rates and BLTS rates, and it is the position of the OPC that these petitions should not be approved by the Commission. The petitions do not provide adequate empirical evidence to support the ILECs' claims. In particular:

- The ILECs have not shown that residential BLTS is supported and therefore there is no record to support the proposed rebalancing. Thus, a

substantial rebalancing by raising residential BLTS rates cannot be justified by any claim that such support exists. Indeed, the OPC demonstrates in this testimony that it is highly unlikely that such support exists.

- The ILECs have not made a showing that the proposed reform of these rates would create a more attractive competitive local exchange market for the benefit of residential customers or enhance market entry or that entry will be enhanced because they fail to demonstrate support of residential BLTS which underpins most of their arguments on entry, and, in any case, their analysis is based on a model that no entrant would ever use, so is irrelevant. Moreover, any claims of benefits to consumers based on the removal or reduction of support of residential BLTS are moot, since no such support exists.

- The ILECs have not demonstrated that the proposed rebalancing would benefit or protect consumers.[1] Again any claims of benefits brought by elimination or amelioration of support of residential BLTS are irrelevant (since residential rates are not supported), and ILEC evidence beyond this on the impacts of the rebalancing is very limited.

[1] On protect see Section 364.01 (3) and (4) (a) and (c).

The economic and policy environment in the telecommunications sector is undergoing rapid and fundamental change. The development of more competitive telecommunications markets in the area of mobile services has revealed what economically efficient prices are likely to look like in telecommunications markets generally. Relative pricing patterns in these markets are in sharp contrast to the prices recommended by the ILECs.

The OPC, therefore recommends that rebalancing, if it occurs, should result in prices that reflect the operations of a competitive market, rather than prices that are sustainable due to a lack of competition.

3 EXISTING RATES PROVIDE NO OR VERY LITTLE SUPPORT FOR BASIC LOCAL TELECOMMUNICATIONS SERVICES

Q. Do the ILECs demonstrate residential BLTS is supported.

A. No. The ILECs contend that a service is subsidized or supported if it is priced below the economic cost of providing the service. The ILECs' cost measures are inappropriate for use as a test of whether residential BLTS is supported since their methodology is based on TELRIC instead of TSLRIC estimates. Costs shared by residential BLTS and business and data services, which are captured in the TELRIC estimates used by the ILECs, are not part of the TSLRIC of residential BLTS. As I point out below, the ILECs contend that

TSLRIC is the appropriate test for subsidization.[2] In addition, the ILECs approach understates the revenue per line from BLTS as their analysis excludes revenues relevant to residential BLTS, the higher Subscriber Line Charge (SLC) for additional lines.

Taking these factors into account, it is highly probable that current retail prices for residential BLTS alone exceed the direct costs of providing these services, and consequently current total revenues from residential services gained through supply of residential exchange lines exceed the TSLRIC of residential services supplied over residential exchange lines by even more.

Q. Can you explain what are the key reasons why cost estimates used by the ILECs to form the basis for their rate rebalancing recommendations are inappropriate?

A. Yes. The ILECs' cost measures are not valid for evaluating subsidization of BLTS. The ILECs' estimates of TSLRIC for residential BLTS substantially exceed actual TSLRIC costs since they rely on TELRIC-based estimates that include costs of the loop shared by residential, business, and data services which should not appear in a TSLRIC estimate. For example, TELRIC estimates for a UNE loop include trenching, conduit, poles, cable placement and similar costs

[2] I explain the difference between TSLRIC and TELRIC on Page 16.

that are largely, but not entirely, *shared* by business and data services.[3] Such shared costs cannot be part of the TSLRIC of residential BLTS.[4]

3.1 TSLRIC AND NOT TELRIC SHOULD BE USED TO EVALUATE THE LEVEL OF SUPPORT, IF ANY, PROVIDED TO BASIC LOCAL TELECOMMUNICATION SERVICES (BLTS) SINCE TELRIC OVERSTATES THE CONTRIBUTION OF SHARED COSTS TO BLTS

Q. Why should TSLRIC be used instead of TELRIC to evaluate whether or not BLTS is being subsidized.

A. TSLRIC, and not TELRIC, should be used since TSLRIC excludes shared costs that are included In TELRIC. Consistent with this, the Commission has previously required TSLRIC to be the cost standard to be used when evaluating the reasonableness of a rate.[5]

[3] These costs are largely, but not completely, shared as the presence of residential service might lead to increased investments that otherwise would not have occurred. See discussion at Page 18 below.

[4] It is my view that the TELRIC costs of a UNE loop, including the costs of the copper pair are further shared by BLTS, long distance services, ADSL services and any other service that uses the copper pair. However, we do not press this point in these proceedings.

[5] Florida Public Service Commission, Commission Order PSC-96-1579-FOF-TP, Page 25 (as cited in D. Daonne Caldwell, Direct Testimony on Behalf of BellSouth Telecommunications, Inc. Before the Florida Public Service Commission, Petition of BellSouth Telecommunications, Inc. to Reform Its Intrastate Network Access and Basic Local Telecommunications Rates in Accordance with Florida Statutes, Section 364.164, August 27, 2003, Page 6, Lines 10-17).

The FCC takes a similar view. For example, the FCC has noted that if the level of analysis is an individual rate element, then the appropriate cost metric is the TSLRIC. The FCC made this distinction between costing methodologies because there are many shared costs that are not relevant to the incremental cost of an individual rate element. Shared costs are only appropriately included in the cost analysis when the revenue from the shared services is simultaneously considered.[6]

Q. Do any of the ILECs' witnesses support the use of TSLRIC in determining whether BLTS is supported.

A. Yes. BellSouth Telecommunications, Inc. witness William Taylor takes this same position in the present proceedings.[7] Taylor has also previously testified on this matter for Verizon on determining if a service is subsidized. In Massachusetts, Dr. Taylor took the position that TSLRIC, not TELRIC, should be used to determine if dial-tone was subsidized. He said: "If we are going to have a price floor for, say, dial-tone line, my own understanding is that, to avoid cross-

[6] Federal Communications Commission, FCC 96-325, The First Report and Order In the Matter of Implementation of the Local Competition Provisions in the Telecommunications Act of 1996 (CC Docket No. 96-98) and Interconnection between Local Exchange Carriers and Commercial Mobile Radio Service Providers (CC Docket No. 95-185), August 8, 1996, Paragraph 676-682, 695.

[7] William E. Taylor, Direct Testimony on Behalf of BellSouth Telecommunications, Inc. Before the Florida Public Service Commission, Petition of Sprint Florida Inc. to Reduce Access Rates, August 27, 2003, Page 13, Lines 7-17.

subsidy, we'd like to have TSLRIC," and not TELRIC or TELRIC minus joint and common costs.[8]

BellSouth Telecommunications, Inc.'s witness D. Daonne Caldwell also supports Taylor's argument in this proceeding, noting that: "TSLRIC studies are the basis for testing for cross-subsidization." She properly asserts that shared costs should be excluded from a TSLRIC study because the costs persist if one service is eliminated and a second service still requires the shared facility.[9]

Dr. Kenneth Gordon, representing all three ILECs, views support as occurring when forward-looking direct [emphasis added] costs of the service [emphasis added], not network element, are not covered.[10] Direct costs, by definition, do not include shared costs.

In summary, the testimony of these witnesses on the behalf of the ILECs is consistent with the Commission's rules and my support for use of TSLRIC to identify the level of support. Nevertheless, the ILECs effectively contradict their

[8] Massachusetts Department of Telecommunications and Energy (DTE), Price Cap Regulation for Verizon, DTE 01-31, Phase II, Volume 1, 10/22/02, Page 23.

[9] Caldwell, Page 8, Lines 9, 16-22.

[10] Kenneth Gordon, Direct Testimony on Behalf of Verizon Florida, Inc.; BellSouth Telecommunications, Inc.; and Sprint Florida Inc. Before the Florida Public Service Commission, Petition of Sprint Florida Inc. to Reduce Access Rates, August 27, 2003, Page 20, Lines 20-23, Page 21, Lines 1-4, and Page 34, Lines 1-17.

own witnesses by using TELRIC methodology to ascertain what they believe is the level of support for BLTS.

Q. Can you explain why TSLRICs are often lower than TELRICs.

A. The TSLRIC of a service that uses particular network elements is often lower than the network element's TELRIC. Incremental cost measures the cost avoided when a *service* is eliminated, while maintaining all other services.[11] It does not include any costs shared by services.[12] A service's TSLRIC is equal to the difference between the total forward looking long run costs of offering all services and the total forward looking long run cost of offering all services *except* the service in question.[13] A network element's TELRIC is the difference between

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[11] Stephen J. Brown and David S. Sibley, The Theory of Public Utility Pricing (Cambridge: Cambridge University Press, 1986), Page53.

[12] Caldwell, in her testimony on behalf of Bell South Telecommunications, Inc. agrees that TSLRIC does not include shared and common costs (Caldwell, *Ibid.*, Page 8, Line 9); and also Gordon, see footnote 10.

[13] Bell South Telecommunications, Inc. witness, Taylor agrees in testimony provided in Massachusetts: TSLRIC is calculated by "loo[k]ing at the costs of the entire firm, with and without a particular service." Massachusetts Department of Telecommunications and Energy (DTE), Price Cap Regulation for Verizon, DTE 01-31, Phase II, Volume 1, 10/22/02, Page 35.

A similar definition of TSLRIC was offered by the Commission in "we find TSLRIC should be defined as the costs to the firm, both volume sensitive and volume insensitive, that will be avoided by discontinuing, or incurred by offering, an entire product or service, holding all other products or services offered by the firm constant." Florida Public Service Commission, Order PSC-96-1579-FOF-TP, Before The Florida Public Service Commission In Re: Petitions by AT&T Communications of the Southern States, Inc., MCI Telecommunications Corporation, MCI Metro Access Transmission Services, Inc., American Communications Services, Inc. and American Communications Services of Jacksonville, Inc. for Arbitration of Certain Terms and Conditions of a Proposed Agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996 (Docket No. 960833-TP, Docket No. 960846-TP, Docket No. 960916-TP), December 31, 1996, Page 26.

the total forward looking long run costs of supplying all network elements and the total forward looking long run cost of offering all network elements *except* the network element in question. The TELRIC cost estimate will include costs that are excluded from TSLRIC because TELRIC includes shared cost that are incurred in the provision of any two or more services that may use the element. These shared costs would be excluded from the TSLRIC of an individual service. In such cases, the TSLRIC of those services is lower than TELRIC because TSLRIC excludes shared costs that are included in TELRIC.

As an example, suppose an ILEC digs a trench along a road and places a cable into the trench that is shared by loops serving business and residential customers that subscribe to BLTS, as well as customers of data services. To estimate the (average) TELRIC of the local loop one would take the total cost of the trenching and the material and installation cost of the cable and divide it by the total number of loops in use. In contrast, to evaluate the (average) total long run incremental cost of residential BLTS (i.e., the TSLRIC of residential BLTS), one would ascertain the costs avoided by eliminating residential service while maintaining business and data services. This difference would be divided by the number of in-service residential lines. The absence of residential BLTS would not have an impact on the ILEC's trenching costs, and therefore the trenching cost should not be part of the TSLRIC of the loops used to provide residential

BLTS. Rather trenching is a shared cost of all services that have facilities running through the trench.[14]

Q. I understand that later you will provide specific cost estimates for residential BLTS TSLRIC (see Page 28 and Appendix 2), but for the present can you provide any general support for the proposition that the TSLRIC of a residential loop is likely less than the TELRIC for a loop?

A. Yes. Cost data generated by the Benchmark Cost Model (BCM) model is suggestive that the TSLRIC of residential service is approximately one-half of the TELRIC value.[15] BCM was developed by two of the three ILECs in this proceeding—Verizon and Sprint.[16]

3.2 THE ILECS USE TELRIC METHODOLOGY INSTEAD OF TSLRIC METHODOLOGY WHEN DEVELOPING THEIR COSTS OF SERVICE, AND THUS OVERSTATE THE COSTS OF PROVIDING BASIC LOCAL TELECOMMUNICATIONS SERVICE

[14] BellSouth witness Caldwell makes the same conceptual point when she argues that a license fee paid to a vendor that supports two or more services should be treated as a shared cost, and not as a component of the TSLRIC of the services. Caldwell Direct, Page 8, Lines 20-22.

The cable installation costs are also largely shared costs, and to the extent that the installation costs are not avoided when residential service is eliminated, they too should be excluded from the TSLRIC of residential service.

[15] David Gabel, Improving Proxy Cost Models for Use in Funding Universal Service, National Regulatory Research Institute (1996), Page 5.

Q. Can you demonstrate that BellSouth essentially relies on TELRIC estimates to incorrectly estimate TSLRIC?

A. Yes. BellSouth witness Caldwell indicates that BellSouth used its TELRIC data to estimate the TSLRIC of the local loop.[17] Caldwell claims that BellSouth Telecommunications, Inc.'s approach provides TSLRIC estimates,[18] because loop costs should not be treated as common costs, but are directly attributable to BLTS.[19] However, as explained above (Page 15), it is incorrect to assume that all loop costs are direct costs.

Caldwell also avers that a range of "direct costs required to promote and support retail services, e.g. billing, collections, marketing, sales, advertising and product management" should be included.[20] I only accept this, to the extent that these costs are shown to be incurred only and solely due to residential BLTS and that they would not be incurred otherwise, for example, if BellSouth Telecommunications, Inc. were to supply business and data services. BellSouth Telecommunications, Inc. do not demonstrate this.

[16] MCI and U S WEST also sponsored the development of the model.

[17] See especially Caldwell, *Ibid.*, Page 3, Lines 12-25, Page 4, Lines 1-22, and Exhibit DDC-3. In addition, the material investment passed from BSTLM to the BellSouth Cost Calculator were calculated using the BSTLM TELRIC methodology, Caldwell, Exhibit DDC-1.

[18] *Ibid.*, Page 6, Lines 10-19.

[19] *Ibid.*, Page 9, Lines 7-25, Page 10, Lines 1-13.

[20] *Ibid.*, Page 11. Quote from Lines 8-9; general point, Lines 8-18.

Q. Can you demonstrate that Sprint essentially relies on TELRIC estimates to measure TSLRIC.

A. Yes, witness Kent W. Dickerson, in his testimony on behalf of Sprint, indicates the method taken by Sprint in estimating the TSLRIC of BLTS:

> "Sprint is using the same cost studies that the Florida Public Service Commission approved in Docket No. 990649B-TP for Sprint's unbundled network element (UNE) prices [citation omitted]. Using the Commission-approved cost studies, Sprint deaveraged the investments to match the investments associated with R1 and B1 services. Since UNEs are sold to wholesale carrier customers, the UNE cost studies do not include any costs associated with retail functions. To appropriately account for the costs Sprint incurs to provide these services on a retail basis, the cost of retail service was added to the TSLRIC studies for R1 and B1 services."[21]

In short, Sprint's measure of TSLRIC takes the TELRIC estimate of a UNE loop and adds costs allegedly incurred due to retailing. However, the UNE loop TELRIC is a cost incurred jointly by a range of services including business lines, special access, and data services. Therefore, the cost estimate is biased upward because it includes shared costs.

Furthermore, some or all of Sprint's retail marketing costs may also be incurred jointly with the supply of other services beyond BLTS. More troublesome is Sprint's apparent assumption that the marketing, sales and product develop expenses are the same for residential BLTS as it is for data, business, and special access lines.[22]

Q. Can you demonstrate that Verizon essentially relies on TELRIC estimates to measure TSLRIC.

A. Yes. The testimony of Orville D. Fulp on behalf of Verizon in this proceeding indicates at least two flaws in Verizon's calculation of TSLRIC.[23] First, Verizon used its UNE rates to establish the cost of BLTS, and it avers that these rates "are a conservative estimate of the cost of provisioning basic local residential services because they do not reflect true TSLRICs."[24]

[21] Kent W. Dickerson, Direct Testimony on Behalf of Sprint Florida Inc., Before the Florida Public Service Commission, Petition of Sprint Florida Inc. to Reduce Access Rates, August 27, 2003, Page 3, Lines 15-25.

[22] Ibid., Page 7 of 7.

[23] Orville D. Fulp, Direct Testimony on Behalf of Verizon Florida Inc., Before the Florida Public Service Commission, Petition of Verizon Florida Inc. to Reform Its Intrastate Network Access and Basic Local Telecommunications Rates in Accordance with Florida Statutes, Section 364.164, August 27, 2003.

[24] *Ibid.*, Page 19, Lines 7-9, Page 20, Lines 9-11.

Second, Verizon's cost estimates include joint and common costs based on a common cost allocator of 12.11%.[25] This allocator should be excluded from a TSLRIC study since TSLRIC excludes all joint costs from being attributable to one service, and only includes costs that can be directly attributable to a service.

Q. Did the ILECs explain why they were using TELRIC as a proxy for TSLRIC?

A. Not to any significant degree. Expediency appears to have been a major factor. Verizon witness Fulp notes that given the time constraints of these proceedings the Commission has only 90 days to issue an order, and that therefore these previously developed rates would be adequate for the Commission's purposes. Witness Fulp argues that it would be less resource intensive and time consuming to analyze these rates previously approved by the Commission than to develop a new cost study.[26]

Q. Are time constraints a good reason for using TELRIC-based estimates of TSLRIC?

A. It is true that TELRIC estimates are more readily available than TSLRIC estimates, but this is no reason for not seeking to adjust these given the availability of data to do so. It would be untenable to rely on unadjusted TELRIC

[25] *Ibid.*, Page 21, Lines 1-3.

[26] *Ibid.*, Page 19, Lines 18-21 and Page 20, Lines 18-21.

costs when, for example, I will demonstrate that the BellSouth state-wide TSLRIC of residential BLTS is approximately half of a TELRIC-based estimate.[27] This result is consistent with data generated by the ILECs' own Benchmark Cost Model (see Page 18). Even if my own conservative estimates, or those of the Benchmark Cost Model, contain errors, they are unlikely to be over 100% off, which would have to be the case for the TELRIC-based estimates to be more accurate.

Q. You stated that you would estimate the TSLRIC of residential BLTS using BellSouth's cost model. Would you explain how BellSouth's model works?

A. Yes. First, in my response I will only address the operation of BellSouth's loop model. I concentrate on that model because the overwhelming portion of the ILEC cost estimates for BLTS are associated with the loop.[28]

The BellSouth Model estimates the forward-looking economic cost of its loop network and then uses a series of fully distributed cost mechanisms to assign the loop network cost to each service. The loop network is designed to provide all of the services that BellSouth offers, including local residential, single line business,

[27] My conclusion is based on working with intermediate output data from BellSouth's loop model. Based upon my knowledge of the cost structure of the telephone industry, I conclude that the finding that TELRIC is much higher than TSLRIC applies equally to Verizon and Sprint.

[28] For example, Sprint witness Dr. Staihr states that "the cost of the loop accounts for over 90% of the cost of providing basic local service." Direct, Testimony Page 11, Lines 9-10.

multi-line business, Centrex, special access, and state private line services. Fully distributed allocators such as pair-feet for cable investment or DS0 (that is, a 64 kb/s channel circuit) equivalents for digital loop carrier investment are used to allocate the material investment in the network. Shared costs such as installation costs and poles and conduits are allocated across the various services through the use of in-plant factors and structure factors.

Q. Is BellSouth's methodology appropriate for estimating the TSLRIC of a service?

A. TSLRIC estimate should not use factors to estimate the portion of shared costs assigned to a service. Instead, the shared costs should be excluded from the TSLRIC estimate. For example, the TSLRIC estimate of residential BLTS equals the total cost of providing the combined services minus the stand-alone cost of providing all service with the exemption of residential BLTS. Costs shared by residential and all services would be included in the stand-alone cost of the other services and thus would be filtered out of the incremental cost of residential BLTS. This filtering process would remove, for example, the cost of the trench that contains any wires that serve customers other than residential customers. The BellSouth model, on the other hand, would allocate a share of that trench to the incremental cost of residential service, and because it allocates these and other shared costs to residential service, the BellSouth model does not properly estimate service incremental cost for any service. While BellSouth

characterizes its study as being true to the TSLRIC methodology, it is more appropriately characterized as a fully distributed cost study.

Q. Is it possible to use the BellSouth model to estimate the TSLRIC of a service?

A. Yes. It is possible to make a reasonable estimate of the TSLRIC of a service by removing the shared costs from the model. Because the model is set-up to allocate all shared costs, it is not always possible to remove the theoretically correct amount of shared costs. However, removing a reasonable amount of the shared costs will allow the Commission to base its decision on an estimate of TSLRIC that is approximately right. This approximate value is likely to be significantly closer to the correct TSLRIC value than BellSouth's fully distributed estimate.

Q. Were you able to determine a reasonable estimate of the TSLRIC for residential BLTS?

A. Yes. I estimated that statewide average loop portion of the TSLRIC is **begin proprietary** $6.79 **end proprietary**.[29] This value is significantly lower than BellSouth's **begin proprietary** $17.12 **end proprietary** loop estimate. I did not estimate the cost of the port, switching, and transport. For the purposes of this

[29] The OPC is filing a copy of the proprietary work papers associated with all of the proprietary calculations presented in this testimony with both the Commission and BellSouth. See Appendix 3 for the list of proprietary files.

proceeding I will accept BellSouth's estimates of port, and switching and transport costs even though their estimates of **begin proprietary** $1.12 **end proprietary** and **begin proprietary** $1.17 **end proprietary** per line, respectively, are probably too high. The sum of my retail cost adder of **begin proprietary** $0.40 **end proprietary** per residential line, my loop estimate and BellSouth's port, transport and switching estimates equals **begin proprietary** $9.48 **end proprietary**. This value, **begin proprietary** $9.48 **end proprietary**, is a reasonable estimate of the statewide TSLRIC for residential BLTS. I recommend that the Commission use this value to determine whether residential customers are receiving a subsidy from access services.

Q. What changes did you make to the BellSouth model when you estimated the TSLRIC for residential BLTS?

A. I removed a portion of the shared costs of the digital loop carriers and I reduced the material in-plant factors that add installation costs to cable material costs.

Q. How did you remove a portion of the shared costs of the digital loop carriers (DLC)?

A. The output of the BSTLM model lists three general types of DLC equipment. These are common, hardwire, and plug-ins. The common equipment is used to transport messages from the DLC remote terminal to the

central office terminal. This equipment is shared by all services that use the DLC. I removed the common DLC material investment costs for the material investment costs that are passed from the BSTLM to the BellSouth cost calculator. The hardwire equipment includes the cabinets, shelves and batteries that are part of the remote and central office equipment. This is shared equipment. However, because I could not separate the amount of hardwire equipment that is truly incremental to residential service from the total hardwire investment, I did not reduce the material investment associated with hardwire equipment. The failure to remove the share cost associated with the hardwire equipment generates an upward bias to the TSLRIC estimate. Finally, because the plug-ins can be directly assigned to individual services, I did not change the BSTLM plug-in material investment estimated by BellSouth.

Appendices 1 and 2 of my testimony provide a description of the other adjustments that I made to the study.[30] The other adjustments were made with the objective of, as with the DLC equipment, to remove shared costs from BellSouth's loop cost estimate.

Q. Were you able to determine a reasonable estimate of the TSLRIC for business BLTS?

[30] I provide my own estimates of retail costs directly attributable to residential BLTS in Appendix 2.

A. Yes. Using the same method that I have just described when I estimated the TSLRIC for residential service, I estimated that BellSouth state-wide TSLRIC for business loops is **begin proprietary** $3.96 **end proprietary**. This value is significantly lower than BellSouth's **begin proprietary** $12.93 **end proprietary** loop estimate. I did not estimate the cost of the port, switching and transport. For the purposes of this proceeding, I will accept BellSouth's estimates of port, switching and transport.

Q. What conclusion can be drawn from your analysis of TSLRIC?

A. I conclude that residential BLTS is not being subsidized by access service or any other service. This conclusion is based on the fact that the state-wide TSLRIC for residential BLTS is **begin proprietary** $9.46 **end proprietary** and state-wide average revenue for residential BLTS is The **begin proprietary** $16.67 **end proprietary**. The **begin proprietary** $16.67 **end proprietary** state average was calculated by dividing the current residential BLTS revenue by the present statewide demand shown in BellSouth exhibit SB-1.[31] Business BLTS for single line business customers is also not being subsidized. For these customers the TSLRIC plus the retail adder is **begin proprietary** $7.33 **end**

[31] BellSouth Telecommunications, Inc., Direct Testimony of E. Steven Bigelow, Exhibit SB-1. For residential service, revenue equals the average revenue derived from SB-1 plus a $6.50 SLC. This value under-estimates the average revenue because a portion of the residential lines are non-primary and are charged a $7.00 SLC. For business service, because these customers are alleged to be single-line business customers, a $6.50 SLC was added to the average business revenue calculated using the data in Exhibit SB-1.

proprietary while average revenue is **begin proprietary**$34.75 **end proprietary**.

Q. You have excluded shared costs from your estimate of the TSLRIC of a loop. But didn't Caldwell and Gordon argue that local loop costs are not shared over different services, but are directly attributable to BLTS, and claim the Commission has come to a similar conclusion? Does the Commission's earlier ruling invalidate your views?

A. No. As noted BellSouth Telecommunications, Inc.'s approach relies on TELRIC estimates.[32] Caldwell's testimony avers that these can be used to provide TSLRIC estimates for BLTS[33] because loop costs should not be treated as common costs, but are directly attributable to BLTS.[34] Caldwell quotes the Florida Commission as saying "the cost of local loop facilities [is] properly attributable to the provision of basic local telecommunications service."[35] The Commission in the same quote goes on to cite the Florida Statutes' definition of BLTS as including a wider range of services.[36] The services identified by the Commission were services that were are provided over a given loop. Caldwell

[32] See discussion above at Page 19.

[33] Caldwell, Page 6, Lines 10-19.

[34] *Ibid.*, Page 9, Lines 7-25, Page 10, Lines 1-13.

[35] *Ibid.*, Page 10, Lines 2-12.

[36] *Id.*

asserts that this demonstrates the Commission "rejected the claim that the cost of the loop should be recovered from non-basic local telecommunications services." Gordon provides the same citation to the same effect.[37]

I do not dispute that any long run incremental costs attributable to BLTS as defined by the Commission must be part of that service's TSLRIC, but this has no bearing on whether *residential* BLTS shares costs with business BLTS, other business, special access, or data services. I am not challenging the Commission's determination that the cost of a given loop should only be assigned to BLTS.[38] Rather I am pointing out that when the cost of the residential BLTS loop is estimated, costs shared with other services, such as special access, data and business BLTS, shared costs should not be treated as a direct cost. The Commission should estimate the cost of a residential loop given that the residential loop shares facilities with other services. Residential BLTS does share costs with business, special access and data services and these shared costs should not be included as part of residential BLTS TSLRIC.

Q. Can you go into additional detail regarding your analysis of Caldwell's testimony on use of TELRIC estimates for residential BLTS costs?

[37] Gordon, *Ibid.*, Page 34, Lines 19-22, Page 35, Lines 1-20.

[38] As noted, I do not accept that local loop costs are solely attributable to BLTS. However, this is not material to my position in this proceeding.

A. Caldwell incorrectly argues that, "[t]reatment of loop costs as shared or common costs also violates the cost-causation principle inherent in TSLRIC methodology"[39] because "[a] cost is caused when an activity takes place; if BellSouth provisions the loop, the cost is incurred."[40] Treating the shared costs of a loop as a direct cost violates the definition of TSLRIC because the shared cost is incurred whether or not residential BLTS is supplied. It is not a cost directly attributable to the service, residential BLTS. If residential BLTS were eliminated, there would be little or no change in many structure costs, such as trenching, and so these cannot be considered a TSLRIC of residential BLTS.

Caldwell also argues that BLTS rates should exceed TSLRIC estimates however estimated to make a contribution to shared and common costs.[41] This is not relevant for the purpose of deciding whether BLTS is subsidized, since a service is only cross-subsidized if it recovers less than its TSLRIC.[42] Caldwell correctly points out in her testimony that (1) TSLRIC does not include shared and common

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[39] *Ibid.*, Page 9, Lines 20-21.

[40] *Ibid.*, Page 9, Lines 21-23.

[41] *Ibid.*, Page 10, Lines 14-21, Page 11, Lines 1-3.

[42] Faulhaber, G.R. (1975) "Cross-subsidization: Pricing in Public Enterprises," American Economic Review, 65 (5) December 966-77.

Furthermore, neither Caldwell nor any of the ILEC witnesses provide evidence regarding the degree to which the price of BLTS needs to be marked-up above TSLRIC or TELRIC to comply with the requirements of the governing statute. Therefore, her statement that there is a need to set prices in excess of TELRIC provides little if any instruction.

costs,[43] and (2) that, "TSLRIC studies are the basis for testing for cross-subsidization".[44] The view that TSLRIC is the relevant standard for testing for a subsidization is consistent with the Commission's ruling that TSLRIC is the appropriate cost standard,[45] as recognized by Caldwell,[46] another BellSouth witness (Taylor),[47] and the ILECs' joint witness (Gordon).[48]

Q. You stated that the ILECs used TELRIC cost estimates to test if residential service is subsidized. If TELRICs are used to measure support or subsidies, is it consistent to use BLTS only revenues in testing for support?

A. No. Costs must be matched with equivalent revenues when testing for support or seeking to align rates to costs. If TELRIC estimates for a network element over which many services are supplied are to be relied on (as the ILECs

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[43] Caldwell, *ibid.*, Page 8, Lines 16-25, Page 9, Lines 1-5.

[44] *Ibid.*, Page 8, Line 9.

[45] Florida Public Service Commission, Order PSC-96-1579-FOF-TP, Before The Florida Public Service Commission In Re: Petitions by AT&T Communications of the Southern States, Inc., MCI Telecommunications Corporation, MCI Metro Access Transmission Services, Inc., American Communications Services, Inc. and American Communications Services of Jacksonville, Inc. for Arbitration of Certain Terms and Conditions of a Proposed Agreement with BellSouth Telecommunications, Inc. Concerning Interconnection and Resale Under the Telecommunications Act of 1996 (Docket No. 960833-TP, Docket No. 960846-TP, Docket No. 960916-TP), December 31, 1996, Page 26.

[46] Caldwell, *ibid.*, Page 6, Lines 10-19.

[47] See footnotes 7 and 8 above.

[48] See Footnote 10 above.

advocate),[49] then these must be compared to revenues from all services that use that network element. Consequently, the average revenue from all users of the shared facility should also be used. It would be inappropriate to count shared costs on one side and residential BLTS revenues only on the other.

Another way to see this is to understand that when a firm evaluates an entry or expansion decision it compares the difference between expected total revenues and costs attributable to undertaking the activity in question (a position the ILECs have long advocated). Therefore, a hypothetical firm, LOOPCO, would compare its average revenue for all loops to the average cost of the loops. The average cost of a loop would include shared and direct costs of residential and business BLTS, as well as such costs from business, data and special services. This is essentially how the ILECs have calculated costs for this proceeding. The average revenue would include income derived from all products, residential, business, data, and special access loops.

Furthermore, if this type of analysis is conducted, the result of the test will only tell the Commission if the family of products that use loops are profitable and it will provide no meaningful economic information regarding the profitability of any one particular service, such as residential BLTS. No service specific conclusions

[49] For a general discussion see Section 4, pp. 46 ff below. Specifically on the ILECs' positions on this questions see Section 4.2, pp. 52 ff.

can be reached because it is a test for the family of products that require loops, and indicates nothing about the profitability of individual services. In order to determine the profitability of an individual service, the Commission must undertake the type of TSLRIC studies that I support in this testimony.

Q. If the Commission finds that residential BLTS prices do cover TSLRIC then are there any important implications for the claims by the ILECs and their witnesses about the benefits of adjusting these prices?

A. Yes. The ILECs and their witnesses have made a range of claims about benefits that would arise if BLTS prices currently fail to cover TSLRIC,[50] but

[50] Examples of these claims include:

1. regulatory policies that result in "uneconomically low residential basic local prices" imply lower [rates] than one would expect to find in undistorted competitive markets." (Gordon, *Ibid.*, Page 9, Lines 21-24).

2. if "the prices of residential basic local services [were better aligned] with their underlying costs, a broader base of residential customers will obtain the benefits of competition." (For Gordon's full position, see *Ibid.*, Page 29, Lines 11-13, and Page 30, Lines 15-18).

3. economic benefits would be generated if prices for residential BLTS prices were appropriately set. (Gordon, *Ibid.*, pp. 31 ff.).

4. "the lower the residential basic local price (when set governmentally without regard to whether the prices cover cost), the more unattractive those customers to actual and potential competitors". (Gordon, *Ibid.*, Page 11, Lines 4-6).

5. "If... incumbents rates are lowered artificially with the help of subsidy support, but their incremental costs do not change, potential competitive entrants that are not entitled to comparable subsidy support are likely to be deterred from entering the market." (Taylor, *Ibid.*, Page 5, Lines 19-22). I also do not accept that prior to rebalancing "subsidies" from intra-LATA access charges are not available to a CLEC provider of exchange lines. There is no competitive reason why CLECs cannot charge similar intra-LATA access charges.

6. that levels of CLEC provision to residential consumers are aggravated by prices being especially below TSLRIC as compared with other states (Gordon, *Ibid.*, Page 11, Lines 6-

through rebalancing were set so as to bring them closer to or achieve coverage of TSLRIC.[51] If the Commission finds that the ILECs have failed to show that residential BLTS prices are not so supported, as I have argued, then these assertions are moot.

It should also be noted that Dr. Gordon's claim that "the legislature has perceived that low residential basic local prices have led the residential local exchange market to be less attractive to competitors than would be the case with more economically rational residential basic local prices" is without basis.[52] The legislature came to no such conclusion, but rather directed the Commission to consider rebalancing more favorably if it were to "remove current support for basic local telecommunications services (BLTS) that prevents the creation of a more attractive competitive local exchange market for the benefit of residential customers; [and] [i]nduce enhanced market entry."[53]

Q. Does the ILEC analysis of BLTS take into account the correct level of BLTS revenue?

11). I also do not accept Gordon's comparison of Florida's residential BLTS rates to what he calls the national average, and nor that residential BLTS prices alone should be compared with TSLRIC. Instead, the comparison should be to total revenues earned through the supply of exchange lines.

[51] See Page 14 above.

[52] Gordon, *Ibid.*, Pages 10-11.

[53] Section 364.164 (1) (a) and (b).

A. No. The ILECs look at the profitability of residential service by adding in the Subscriber Line Charge (SLC) for the first line — $6.50 in the case of Verizon, Sprint, and BellSouth.[54] However, their analysis of profitability excludes the higher SLCs that are allowed for additional lines, and therefore understates the revenue per line earned from BLTS. This, in turn, results in an understatement of the margins earned on BLTS.

3.3 THERE IS LITTLE OR NO EVIDENCE TO SUPPORT THE ILECS' CONTENTION THAT REBALANCING WILL STIMULATE ENTRY

Q. The ILECs contend that rebalancing will stimulate competition in Florida, claiming the CLECs appear less interested in serving the residential market in Florida than in other states because current BLTS

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[54] Orville D. Fulp, Direct Testimony on Behalf of Verizon Florida Inc. Before the Florida Public Service Commission, Petition of Verizon Florida Inc. to Reform Its Intrastate Network Access and Basic Local Telecommunications Rates in Accordance with Florida Statutes, Section 364.164, August 27, 2003, Page 22, Line 6.

The primary residential rate for the SLC is the lesser of the Common Line, Marketing and Transport Interconnection Charge (CMT) per line or the capped rate of $6.50, while for non-primary residential lines the rate is the lessor of $7.00 or the greater of the rate as of June 30, 2000 or the average price cap CMT revenue per line and the multi-line business rate is the lessor of $9.20 or the greater of the rate as of June 30, 2000 or the average price cap CMT revenue per line.

	Primary Residential	Non-Primary Residential	Multiline Business	Subscriber Line Charge	CMT
BellSouth:	6.50	7.00	7.13	7.13	7.07
Sprint	6.50	7.00	8.51	8.51	7.61
Verizon	6.50	7.00	8.98	8.98	8.37

See FCC Rules Section 69.152.

rates are too low in Florida. Do they provide any empirical evidence for this line of reasoning?

A. Yes, Dr. Gordon provides data suggesting that that residential BLTS charges in Florida are sharply lower than the national average and argues that this is hindering competition.[55]

Q. Can you comment on this evidence?

A. Yes. At best, Dr. Gordon's evidence is highly misleading. Dr. Gordon cites an FCC statistic that shows the average residential BLTS rate for 95 U.S. cities on October 15, 2002 was $14.55.[56] He also cites Florida Senate Staff estimates of the average rates for BellSouth, Sprint, and Verizon. The lowest of these rates is $7.57—nearly $7 below the 95 city average, and the highest of these rates is $12.06—$2.49 less than the 95 city average. However, Dr. Gordon is comparing apples with oranges. His averages include many different cost areas that are not comparable to what is a sample of the largest 100 cities in America. He also ignores the fact that SLCs in Florida are more than 15% above the 95 city average.[57] Yet, Gordon could have chosen to cite the data in the same FCC report that would have allowed a comparison of apples with apples.

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[55] Gordon, *Ibid.*, Page 10-11.

[56] Gordon, *Ibid.*, Page 10. The original source is: http://www.fcc.gov/Bureaus/Common_Carrier/Reports/FCC-State_Link/IAD/ref03.pdf, Table 1.1.

[57] The 95-city average of federal and state SLCs was $5.64 (FCC, *ibid.*, Table 1.1.), Florida's SLC for residential lines is typically $6.50 -- see footnote 54.

FCC Table 1.3 includes three cities in Florida, Miami, Tampa and West Palm Beach. The cost of these lines including SLCs and State and Federal taxes, respectively, is $20.24, $22.45 and $19.41. These prices, respectively, are $3.14, $0.93 and $3.97 below the 95 city average -- a substantially different picture to the $2.49 to nearly $7 difference that Gordon portrays.

Q. You mentioned that the ILECs contend that there is comparatively less residential competition in Florida than in many other states. Do you agree with Dr. Gordon's arguments that the comparative lack of entry by CLECs into Florida's residential services market is due to residential retail rates in Florida being too low and that these rates should be raised as a consequence?

A. No, I do not. Dr. Gordon's chart identifies the States where a large share of the CLECs lines are residential and small business customers.[58] Dr. Gordon's chart illustrates that Florida's CLECs are far from the nation's leaders, Iowa, Illinois, and Michigan, in terms of successful entry into the residential and small business market (mass market).

Due to data and time limitations, I will focus my comments on two of the three states that have the highest ranking in terms of CLECs serving the residential

[58] Direct Testimony of Dr. Kenneth Gordon, Attachment B.

market -- Illinois and Michigan.[59] In Illinois and Florida, the mass market accounts for approximately 85% and 50% of the CLECs customers, respectively.

As the first row in Table 1 below illustrates, consistent with the 95 city data just discussed, that Florida's residential retail rates are not that much lower than what is reported for Illinois. What is considerably lower, however, are the gross margins achievable by CLECs in Florida vis-à-vis the margins obtainable in Michigan and Illinois (see Row 3 of Table 1).[60]

Table 1: Comparative UNE Rates and Retail Rates

	Florida	Illinois	Michigan[61]
Residential Retail Rates[62]	$20.70	$21.31	$26.91

[59] To be consistent with Gordon's analysis, I relied on FCC data for the price of basic residential service (Gordon, Page 10). Iowa was left out of this analysis as the FCC's *Reference Book of Rates, Price Indices, and Household Expenditures for Telephone Service* only contained retail rates for Frontier Communications, whose Iowa UNE rates could not be tracked down in the short time available for presenting testimony in this proceeding.

[60] The table reports the margin based on a comparison of the price of exchange service and cost of the UNEs. I present the data in this manner in order to illustrate the error in Gordon's analysis. Entry is, of course, determined not by the price of BLTS, but rather the margin earned on all services sold over a network.

[61] The residential rate of $26.91 is the average of the rates of $27.59 for Detroit, $24.97 for Grand Rapids, and $28.16 for Saginaw (from the FCC's Reference Book of Rates, Price Indices, and Household Expenditures for Telephone Service). However, a review of Michigan Bell Telephone Company Tariff M.P.S.C. No. 20r, Part 4 Section 2, 14th Revised Sheet No. 3 (Issued: June 7, 2002) shows a residence services rate of $14.31 for call plan unlimited in metro access area. Taking Saginaw as an example, we add to the $14.31 $5.35 for the federal SLC, $2.78 for the state SLC, $0.53 for Federal USF, $0.42 for number portability and $2.89 for 911 charges, which brings the total to $26.28. The remaining $1.88 is, presumably, state and federal taxes.

[62] Data in this row is from the FCC *Reference Book of Rates, Price Indices, and Household Expenditures for Telephone Service*,2003, at Table 1.3. These rates are inclusive of all surcharges, touch tone service charges, and taxes. Data is as of October 2002.

	Florida	Illinois	Michigan[61]
Nov 2002 UNE-P Price[63]	$20.59	$12.22	$14.50
Gross Margin	$0.11	$9.09	$12.41
UNE-L Rates[64]			
Metro	$9.77	$2.59	$8.47
Suburban	$13.88	$7.07	$8.73
Rural	$24.63	$11.40	$12.54

Q. What accounts for the difference in CLEC entry between Florida and Illinois?

A. Dr. Gordon suggests the difference in entry is attributable the unreasonable rate structure in Florida. It certainly can not be the rate of residential BLTS -- as Row 1 of Table 1 above demonstrates, the price of residential BLTS is essentially the same in the Illinois and Florida. The data in the table indicate that a more plausible explanation for the comparative lack of CLEC entry in Florida vis-à-vis Illinois is that Florida's UNE prices are not as conducive to profitable CLEC entry into the market as the UNE prices found in Illinois. The UNE platform in Florida costs $20.59, versus $12.22 in Illinois. This implies that the lack of CLEC entry could be addressed just as effectively by lowering UNE prices. While I am not advocating in this docket a reduction in UNE prices, the observed difference in entry is more easily explained by the differences in UNE rates found in the two states, not the price of BLTS.

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[63] Data in this row derived from: *Commerce Capital Markets, The Status of 271 and UNE-Platform in the Regional Bells' Territories* (November 2002) by Anna Maria Kovacs, Kristin L. Burns, and Gregory S. Vitale. (The UNE-P price used assumes Dial Equipment Minutes (DEM))

[64] *Id.*

Q. What accounts for the difference in CLEC entry between Florida and Michigan?

A. The data indicates that the price of residential BLTS is lower in Florida and the UNE prices are higher. These factors work together to explain why the pattern of entry is different between Florida and Michigan. Nevertheless, the Commission must be mindful that the decision of entry is based on a comparison of cost and revenues for the platform, not the margin from just one of the services sold over the platform.

Q. Can you provide any other evidence that the differences and CLEC entry between Florida and other states, such as Michigan and Illinois, is due to the margin of profitability of entry rather than residential BLTS rates *per se*?

A. Yes. In the fourth quarter of 2002 UNE prices in Florida were cut.[65] Using a weighted average of three density zones, the price fall was a substantial 11.6%.[66] A study found, as a result of this change, that "[r]esidential competition

[65] Consumer Federation of America, Competition at the crossroads: Can public utility commissions save local phone competition?, 7 October 2003, http://www.consumerfed.org/unep_200310.pdf, last paragraph of p. 9.

[66] B. Gregg 2002, 2003, (http://www.nrri.org/reports) the density zone weighted average monthly loop cost to be $15.81 in July 2002 falling by 11.8% to $13.95 by January 2003. Porting costs also fell from $1.40 to $1.17. With switching costs constant at $0.77, the total cost of UNE-P fell from $17.98 to $15.89.

increased sharply and has moved Florida much closer to the national average in terms of balance between residential and business in a short period of time."[67]

Q. Based on the analysis above, can you explain why the ILEC's analysis of entry into the Florida market is flawed?

A. Yes. The ILECs focus on the price of BLTS as the primary determinant of entry when elsewhere they contend that entry is based on the relationship between total revenue and total cost. The evidence provided by the ILECs has been superficial, in conflict with their positions on this issue before the FCC, and most importantly, it has failed to explain why rate rebalancing will induce new entry. Yes, some prices will be higher (BLTS), but others will be lower. Since entry decisions are based on total revenue, the ILECs have only offered speculation regarding the possibility that rebalancing will spur entry. This kind of superficial evidence would be given little weight in an impairment proceeding that addressed the economics of entry,[68] and neither should be accepted here. I will return to this point below (in Section 4).

[67] Consumer Federation of America, *id.* The change in share of residential CLEC lines is illustrated in Exhibit 4 on Page 11.

[68] (Federal Communications Commission, Triennial Review, Report and Order and Order on Remand and Further Notice of Proposed Rulemaking in the Review of the Section 251 Unbundling Obligations of Incumbent Local Exchange Carriers (Docket Number 01-338), Implementation of the Local Competition Provisions of the Telecommunications Act of 1996 (Docket Number 96-98), and Deployment of Wireline Services Offering Advanced Telecommunications Capability (Docket Number 98-147), August 21, 2003, Paragraph 485.

Q. Does Dr. Gordon cite any additional evidence that supports his proposition that entry is impeded due to the current rate structure?

A. Yes. Dr. Gordon, testifying on behalf of Sprint, Verizon, and BellSouth gives great weight to a study co-authored by two of his colleagues at his consulting firm, National Economics Research Associates (NERA).[69]

Q. Have you reviewed the study?

A. Yes.

Q. Do you believe that the study has any forensic value?

A. No. This study is severely flawed and therefore provides no useful insights on the issue of how rate rebalancing influences entry. I will briefly identify a few of the flaws. The authors, Ros and McDermott, used a few different econometric specifications to estimate how the ratio of business and residential rates affects competitive entry. Ros and McDermott contend that if the ratio of business to residential rates is high, residential rates are inefficiently low (Page 157 of the study). This conclusion, based solely on residential prices, and not underlying costs is unwarranted.

Ros and McDermott also make a range of modeling errors:

[69] Gordon, Page 27, footnote 15 and BellSouth's response to Citizens 2nd Set of Interrogatories, No.37. The study was provided in response to Citizens' 2nd Request for Production of Documents, Item No. 30.

- The authors attempt to explain the variation in the number of CLECs assigned numbering codes in each state through a number of explanatory variables (Page 163). The authors do not control for the size of the state.[70] Therefore they fail to take into account that the size of the market in California is many times greater than the size of the market in Wyoming. They repeat this error in their modeling of resold access lines. Such a misspecification would likely so bias their results as to render them without content.

- Two of the three facility based specifications involve trying to explain the variation in collocation at ILEC wire centers (Page163). The authors fail to control for 47 U.S.C. § 251 exemption to rural carriers of unbundling requirements. The statute establishes a barrier to entry that is highly relevant to explaining why different levels of observation are observed throughout the country. Therefore I am concerned that the researchers model specification leads to biased parameter estimates.

[70] Paradoxically, the authors suggested the need to control for the size of the market and indicated that they would include the total gross state product. Page 157, 162. However, this variable, or any proxy for it, was dropped by the authors (Pages 163 and 166).

- The authors effectively assume that the ratio of business to residential rates is uniform throughout a state (Footnote 19) or that the variance is of no relevance. Therefore the model fails to adequately measure the variable of interest.

- The study is based on aggregate state data and therefore fails to take into account the variation of profitable entry opportunities within a state.

- Variables are dropped from the different specifications without any adequate explanation of why it is appropriate to include a variable, such as per capita income, in one specification, but not another (Pages 163, 166). If a relevant variable has been dropped from the model, the coefficient estimates are likely biased. Additionally, such inclusions and omissions raise questions as to whether variable choices were made with an outcome in mind rather than allowing the data to speak for itself.

In summary, this paper suffers from omitted variable bias, measurement errors, and coefficient estimates that appear to be the result of a fishing expedition rather than the product of a sound research methodology.

4 ENTRY DECISIONS BY CLECS ARE NOT BASED ON A COMPARISON OF THE PRICE OF RESIDENTIAL BLTS TO THE TSLRIC OF BLTS – ENTRY DECISIONS ARE BASED ON A COMPARISON OF TOTAL REVENUES FROM ALL SERVICES WITH THE TOTAL TSLRIC OF ALL SERVICES

Q. The ILEC witnesses have testified that entry may be impeded by the allegedly supported residential BLTS rates.[71] Is it sensible to understand the economics of entry by looking at the price of BLTS only?

A. No. Entry decisions are not made on the basis of the price of an individual product. Rather a firm's entry is controlled by the relationship between expected total revenue and costs.

Q. Can you elaborate on this point?

A. Entry decisions are made on the basis of the expected total revenues and costs of all services an entrant can offer.

Traditional economic analysis points out that new firms enter a market with no entry barriers when economic profits are positive, and that entry will continue to occur until economic profits are driven to zero. Thus, it is not solely the price of one product or a number of products that determine the firm's entry decision –

[71] For some examples see footnote 50.

rather it is whether total expected revenues exceed total expected costs associated with entry.

More generally, a firm chooses to supply or extend supply of a service or services, or to enter a market or markets, when the net expected return from doing so, accounting for risk, is positive. It is completely irrelevant to a firm's decision, say, to supply local access lines, that it might make an expected loss on BLTS according to some measure, if total expected revenues, including those earned from retailing vertical and ADSL services, and wholesaling or retailing long distance services, cover the total expected cost of entry and the BLTS losses must be incurred to gain this overall position of profit.

Indeed, the fact that revenue neutrality is required under any rate rebalancing in these proceedings implicitly acknowledges that ILECs look at the entire revenue package and not each component in isolation. In requiring rebalancing, the section takes account of the <u>total</u> impact on the ILEC's revenues. The Legislature could have chosen to simply cut intra-state network access rates to interstate network access rates, but this would have been inconsistent with ensuring continued cost-coverage. Rebalancing provides a means of lowering intrastate network access rates while ensuring the ILEC's were able to continue recovering their costs. Indeed, as I will discuss below, given total revenues

earned by the ILECs (and hence potential earnings of new entrants) are rebalanced, it is unlikely that there will be a substantial change in the attractiveness of entry broadly in the supply of BLTS.

Q. Can you comment on how a typical CLEC might make an entry decision?

A. Yes. CLECs entry decisions will be based on total expected revenues and costs associated with all the services that can be sold given entry into the market, and would take account of whether entry would result in access to universal service support fund. An entry decision would not be based on the price of any particular service or product such as residential BLTS.

For example, assume that the cost of providing residential BLTS for a CLEC is $18, and that rates are rebalanced so that the price of this service increases from $15 to $20. According to the ILEC arguments presented in their petitions, the increase in the price will induce more competitive entry into the provision of BLTS since the profit will be $2 per customer. However, this is hardly the whole picture. A CLEC, by investing in a local loop, can also offer long distance services (either at the wholesale or retail level), and other non-basic services (for example, customer calling services and ADSL), just as the ILEC does. In considering the profitability of investing in the local loop, the CLEC would have to

take account of the fact that prices on some of these other services would fall on average by $5 due to rebalancing.

On these terms, net profitability would not change at all, and while it is true there would be other effects, these are hardly likely to be decisive. Demand would increase for those services for which prices were adjusted downwards just as it would fall for residential BLTS, and due to cross-product effects, demand for some of the other services the CLEC could sell might also vary slightly. The net impact might make entry slightly more or less profitable, but the effect is unlikely to significant and could be negative. In any case, the ILECs present no evidence at all as to how shifts in demand due to rebalancing might affect the profitability of entry. Instead, they naively argue CLECs will pay attention to the $5 price increase on residential BLTS and ignore the $5 price falls elsewhere.

4.1 THE FEDERAL COMMUNICATIONS COMMISSION HAS PREVIOUSLY ACKNOWLEDGED THAT ENTRY DECISIONS ARE BASED ON THE CONSIDERATION OF THE MARKET AS A WHOLE AND NOT ON THE CONSIDERATION OF ANY ONE PARTICULAR SERVICE

Q. You have advocated that the Commission consider total expected revenues when it considers the profitability of entry into the residential

market. Does the FCC's Triennial Review refer to how the profitability of entry is determined?

A. Yes. In assessing impairment, the FCC points out that "...in conducting our impairment analysis, we recognize that decisions on whether to enter are based not just on the cost of entry but also on the revenues to be gained."[72] The FCC goes on to emphasize that the analysis of impairment should "...consider all the revenue opportunities that a competitor can reasonably expect to gain over the facilities, from providing all possible services that an entrant could reasonably expect to sell."[73]

Furthermore, the FCC notes that:

> "...the impairment standard we adopt today considers whether all potential revenues from entering a market exceed the costs of entry, taking into account consideration of any advantages a new entrant may have ... we take into the account the fact that there are a number of services that can be provided over the stand-alone loop, including voice, voice over xDSL (i.e., VoDSL), data, and

[72] Federal Communications Commission, Triennial Review, Report and Order and Order on Remand and Further Notice of Proposed Rulemaking in the Review of the Section 251 Unbundling Obligations of Incumbent Local Exchange Carriers (Docket Number 01-338), Implementation of the Local Competition Provisions of the Telecommunications Act of 1996 (Docket Number 96-98), and Deployment of Wireline Services Offering Advanced Telecommunications Capability (Docket Number 98-147), August 21, 2003, Paragraph 100.

[73] *Ibid.*, Paragraph 100

video services. In so doing, we conclude that the increased operational and economic costs of a stand-alone loop (including costs associated with the development of marketing, billing, and customer care infrastructure) are offset by the increased revenue opportunities afforded by the whole loop."[74]

Q. Does the FCC take a position on the role of the state commissions in evaluating competitive entry issues?

A. Yes, the FCC has made it quite clear that the state commissions have a responsibility to examine all revenue sources when evaluating competitive entry issues, and that (implicitly) looking at the price and cost of BLTS in a vacuum is misguided:

"In determining the likely revenues available to a competing carrier in a given market, the state commission must consider all revenues that will derive from service to the mass market, based on the most efficient business model for entry."[75]

"...our analysis must take into consideration the full range of revenues that are likely to be obtained by an entrant providing voice

[74] *Ibid.*, Paragraph 258

[75] *Ibid.*, Paragraph 519

and related services, and the costs likely to be incurred. All factors affecting a competing carrier's likely revenues and costs must be examined to determine if they affect its ability to enter a market economically. Because economic entry depends on whether the sum total of all likely revenue sources exceeds the sum total of all likely costs of serving the market, any factor that limits or lowers the potential revenues available to a competing carrier, or raises the cost of serving a set of customers, is a potential barrier to entry. It is only by evaluating all the factors together that we may determine whether the likely revenues from entry will exceed the likely costs. Therefore, no factor should be examined in isolation."[76]

4.2 THE ILECS CONTEND IN OTHER PROCEEDINGS THAT ENTRY DECISIONS BY CLECS ARE BASED ON A CONSIDERATION OF TOTAL REVENUES, NOT THE PRICE OF AN INDIVIDUAL SERVICE

Q. Have the ILECs in other proceedings advocated the position that entry decisions are made based on a comparison of the total revenue and costs associated with serving a customer?

A. Yes. Elsewhere the ILECs argue that the attractiveness of a market is judged by the total revenue generated by a customer, not by the profitability of

any one service, and this is consistent with FCC requirements that the States take this into account when carrying out impairment analysis. As noted by the FCC, in its evaluation of BellSouth's discussion of what revenues should be considered in an impairment analysis, BellSouth avers that the entry decision into the mass market is based on the combined revenues of business and residential customers. And with respect to the residential customers, BellSouth advocates taking into account all revenue derived over the access line, such as moneys received for the provision of call-waiting.[77] I see no reason to disagree with this previously held position of BellSouth.

The reply comments of Verizon in the FCC's Triennial Review are also indicative that the ILECs are fully aware that entry decisions on the part of CLECs are made on the basis of the bundles of services and revenues that can be generated from its customers, and not solely on the basis of the profitability of residential BLTS.

> "... the CLECs likewise disregard the various sources of revenue, beyond local exchange service, that they can tap into

[76] *Ibid.*, Paragraph 484, Footnote 1497

[77] *Ibid.*, Paragraph 485, Footnote 1511

BellSouth Ex Parte Presentation to the FCC, Letter from Jon Banks to FCC Commission Kevin Martin, January 30, 2003, Page 2. In this filing, BellSouth encouraged the FCC to include in its impairment analysis the revenue derived from vertical and local services, not just local service.

once they deploy their own facilities. Unlike the ILECs (which in most states remain prohibited from providing interLATA services), CLECs can immediately offer the full range of services to their customers -- not just local exchange service, but also long distance voice, high-speed Internet access, and video distribution, for example. That is precisely the strategy pursued by successful overbuilders such as RCN. The Commission therefore must dismiss arguments that CLECs cannot deploy their own facilities because the local exchange revenues available from the vast majority of customers are insufficient to justify such investment. No CLEC competes solely for the local telephone service revenues of potential customers, and no ILEC would either, if it had a choice."[78]

Q. Is Verizon's testimony in this proceeding consistent with its advocacy before the FCC?

A. No. The testimony of Verizon in the Triennial Review that is noted above is inconsistent with its witness in this proceeding, Carl Danner. Dr. Danner asserts that "historical patterns of entry and competition show that the prices of

[78] Reply Comments of the Verizon Telephone Companies, In the Matter of Review of the Section 251 Unbundling Obligations of Incumbent Local Exchange Carriers (Docket Number 01-338), Implementation of the Local Competition Provisions of the Telecommunications Act of 1996 (Docket Number 96-98), and Deployment of Wireline Services Offering Advanced Telecommunications Capability (Docket Number 98-147), July 17, 2002, Page 43.

individual services influence competition."[79] In addition, Danner goes on to state that entrants will be deterred by the low price of providing local service when he states that "competitors that have cost structures similar to Verizon's simply can not compete against Verizon's existing supported rates."[80] Yet, we have witnessed entry by CLECs in Florida and elsewhere with a variety of cost structures -- the reason being that entry decisions are based on revenues and costs as a whole and not on the costs or revenues of any one particular service such as residential BLTS.

In addition, previous testimony in Massachusetts on behalf of Verizon by Dr. William E. Taylor (one of BellSouth's expert witnesses in this Florida proceeding) clearly supports the argument that entry decisions are based on the total revenues available to the entrant, and not from any one particular service:

> "[S]ometimes we ask the question, can a LEC make money in residential service, for example? And for that, what matters is the full panoply of services that a CLEC or ILEC can expect to provide when it attracts a customer. So for that it

[79] Carl R. Danner, Direct Testimony on Behalf of Verizon Florida Inc. Before the Florida Public Service Commission, Petition of Verizon Florida Inc. to Reform Its Intrastate Network Access and Basic Local Telecommunications Rates in Accordance with Florida Statutes, Section 364.164, August 27, 2003, Page 8, Lines 22-23.

[80] *Ibid.*, Page 7, Lines 10-12.

makes...sense to include the revenues and the costs from vertical services in the calculation."[81]

Q. You have presented evidence that indicates the entry decisions are based on a comparison of the total revenue and costs associated with entry, not just the price of BLTS. Have CLECS in other proceedings at times taken the position that lowering access rates is not a sound public policy?

A. Yes. Testimony by Cox Communications in Connecticut indicates that some CLECs fully recognize that lowering access rates is just as likely to impede as enhance competition, and it further supports the argument that CLECs base their entry decisions on total revenues available. CLECS may be concerned that lowering access rates would harm their entry plans by reducing their potential to raise revenues, recover their costs, and attract capital -- and thus could impede competition rather than promote it.

In his testimony in Connecticut, William Lafferty states on behalf of Cox Communications that:

[81] Massachusetts Department of Telecommunications and Energy, Price Cap Regulation for Verizon, DTE 01-31, Phase II Order, April 11, 2003, Page 82.

". Access charges are a critical source of revenue to provide the financial resources for competitors to establish viable businesses themselves ... Absent the opportunity to generate the necessary revenue to finance their growth, CLECs will be constrained in their ability to provide customers the level of choices, quality and market based prices contemplated by the 1996 Act. Thus, the future of competition requires the Department to move slowly in making further adjustments to CLEC (and ILEC) access charges or risk the possibilities of less competition and higher local service rates for customers in Connecticut."[82]

In response to whether or not Cox reviews the profitability of individual services such as access charges and how it determine whether to enter a market or not, Mr. Lafferty replied:

"The potential revenues from all telecommunications services are compared to the total expected expenses and investments required to operate in the market. ...Cox looks at its total

[82] Pre-Filed Testimony of F. Wayne Lafferty on Behalf of Cox Connecticut Telecommunications, L.L.C., State Of Connecticut, Department Of Public Utility Control (DPUC), DPUC Investigation of Intrastate Carrier Access Charges (Docket 02-05-17), June 3, 2003, Page 4. http://www.dpuc.state.ct.us/DOCKCURR.NSF/22af672892a9d75b85256afe0059fc24/7d0914bc13f012dd85256d3c00449134/$FILE/TESTIMONY.DOC

telecommunications operations. The revenues, expenses, profitability and cash flow of all telephony services including basic local service, calling features, toll and access are reviewed in the aggregate."[83]

Q. Even if total revenues are considered and these rise making entry more profitable does this necessarily induce more entry?

A. No, most especially when prices are regulated to prevent abuse of market power. An unregulated incumbent with substantial market power can price well-above competitive levels without attracting entry that constrains their pricing power. In such a case, a rise in total revenues from regulated levels may not be sufficient to allow entrants to overcome existing entry barriers. Thus, price and indeed total revenues may rise above the regulated level toward monopoly levels without attracting entry.

Q. The ILECs have argued that rebalancing is also sensible in light of the pending entry by new suppliers of telecommunication services. Do you have any comments regarding the speculation of the ILECs?

[83] Ibid., Page 18.

A. Yes. Sprint witness Dr. Brian Staihr, for example, points out that power lines may be used to provide broadband services to residential customers.[84] In my view, the success or failure of broadband over power lines will have little to do with rate rebalancing. Rather broadband over power has to address such impediments as the sharing of electronic equipment with a small number of houses, say six.[85] By contrast, telephone companies are often able to spread the cost of the field electronics over a much larger number of households.

Moreover, while new technologies, such as power lines, are a potential threat, the potential entrants described by the ILECs do not currently constrain the pricing power of the ILECs because of economic and technical constraints. As recently pointed out by the former chair of the FCC's Technology Advisory Council's Broadband Access Working Group, Stagg Newman, "any new technology platform will be quite challenged in most markets to compete with the cable operators and incumbent telephone companies for the delivery of highspeed Internet access either on a stand-alone basis or in conjunction with other services."[86]

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[84] See, for example, Direct Testimony of Brian K. Staihr, Page 9.

[85] Six households being a reasonable estimate of the number of households that share a power transformer. The terminal electronics used in the provision of broadband over power are likely to be located on the secondary side of the transformer.

[86] Stagg Newman, "Broadband Access Platforms for the Mass Market An Assessment," http://intel.si.umich.edu/tprc/papers/2003/254/BbandAccessPlatforms.pdf. Newman's paper also

The ILECs also mention that wireless and cable telephony can constrain the pricing power of the incumbents. The FCC recently concluded that at this juncture these modes of communication (all commercially available in contrast to supply over power lines) do not impose a significant constraint on the incumbents pricing power. For example, with reference to wireless service, the FCC stated mobile providers are "not yet a suitable substitute for local circuit switching [footnote omitted]." The FCC added that mobile wireless connections "in general do not yet equal traditional landline facilities in their quality and their ability to handle data traffic[footnote omitted].[87]

Similarly, the FCC finds that the presence of cable and mobile telephony is not sufficient to reverse a general presumption of impairment of CLEC entry in residential markets.[88] Entry to supply residential BLTS, even where it can be said to have occurred on new technologies such as over pay-television cabling, remains, in the FCC's eyes, a very difficult proposition.

addresses some significant engineering limitations associated with using alternative technologies to provide voice services.

[87] Federal Communications Commission, Triennial Review, Report and Order and Order on Remand and Further Notice of Proposed Rulemaking in the Review of the Section 251 Unbundling Obligations of Incumbent Local Exchange Carriers (Docket Number 01-338), Implementation of the Local Competition Provisions of the Telecommunications Act of 1996 (Docket Number 96-98), and Deployment of Wireline Services Offering Advanced Telecommunications Capability (Docket Number 98-147), August 21, 2003, Paragraphs 444-445.

[88] FCC, *ibid.*, paragraph 198.

I recommend that the Commission not order rate rebalancing on the unsupported proposition that the deployment of new technologies will be enhanced if rates are rebalanced.

4.3 PRICING BEHAVIOR IN OTHER INDUSTRIES STRONGLY SUGGESTS THAT FIRMS SET PRICES TO GAIN AND RETAIN MARKET SHARES, AND NOT SIMPLISTICALLY ON THE BASIS OF THE PRICES AND COSTS OF INDIVIDUAL PRODUCTS

Q. The ILECs contend that prices should be market based.[89] Do you concur that market operations provide insights into how prices should be set by regulators?

A. Yes and therefore, in this section, my testimony points out how unregulated competitive firms set prices for products, which, like the loop, provide complementary benefit to other products. I will show that in unregulated markets, these complementary goods are often sold below cost to induce demand for complementary products.

Q. Does the experience of pricing behavior in other industries that offer complementary products indicate that entrants often set prices to attract

[89] William E. Taylor, Direct Testimony on Behalf of BellSouth Telecommunications, Inc. Before the Florida Public Service Commission, Petition of Sprint Florida Inc. to Reduce Access Rates, August 27, 2003, Page 16, Lines 7-8

market share, and that existing firms also set prices to retain market shares rather than focus on a simple comparison of prices and costs of individual products?

A. Yes. Based on economic theory, it is clear that a firm may have an incentive to set its price for the complementary good at a level below the marginal cost of production in order to stimulate demand for a complementary product. As pointed out by Tirole, "An interesting phenomenon that may arise with complements is that one or several of the goods may be sold below marginal cost...so as to raise the demand for other goods sufficiently".[90] This is the case in the telecommunications industry, and in a number of other industries as will be illustrated below.

In the case of the telecommunications industry, pricing products below their marginal costs occurs in the competitive, unregulated wireless segment of the market. In wireless service, cell phones are often given away for "free" as part of a package offering the consumer a bundle of minutes and other services. In addition, wireless companies also now offer a number of packaged pricing plans for multiple cell phones to a family under which mobile-to-mobile calls within a family might be free -- presumably to induce increased use of the cell phones for other calls and services for which prices are non-zero or because the total

[90] Jean Tirole, The Theory of Industrial Organization, MIT Press, 1988, Page 70.

business attracted with this special justifies the 'loss' made on family-to-family calls.

Research has shown that in competitive markets firms' strategic pricing decisions are much more complex than the simplistic notion of prices being driven towards marginal cost.[91] Recognizing that "...people do not make purchases by evaluating the products alone but by evaluating the entire purchase opportunity"[92] firms in competitive markets typically take a more nuanced approach to pricing, considering it as much a function of strategic positioning and marketing as it is of cost recovery.

Price discriminating behavior and market segmentation in other industries confirms that such pricing behavior in the telecommunications industry is hardly an aberration. For example, Vietor summarizes the impact of deregulation in six industries and notes that pricing mechanisms, in fact, became more complex once government controls were reduced.[93] Rather than moving to cost-based pricing, as had been predicted, many of the markets exhibited an increased level

[91] See, for example, Thomas T. Nagle and Reed K. Holden, The Strategy and Tactics of Pricing: A Guide to Profitable Decision Making, Prentice-Hall, Inc., 1987 (Nagle 1987).

[92] *Id.*, at Page 168.

[93] Richard Vietor, Contrived Competition: Regulation and Deregulation in America, Cambridge, Harvard University Press, 1994.

of price discrimination, because firms used pricing to segment customers and establish customer loyalty.

Q. Can you provide some examples of pricing behavior for complementary products in other industries?

A. Yes. The case of pricing of razor blades is germane here since it illustrates pricing behavior when complementary products are provided together (as is also the case in telecommunication services). Gillette has chosen to focus on a "shaving systems" approach to take full advantage of "the principle of complementary products under which the relative prices of products can be exploited because they must be used together. The razor, a quite substantial product, is sold at a low price to get it into the consumer's hands. This facilitates the sales of profitable, replacement blades which fit only the systems for which they have been designed."[94]

Another component of the Company's strategy has been:

> "to continually add features to the basic razors, and hence make more profit per blade as consumers buy up in features. This started with the Trac II twin blade system, and continued with the

[94] Thomsen, Kenneth A. "The Global Strategy of the Gillette Corporation", MIT MS Thesis 1987, Page 44.

pivot headfirst on the Atra, and then later on the Good News disposable. Following this introduction was the addition of a lubricating strip on the blade that would release a lubricant when wet. This feature was first put on the Atra Plus, and later added to the Good News Plus.

What Gillette has been effectively doing is hooking the consumer with a low priced razor and blade, and then having him buy upscale a little each time. With a fixed market size, this is almost the only way to increase profits."[95]

A final example is the printer business. The printer may be inexpensive with some inkjet printers currently available for as little as $99. However, the expensive part is buying the ink cartridges, which can cost up to 66% of the $99 printer price. So, printer manufacturers use low upfront prices for the printers to attract customers that then become locked into having to purchase cartridges that only fit the specific printer purchased.[96]

Q. What lessons do you draw from observations regarding the pricing practices of the wireless, razor, and computer printing industries?

[95] Ibid., Page 29.

[96] Walter S. Mossberg, "How Good Could a $99 Printer Be" The Wall Street Journal, August 7, 2002, Page D5.

A. The largest cost component of BLTS is the loop. However, the loop is used to provide more than BLTS. In unregulated competitive markets, we observe complementary goods being priced below cost to induce use of other products. Currently, BLTS is already priced above TSLRIC, and the ILECs have not provided a compelling case as to why non-market based pricing should be imposed by the commission.

5 THE ILECS' HAVE FAILED TO SHOW THAT REBALANCING WILL BE BENEFICIAL TO RESIDENTIAL CUSTOMERS

Q. The Commission is obligated to consider if the proposed rebalancing will be beneficial to,[97] and indeed protects,[98] residential customers. What type of evidence have the ILECs provided in terms of the benefits and costs associated with rebalancing?

A. I have already noted that the bulk of the evidence the ILECs introduced on benefits to consumers is based on the proposition that there is support for residential BLTS. As this is not so, this evidence is not relevant to the case. The ILECs also contend, based in large part on their understanding of rebalancing

[97] S. 364.164 (1) (a) of the Act.

[98] S. 364.01 (3), and (4) (a) and (c) of the Act.

undertaken in other states, that rebalancing will improve efficiency because it will stimulate toll usage and will not adversely effect universal service.[99]

Q. What is your view of the empirical evidence presented by the ILECs on the impact of rebalancing from experiences in other states?

A. The ILECs devote many pages of testimony to this question. Sprint states that rebalancing has occurred in Pennsylvania and Ohio but provides no evidence of how consumers benefited. Rather it provides evidence that is suggestive that a substantial number of people may have disconnected service.[100] Danner talks about the success of the California rebalancing.[101] Dr. Gordon mentions Illinois, discusses Massachusetts and Maine, and very briefly California and Ohio.[102]

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[99] See, for example, Direct Testimony of Dr. Carl Danner, Page 11, Line 12 to Page 12 Line 4; Direct Testimony of Dr. Brian Staihr, Page 16; Direct Testimony of Dr. William Taylor, Page 4, Lines 5-12. None of the ILEC witnesses quantify these alleged efficiency gains. Quantification is important because while it is true that rebalancing will increase toll usage, this benefit must be weighed against the cost of some people disconnecting service.

[100] Felz, *Ibid.*, Page 27, Lines 18-23. Declines respectively of "approximately 1%" and lest than 1/2 of 1 percent" occurred in Ohio and Pennsylvania within a six month period of rebalancing. It is likely additional losses occurred subsequently, that is, the long run effect was greater than this. However, Felz provides no indication as to what other factors may have played a role in determining penetration.

[101] Danner, *Ibid.*, pp. 25 ff.

[102] Gordon, *Ibid.*, pp. 39 ff.

In addition, it is worth pointing out that in BellSouth's response to Second Interrogatories on the benefits of reduced access rates in a number of states that have reduced access rates, Dr. Gordon states in Supplemental Response Item Number 34 (Florida Docket No. 030869-TL, September 5, 2003) that:

What is striking about all the ILEC testimony on rebalancing, is a failure to provide the results of any statistical analysis of the effect of rebalancing. Indeed, in some cases there is no discussion at all of what happened (for example, the already mentioned case of Illinois in Dr. Gordon's evidence) and there is no analysis of the impact of rebalancing on consumers (for example, in Felz's evidence, except for the claim that there will be little subscriber loss[103]; and in Dr. Gordon's discussion of California and Ohio[104]). Moreover, there is no mention of other states where substantial rebalancing occurred (for example, Wyoming).[105] This is all the more curious given the following response from Dr. Gordon to a request from Citizens' to provide evidence on rebalanced rate changes in the States he mentions in his testimony:[106]

> "BellSouth has not drawn any conclusions on such [rebalancing] effects on a state specific basis. To do so would require a substantial and detail investigation, and even then the conclusions

> "BellSouth has not drawn any conclusions on such effects on a state specific basis... the conclusions would be subject to serious doubt. The reason is that competitive activities of firms are driven by many factors; separating out the effects of any one factor is extremely difficult."

[103] Felz, *Ibid.*, Pages 26-29.

[104] Gordon, *Ibid.*, Page 42, Line 23 and Page 43, Lines 1-5.

[105] Wyoming Public Service Commission, 2000 Annual Telecommunications Report, http://psc.state.wy.us/htdocs/telco/telco00/2000TelcoRpt.htm#INTRO.

would be subject to serious doubt. The reason is competitive activities of firms are driven by many factors; separating out the effects of any one is extremely difficult. However, comparisons across states, using appropriate statistical techniques (multiple regression analysis), can 'hold constant' other influences on competitive behavior, and isolate the influence of the variable of interest (rebalancing in this case)"[107]

I agree with Dr. Gordon on the difficulty in translating evidence on rebalancing from one State to another without rigorous statistical analysis. Indeed, in my view, all the ILEC evidence on rebalancing is rendered invalid by this shortcoming.

Q. Can you provide any evidence on the impact of lower intra-LATA toll charges?

Yes. I am aware of two published articles on this topic — one done by an academic, Armando Levy, and the other done by a colleague of Dr. William

[106] Citizens' 2nd Set of Interrogatories, Item Number 37.

[107] BellSouth Telecommunications, Inc.'s Responses to the Office of Public Counsel's Second Set of Interrogatories (Numbers 23-48). Dr. Gordon's answer goes on to say, "on competition. The McDermott-Ros paper, cited in Dr. Gordon's testimony, represents such an approach." I note that: the Citizen's request Number 37 did not mention the impact of rebalancing on competition; and I have shown the McDermott-Ros paper (which is concerned about with the development of local

Taylor and Dr. Ken Gordon of NERA.[108] Both papers seem to suggest that there is not a significant increase in the volume of toll traffic when rates are rebalanced. This implies the efficiency and welfare impacts of moving toll rates towards marginal cost (to the extent that they currently exceed these) will be limited.

Levy's study, based on 27 states, finds that the demand elasticities from rate rebalancing to be in the range of -0.2 to –0.3.[109] His explanation of the lower price elasticities was that "as rates fall so does consumer sensitivity to prices."[110] In particular, Levy concluded, "From a behavioral perspective, as price drops below about fifteen cents, households make as many intra-LATA calls as they wish and further discounts do little to stimulate demand."[111] That is, as per minute rates fall the impact between even a large reduction in call rates has on consumer well-being and hence behavior is limited. For example, assume the average intra-LATA call price is 7¢/minute call. If you spend an average of 10 minutes on any

competition as explained by local service prices, not about rebalancing *per se*) to be seriously flawed

[108] Both papers appear in The Future of the Telecommunications Industry: Forecasting and Demand Analysis, edited by David G. Loomis and Lester D. Taylor, Kluwer Academic Publishers (1999). The first is, Armando Levy, "Semi-Parametric Estimates of INTRALATA Demand Elasticities", Pages 115-124; the second, Timonthy J. Tardiff, "Effects of Large Price Reductions on Toll and Carrier Access Demand in California," Pages 97-114.

[109] For example, a retail toll price elasticity of –0.32 is found for a 10% price drop (from 15¢); and -0.21 for a 40% drop (Levy, *Ibid.*, Page 121).

[110] Levy, *Ibid.*, Page 116.

[111] Levy, *Ibid.*, Page 123. Elsewhere he says, "We find a decidedly nonlinear relationship with households becoming insensitive to price below fifteen cents per minute." Page 116.

given intra-LATA call, a 1¢ or 14.3% price fall only saves you 10¢ per call. This may not have much of an impact on your decision to make an additional call or stay on the phone longer. However, the time cost of an additional or longer call to many consumers would be substantial in comparison to the call's total price (70¢ plus), let along the 10¢ savings. The net result is calling responses to such price changes are likely to be limited.

Levy concludes:

> "[R]egulatory policy which anticipates a large increase in consumer surplus due to lower intra-LATA toll tariffs (at the expense of local rates) may be ill founded, since the evidence here suggests residential household demand for toll is much small at low tariffs than previous research may indicate."

On toll elasticities, Tardiff's paper comes to similar conclusions to Levy's: that in California the long-run retail toll price elasticity of demand is -0.2.[112] Tardiff also estimated the California long-run access price elasticity to be –0.24. That is, if access prices fall in California by 10% demand for access services is only

[112] Tardiff, *Ibid.*, Page 109.

stimulated by an unresponsive 2.4%.[113] The impact of toll and access price changes registered over the course of a approximately one year.[114]

In summary, the paper by Levy and Tardiff indicate that lowering toll prices has a limited impact on expanding demand. The implication is that consumers would gain little from such price reductions and any efficiency gains due to such changes moving price closer to marginal cost (if price is above marginal cost) would be minimal.

5.1 RATE RECOMMENDATIONS

Q. Would you recommend that the Commission adopt the ILECs rebalancing plans?

A. No. The ILECs' petitions should be rejected because they have failed to show that BLTS is supported or that their plans would be beneficial to residential customers or would induce entry or even that residential consumers are appropriately protected under the ILECs' proposals.

Q. Are there any reasons why you would suggest the commission adopt a rebalancing plan in the future?

[113] Tardiff, *Ibid.*, Page 112.

[114] Tardiff, *Ibid.*, Page 106.

A. Yes, I agree with the ILECs that rates need to be rebalanced, but disagree on the form of the required rebalancing.

Beyond the legislative direction provided on this issue, there are at least two good reasons for changes to intrastate network access charges:

- Consumers find confusing the proposition that intrastate rates for a short-distance call are priced at a higher rate than a long-distance toll call; and

- Asymmetrically high intrastate access rates encourage carriers to pretend that intrastate calls are actually interstate calls.

Rate rebalancing would partly address these anomalies, though the extent of the problem is reduced as consumers increasingly subscribe to bundled packages with one fixed price for a combined amount of both intrastate and interstate minutes. While the asymmetric rates do provide an economic incentive to misrepresent the nature of the calls, this is not a controlling reason to change access rates. If a firm misrepresents the nature of its traffic, it may be sued for racketeering.[115]

[115] Washington Post, "AT&T Sues Worldcom Over Call-Routing Methods", September 3, 2003, Page E1.

Q. What kind of rebalancing might be beneficial to residential consumers while enhancing, or at least not reducing competitive entry?

A. In my view, rebalancing that would be beneficial to residential customers and would not be an obstacle to competitive entry would involve setting rates that are more reflective of what would emerge in a competitive market. In particular, in a competitive market both recurring and non-recurring BLTS charges would be kept relatively low and some increases would be imposed on other services.[116] I would not rule out moderate increases in residential BLTS prices, that is, increases materially lower than in the ILECs' current proposals.

6 CONCLUSION AND RECOMMENDATIONS

Q. Do you have any concluding remarks and can you please summarize your recommendations?

A. The petitions filed by Verizon, Sprint, and BellSouth to reform their intrastate network access rates and BLTS rates should not be approved by the Commission. The petitions do not provide adequate empirical evidence to support the ILECs' claims. In particular:

[116] I recognize that the Commission's ability to raise other rates may be proscribed by the Act.

- The ILECs have not made a showing that residential BLTS is supported and therefore there is no record to support the proposed rebalancing. Thus, a substantial rebalancing by raising residential BLTS rates cannot be justified by any claim that such support exists.

- The ILECs have not made a showing that the proposed reform of these rates would create a more attractive competitive local exchange market for the benefit of residential customers or enhance market entry or that entry will be enhanced because their analysis is based on a model that no entrant would ever use. Moreover, any claims of benefits to consumers based on the removal or reduction of support of residential BLTS are moot, since no such support exists

- The ILECs have not demonstrated that the proposed rebalancing would benefit or protect consumers. Again any claims of benefits brought by elimination or amelioration of support of residential BLTS are irrelevant (since residential rates are not supported), and ILEC evidence beyond this on the impacts of the rebalancing is very limited.

APPENDIX 1

ESTIMATION OF THE IN-PLANT FACTOR

Q. What is the purpose of this exhibit?

A. In my testimony I have explained that it is appropriate to exclude from the TSLRIC of a service costs that are shared with other products. In this appendix I explain how I adjusted the intermediate output data produced by BellSouth's loop model in order to obtain an estimate of the TSLRIC of residential BLTS. Specifically, I explain the steps taken to adjust BellSouth's in-plant factor in order to remove shared costs from the company's TELRIC cost estimate for residential BLTS.

Q. Is your approach equally applicable to Verizon and Sprint?

A. Yes. All three companies have likely overstated the TSLRIC of residential service by basing their cost estimates on the TELRIC cost estimates.

Q. How did you adjust the in-plant factors associated with the installation of cable plant?

A. An in-plant factor is the ratio of the total installed investment of a cable to the material investment of the cable. The difference between the material and installed cost consists of engineering costs, vendor installation costs, exempt material, and other telephone labor costs.

The BellSouth Telecommunications Loop Model (BSTLM) generates an estimate of the cable material investment. The BellSouth Cost Calculator multiples the material investment by the in-plant factor to determine the model installed cable investment.

I reduced the in-plant factor by first, multiplying the difference between the total installed investment and the material investments costs by an excess loop length factor. The excess loop length factor equals the difference between the residential loop length and the business loop length divided by the residential loop length. For those types of cables where the excess loop length factor was less than zero, I set the factor at zero. Given the excess loop length factor is always between one and zero, the difference between the installed and material cost of the cable is reduced. I then calculate a new in-plant factor using the reduced installation costs, and substitute the new lower in-plant factors into the BellSouth Cost Calculator.

Q. Can you provide an example that illustrates why it is reasonable to use the excess loop length factor to reduce the in-plant factor?

A. Yes. In this example I will show that the sum of the material and the incremental installation costs equals the product of the material cost and the adjusted in-plant factor, where the in-plant factor has been adjusted by the

excess loop length factor. Because the sum of the material investment and the incremental installation investment is the proper amount of investment to include in a TSLRIC study, it is reasonable to use the excess loop length factor to adjust the in-plant factor.

In this example I assume that a telephone company builds a one and half mile buried cable run. In the first mile the cable serves both business and residential customers. In the final half mile the cable serves only residential customers. The material investment for residential customers is $12 per loop. Assume, for illustration, that the unadjusted in-plant factor is three, generating total installed investment equal to $36 ($12 investment x 3 in-plant factor). However, the installation investment for the first mile are shared costs and should not be included in the incremental costs of residential service. Pro rating the material investments across the cable run generates a $4 ($12 * .5 miles / 1.5 miles) material investment in the last half mile and $8 investment ($12 * 1 mile / 1.5 miles) in the first mile. Multiplying the $4 material by the in-plant factor of 3 generates a $12 total investment cost for the last half mile. Summing the $12 total investment cost for the last half with the $8 material investment in the first mile ($12 - $4) produces a residential incremental investment of $20.

Using the excess loop factor will also produce a $20 incremental investment. To arrive at the value, first, determine the excess loop factor as one-third, the ratio of

a half mile (distance where there is only residential service) to one and half mile loop length (the total residential loop length). Second, the product of the total installation cost of $24 (the difference between the total installed investment and the material investment) and the excess loop factor is eight. The sum of the adjusted installation costs, $8, and the material investment of $12 is $20. Dividing the adjusted total installed investment, $20 by the material investment, $12 generates an adjusted in-plant factor of 1.67. This is the illustrated adjusted in-plant factor that will be substituted into the BellSouth Cost Calculator. When this adjusted in-plant factor is applied to a material cost of $12, it will generate the residential increment investment of $20.

Q. Can you provide a more general methodology for deriving the adjusted in-plant factor?

A. More generally, the adjusted in-plant factor can be derived as follows:

A = distance shared by business and residential customers

B = distance associated with no sharing (only the residential customers are using this portion of the loop)

C = total distance = A + B

M = material cost of cable per foot

E = ILEC in-plant factor

CME = C * M * E = total investment = total distance * material cost per foot * in-plant factor

CM = C * M = material investment = total distance * material cost per foot

(CME – CM) = installation cost = total investment – material investment

For the portion of the network that only serves residential customers, the installation cost is (CME – CM) * (B/C), where B/C is the portion of the cable run that is only used to serve residential customers.

The remaining portion of the cable run, (A/C), constitutes a shared cost and its installation cost is therefore not part of the TSLRIC of residential service.

The material investment of serving the residential customers is CM.

Therefore the TSLRIC of serving the residential customer is:

TSLRIC = directly assignable material cost + unshared structure costs

= CM + (CME – CM) * (B/C)

Lastly we divide TSLRIC by the material investment in order to obtain the adjusted in-plant factor:

Adjusted in-plant factor = $\frac{CM + (CME - CM) * (B/C)}{CM}$

Returning to our numerical example:

A = 1 mile

B = .5 mile

C = A + B = 1.5

M = 1

E = 3

Adjusted in-plant factor = $\frac{CM + (CME - CM) * (B/C)}{CM}$

$$= \frac{1.5*1 + (1.5*1*3 - 1.5*1) * (.5/1.5)}{1.5*(1)}$$

$$= 1.67$$

Q. Are there instances when the use of the adjusted in-plant factor would lead to an underestimation of installation costs?

A. Yes. The extreme example would occur if every residential loop is built separately from every business loop. In that case, the installation investments associated with the one and half mile residential loop are incremental to the residential service and the one mile installation investments associated with the business loop are incremental to the business loop. While it is possible for the

residential and business loops to be completely separated, it is more likely that the two services will share the same cable runs. A more detailed review of the BSTLM might reveal the probability of separate occurrences. If that information could be obtained then it would be possible to adjust the in-plant factor for those special cases.

Q. Are there instances when the use of the adjusted in-plant factor would lead to an overestimation of installation costs?

A. Yes. The network contains a large number of services, not just business and residential BLTS. It also includes internet access, special access and private line along with inter-office transport and high capacity services. If the last half mile of residential BLTS shared facilities with any of these other services and not with business BLTS, then the adjustment process described above would understate the amount of shared installation investment and overestimate the total installed investment associated with residential services. Again a more detailed review of BSTLM might reveal the probability of residential service sharing with other services. However, because such a detailed review of BSTLM is not possible within the time-frame of this proceeding and because of the need to use a reasonable estimate of TSLRIC, I recommend that the Commission use the adjusted in-plant factors that I have calculated.

Q. Are there other shared costs that should have been adjusted that you did not adjust?

A. Yes. I did not directly adjust the pole and conduit investment. These investments were reduced due to the reduction of the material cable investment following the adjustment to in-plant factors.

Q. Can you explain why the pole and conduit investments decreased due to the adjustment to the in-plant factor?

A. The BellSouth model calculates pole and conduit investment as the product of the aerial and underground cable material investments times the pole and conduit investment to adjusted book cable material investment. Any reduction in forward-looking cable material investment will reduce the forward-looking pole and conduit investment. The use of the adjusted in-plant factors reduced the material cable investment and thus, reduced the pole and conduit investment.

Q. Is it possible to estimate the pole and conduit investment without using the factor method?

A. Yes. It is possible to directly estimate these structures in the BSTLM. Using that option, the structure costs would have been calculated based on the per-foot construction costs and the routes miles of construction. In that case, the

incremental structure investment would have been the incremental distance related to the service multiplied by the per-foot construction costs.

Q. Did the use of the pole and conduit factors cause an over or understatement of pole and conduit investment?

A. The factors for poles and conduit likely caused an over-estimation of the structure investment. Returning to my example above, note that $4 in material investments are part of the incremental cable run and that $8 in material investments are part of the shared cable run. Using the adjusted in-plant factor increases the total material investment to $20. The pole (conduit) factor is applied to the total material investment of $20. However, the pole investment should only have been applied to the total material cost of the incremental cable run, $12 (the $4 material costs times the unadjusted in-plant factor of 3). If I had been able to pass two material investments through the BellSouth Cost Calculator, one for the incremental run and another for the shared run, I would have been able to calculate the correct pole and conduit investment. Because only one cable material investment is passed forward, the BellSouth Cost Calculator multiplies the combined investment of $20 by the pole (conduit) factor and therefore, over-estimates the amount of pole and conduit investment. This over-investment causes my final TSLRIC value to be higher than it should be.

APPENDIX 2

ESTIMATION OF THE RETAIL COST ALLOCATOR

Q. Why does BellSouth adjust its TSLRIC estimate for allocated retail costs?

A. The standard estimation technique used to determine the Total Element Long Run Incremental Cost (TELRIC) of Unbundled Network Elements (UNEs) does not include retail cost because UNEs are wholesale services provided to competing carriers. The TSLRIC estimates provided by BellSouth in this proceeding are derived from the TELRIC cost model and also do not include retail costs. Retail service costs such as the cost of BLTS, however, include not only the network costs associated with the UNEs but also the retail costs associated with marketing and other customer operations. Because this proceeding is investigating the reasonableness of BellSouth's retail rates, BellSouth includes its alleged retail costs associated with the BLTS offering when determining the cost of BLTS.

Q. How does BellSouth determine its retail cost allocator?

A. BellSouth determined its retail cost allocator by dividing its retail cost by its total network capital costs and network expenses. The retail cost and the network capital costs are its forecast total company costs during the 2002-2004 test period. The exact calculations are shown in BellSouth's Appendix J to its

model documentation.[117] The allocator equals **begin proprietary** 9.59 **end proprietary** percent, and is applied by BellSouth by multiplying its TSLRIC estimate for each rate group and customer by **begin proprietary** 1.0959 **end proprietary** to determine the retail cost of service.

Q. Do you have objections to the way BellSouth determines and applies its retail cost allocator?

A. Yes. BellSouth, determines and applies its retail cost allocator erroneously on three counts.

- BellSouth includes shared costs in its retail costs, and removing the shared costs will reduce the retail cost allocator;

- BellSouth uses the same percent allocator for residential and business classes because it only provides information aggregated at the total company level. BellSouth has not provided any information supporting its assumption that retail costs do not vary across customer classes. This assumption needs to be varied and changed if it is found to be incorrect.

[117] Caldwell, Exhibit DDC-1, proprietary disk 11, Documentation\xappendix\AppendixJ

Based on information from other proceedings, on a per-line basis, residential retail costs are lower than business retail costs.[118]

- BellSouth allocates retail cost among rate groups as a function of the rate group's TSLRIC. A rate group with a higher TSLRIC will have higher retail costs. This assignment means that rural rate groups with longer loops and higher loop investment and costs have higher marketing costs than urban rate groups. This assignment does not agree with cost causative principles. Instead, retail cost should be allocated on a per line basis.

Q. What is your estimate of the retail cost adder in this proceeding?

A. My estimate of retail cost adder in this proceeding is **begin proprietary** $0.40 **end proprietary** per line for residential customers and **begin proprietary** $0.93 **end proprietary** for business customers. This estimate recognizes the differences in costs associated with the different customer classes, and also recognizes that retail costs should be assigned on a per-line basis rather than allocated according TSLRIC.

Q. How do you arrive at your estimates?

A. The estimate was derived as follows:

[118] In the Matter of the Federal-State Joint Board on Universal Service, CC Docket No. 96-45, Tenth Report and Order, Rel. November 2, 1999, FCC 99-304, ("*10th Order*");New England Telephone's 1992 Massachusetts Cost of Service Study.

- Total retail costs are reduced by excluding shared retail costs;

- I then determine a ratio of business to residential marketing costs based on information provide in the Federal Communications Commission's (FCC) 10th Order its Universal Service Docket[119]; and

- I then applied the business to residential ratio to the line counts used in BellSouth's TSLRIC study, and allocated BellSouth's retail costs among the classes on the basis of the weighted lines in that class.

Q. What shared costs should be excluded from BellSouth's retail costs?

A. The costs identified as billing and collection costs in Appendix J of BellSouth's model documentation are shared costs and should be excluded from BellSouth's retail costs. Billing and collection costs are shared by all the services attributed to any customer. Many customers purchase vertical services and long distance services along with their BLTS. Even a retail customer that does not purchase any vertical or long distance services must pay the 911 and universal service charges. This general practice to issue the multiple service bill rather than a bill for each service transforms the billing and collection cost from a cost

[119] In the Matter of the Federal-State Joint Board on Universal Service, CC Docket No. 96-45, Tenth Report and Order, Rel. November 2, 1999, FCC 99-304, ("*10th Order*");

that can be part of the TSLRIC of a service into a shared cost which should be excluded from TSLRIC.

Q. What is the impact of excluding the billing and collection cost from BellSouth's calculation of the retail allocator?

A. Excluding the billing and collection cost reduces BellSouth's retail allocator to **begin proprietary** 6.31 **end proprietary** percent from the **begin proprietary** 9.59 **end proprietary** percent supported by BellSouth..

Q. How did you use the FCC's 10th Order to determine business to residential line ratio?

A. I estimated that the business to residential customer per line ratio is 2.31. This calculation is based on information from Table 5 of Appendix D to the 10th Order and access line count information obtained from the ARMIS 43-01.[120] Table 5 determines that 34.84 percent of advertising costs are associated with residential and business lines. Using the information in the table, it is possible to separate the 34.84 percent into 16.35 percent assigned to residential customers and 18.49 percent for business customers. Multiplying total ARMIS marketing expenses by the residential and business customer percent assignment and dividing that product respectively by ARMIS access residential and business line

[120] www.fcc.gov/eafs/table_year_tab_action.cfm, ARMIS Report 43-01, Demand Analysis Table

counts determines the per-line residential and business marketing expense. The residential per-line expense is $0.47 and the business expense is $1.08. By dividing the business expense by the residential expense, I determine that the per-line ratio is 2.31.

Q. How did you use the 2.31 business to residential per-line ratio?

A. I used the per-line ratio of 2.31 to determine the study weighted lines. The study weighted lines are the sum of the residential lines and the business lines times the per-line ratio. The line count are the line counts contained in the BellSouth BSTLM[121]. These line counts are **begin proprietary** 4,446,832 **end proprietary 4** residential lines and **begin proprietary** 1,440,727 **end proprietary** business lines. Weighting the business lines increases the number of weighted business lines to The **begin proprietary** 3,331,969 **end proprietary,** and total study weighted lines become The **begin proprietary** 7,798,801 **end proprietary**.

Q. How did you use the weighted lines counts to determine the residential retail per line cost?

A. The residential per-line cost equals the study retail cost divided by the study weighted lines. Study retail cost equals the product of the **begin proprietary** 6.31 **end proprietary** retail percentage and the total study cost of

[121] Caldwell, DDC-1, proprietary disks 1 and 2.

service, where the total study cost of service is the sum of residential lines times the state average residential TSLRIC and business lines times the state average business TSLRIC. The result of this calculation is **begin proprietary** $0.40 **end proprietary**. Multiplying the residential per-line retail cost the 2.31 business to residential customer per-line ratio determines the **begin proprietary** $0.93 **end proprietary** business retail per-line cost, using the TSLRIC values that I derived for residential and business customers. Using BellSouth's TSLRIC estimates, the residential retail adder would be **begin proprietary** $0.88 **end proprietary** and the business retail adder would be **begin proprietary** $2.04 **end proprietary**. BellSouth, on the other hand, estimates the state-wide average residential retail adder to be **begin proprietary** $1.90 **end proprietary** and the business retail adder to be **begin proprietary** $1.51 **end proprietary.**

APPENDIX 3

LIST OF PROPRIETARY FILES TO BE PROVIDED TO STAFF AND BELLSOUTH UPON REQUEST

AppJ_prop.xls
B out_prop.xls
Bnocom_prop.xls
LCOMP_prop.xls
OPC TSLRIC.doc
OSPfac_prop.xls
R out_prop.xls
Retail_prop.xls
Rnocom_prop.xls
Work book common costs_prop.xls

The file AppJ_prop.xls is a copy of the file in appendix J of Bellsouth's appendices with my addition to determine my 6.31 percent ratio of retail cost to network TSLRIC.

The file Retail_prop.xls takes the percent ratio, line counts and network TSLRIC and determines the per-line retail adder for residential and business. This

calculation is performed twice. First, with the BellSouth network TSLRIC and then with the OPC network TSLRIC.

The file Work book common costs_prop.xls is used for eliminating common costs from estimates of TELRIC to derive estimates of TSLRIC.

The other files are explained in OPC TSLRIC.doc

APPENDIX 4

CURRICULUM VITAE

DAVID J. GABEL

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DEGREES:

B.A. Boston University, magna cum laude, 1976, Awarded distinction in history.
M.S. University of Wisconsin-Madison, 1982, economics.
Ph.D. University of Wisconsin-Madison, 1987, economics.

DISSERTATION TITLE: The Evolution of a Market: The Emergence of Regulation in the Telephone Industry of Wisconsin, 1893-1917.

FIELDS OF INTEREST: Industrial Organization, Regulation, Economic History

WORK EXPERIENCE:

Queens College. 1987-
Professor of Economics since 1997. Teach industrial organization, statistics, econometrics, economics of the Internet, microeconomics, business economics, and economic history.

Massachusetts Institute of Technology. 2001-
Internet and Telecommunications Convergence Consortium, Visiting Scholar.

Graduate School, City University of New York. 1988-
Teach Industrial Organization.

Columbia University. 1988-1998

Affiliated Research Fellow, Center for Telecommunications and Information Studies, Graduate School of Business.

Ohio State University. 1991-
Institute Associate, National Regulatory Research Institute.

Northeastern University. 1993-95
Visiting Research Associate.

Michigan Divestiture Research Fund. 1986-87.
Wrote report that identified the cost of telephone services in the information age. Quantified the stand-alone and incremental cost-of-service of different telephone services.

Office of Chief Economist, Wisconsin Public Service Commission, 1979-1980, 1983-1985.
Directed cost study that quantified the stand-alone and incremental cost-of-service of different telephone services. Supervised cost study of local measured service. Written and oral testimony presented on costing and pricing issues.

New York State Consumer Protection Board, 1985-1986.
Presented expert testimony to the New York Public Service Commission. Quantified the incremental and embedded cost of message and access services, and the elasticity of demand for various telephone services.

American Telephone and Telegraph Company, 1982-1983.
Responsible for developing interfaces between engineering simulation models and a financial forecasting system. Analyzed the impact of changes in demand on capital expenditures.

Dean Witter Reynolds, 1982.
Advised management on the procurement of telephone networks and hardware. Developed economic model for analyzing different capital expenditure alternatives.

Richard Gabel, Communication Consultant, Summer 1976 and 1980, 1981-82.
Researched the technical impact long distance service had on the design of the local telephone network. Analyzed Bell Operating Company's forecasting procedures. Assisted in the analysis of private line costing and pricing issues raised in antitrust litigation.

Massachusetts Department of Public Utilities, 1977-1979.
Developed costing and pricing procedures for gas, electric, and telephone services. Hearing examiner.

Yadkin Valley Telephone Corporation, 1976-1977.
Outside plant and PBX installations.

TEACHING EXPERIENCE:

1994-. Teach at Michigan State University NARUC training seminar.

1987-. Teach industrial organization, regulation, microeconomics, business economics, statistics, econometrics and economic history. Queens College.

1988 Teach course at Ohio State University on how to calculate the cost of telephone services.

1980-81, 1984. University of Wisconsin. Teaching Assistant for introductory economics and economic history.

PUBLICATIONS POST-QUEENS COLLEGE EMPLOYMENT:

"An Approach to Analysis of Impairment of Unbundled Switching (with Eric Ralph and Scott Kennedy," 2003, http://www.nrri.ohio-state.edu/members/markets/Impairment/index.php

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"Current Issues in the Pricing of Telecommunications Services", American Association of Retired Persons, 2001, http://research.aarp.org/consume/d17416_pricing.html

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"Proxy Models and the Funding of Universal Service", (with Scott Kennedy) in Competition, Regulation, and Convergence: Current Trends in Telecommunications Policy Research. Lawrence Erlbaum Associates. 1999, pp. 213-233.

"Household Financing of the First 100 Feet", David Gabel and Milton Mueller, appearing in The First 100 Feet: Options for Internet and Broadband Access, Deborah Hurley and James Keller, eds., MIT Press, 1999, pp. 11-23.

"Pricing Telecommunications Services in Competitive Markets", appearing in Making Universal Service Policy: Enhancing the Process Through Multidisciplinary Evaluation, eds. Barbara A. Cherry, Allen S. Hammond IV, and Steven S. Wildman, eds. Lawrence Erlbaum Associates, 1999, pp. 135-157.

"Universal Service", in The Froehlich/Kent Encyclopedia of Telecommunications, vol. 17, eds. Fritz Froehlich and Allen Kent, Marcel Dekker, Inc., 1999, pp. 181-198.

Book Review of Gerald Brock's Telecommunications Policy for the Information Age, Review of Industrial Organization 13: 491-94 (1998).

"Estimating the Cost of Switching and Cables Based on Publicly Available Data", with Scott Kennedy. Monograph published by the National Regulatory Research Institute 1998.

"Historical Perspectives on Competition and Interconnection between Local Exchange Companies," (with David Weiman) Opening

Networks to Competition: The Regulation and Pricing of Access. Coeditor David Gabel and David Weiman. Kluwer Academic Press. 1998.

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"Is Residential Service Subsidized? Moving Past the Rhetoric Through an Empirical Analysis of the Cost and Revenue Associated with the Kiwi Share," Universal Service with Network Competition, University of Auckland Press, Centre for Research in Network Economics and Communications, 1996.

"The Effect of Cellular Service on the Cost Structure of a Land-Based Telephone Network," (with Mark Kennet), appearing in Telecommunications Policy (1997).

"Fully Distributed Cost Pricing, Ramsey Pricing, and Shapley Value Pricing: A Simulated Welfare Analysis for the Telephone Exchange," (with Mark Kennet). Review of Industrial Organization, vol. 12 (August 1997), pp. 485-499.

"The Effect of Cellular Service on the Cost Structure of a Land-Based Telephone Network," National Regulatory Research Institute Quarterly Bulletin (with Mark Kennet), vol. 17 (Winter 1996-97), pp. 561-577.

"Private Telecommunications Networks: An Historical Perspective." in Public Networks Public Objectives, Ed. Eli Noam and Aine Níshúilleabháin, Elsevier Science, 1996, pp. 35-49.

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"Economies of Scope in the Local Telephone Market." (with Mark Kennet). Journal of Regulatory Economics. Nov. 1994, vol. 6, no. 4, pp. 381-398.

"Competition in a Network Industry: The Telephone Industry, 1894-1910," Journal of Economic History, vol. 54, September 1994, pp. 543-572.

"Designing Reasonable Cost and Pricing Standards for Multiproduct Utilities," (with Mark Kennet and Robert Loube) in Proceedings of the Ninth NARUC Biennial Regulatory Information Conference, vol. 1, pp. 341-56, National Regulatory Research Institute, Ohio State University, 1994.

"AT&T's Strategic Response to Competition: Why Not Preempt Entry?" (with Joan Nix). Journal of Economic History, June 1993, pp. 377-387.

"Regulatory Assessment of Investments in Telephone and Electric Utilities" (with Joan Nix). Law and Policy, vol.15 (April 1993), pp. 123-37.

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"Pricing of Telecommunication Services." with Mark Kennet. Review of Industrial Organization. 1993. pp. 1-14; and "Reply to Taylor," 7 pages.

"The Effects of Divestiture, Privatization, and Competition on Productivity in U.S. and U.K. Telecommunications: a Brief Note," Review of Industrial Organization. 1993, pp. 63-66.

"Estimating the Cost Structure of the Local Telephone Exchange Network." (with Mark Kennet), Monograph Published by the National Regulatory Research Institute, Ohio State University, 1991. 150 pages.

"Regulation of the Telephone Industry," Journal of Economic Issues, (1991): 597-605.

"An Application of Stand-Alone Costs to the Telecommunications Industry," Telecommunications Policy, February 1991, pp.75-84.

"Using Process Data to Estimate Changes in the Cost Structure of an Industry--A Case Study of the Telephone Industry," with Mark Kennet, in Marginal Cost Techniques for Telephone Services: Symposium Proceedings (Columbus: National Regulatory Research Institute at Ohio State University, 1991), pp. 311-347.

"Divestiture, Spin-Offs, and Technological Change in the Telecommunications Industry--A Property Rights Analysis." 3 Harvard Journal of Law and Technology (1990), pp. 75-102.

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"Rejoinder," Telecommunications Policy, vol. 12, September 1988, pp. 288-89.

PRE-QUEENS COLLEGE PUBLICATIONS:

"Cost Characteristics of Michigan Bell: A Study of the Stand-Alone and Incremental Costs for Michigan Bell's Major Categories of Service," (with Richard Gabel), 1987. Research done for, and distributed by Michigan Divestiture Research Board.

"A Study of the Incremental and Stand-Alone Cost of Telephone Service," Wisconsin Public Service Commission, 1985.

HIGHLIGHTED

EXHIBIT MNC-1:
BASIC SERVICE COSTS AND CONTRIBUTION
WHEN LOOP IS A SHARED COST

	A	B	C	D
	COMPANY CONTRIBUTION	DIRECT COST	PRICE INCLUDING SLC	
1	BELL SOUTH	$3.03	$16.76	$13.73

BS ONLY

PROPRIETARY & CONFIDENTIAL

EXHIBIT MNC-1:
DETAIL ON BELL SOUTH
BASIC LOCAL RESIDENTIAL COST AND CONTRIBUTION

A

USAGE	$1.17
RETAIL	$1.86
TOTAL DIRECT	$3.03
REVENUE	$16.76
CONTRIBUTION	$13.73

Sources: Bell South, Basic Local Service Cost Summary, p. 1; Exhibit DCC2, p. 1.; Response to Citizens 1st Interrogatories, 11.

EXHIBIT MNC-1:
DETAIL ON SPRINT
BASIC LOCAL RESIDENTIAL COST AND CONTRIBUTION

USAGE	
RETAIL	
TOTAL DIRECT	
REVENUE	
CONTRIBUTION	

Sources: Sprint-Florida, Inc. Cost of Local Service Study, Residential Cost Summary, Exhibit KWD-2, p .2; Response to Citizens 1st Interrogatories, 10.

EXHIBIT MNC-2:
BELLSOUTH
BASIC LOCAL RESIDENTIAL COST, VERTICAL SERVICES AND ACCESS CONTRIBUTION

		A	B	C
		DIRECT	CONTRIBUTION	CONTRIBUTION AS A % OF DIRECT
1	BASIC LOCAL[a/]	$3.03	$13.73	453
2	ACCESS[b/]	$1.95	$6.83	254
3	VERTICAL BUNDLES[c/]	$4.99	$11.75	236

a/ See Exhibit MNC-1

b/ FCC composite for cost of switching (from Hendrix Exhibit JH-2, page 3 of 3); average residential usage (from Response to Citizens' First Request for Production of Documents, Item 3.

c/ At system average, Response to Citizens' First Set of Interrogatories, Item No. 20, Complete Choice, Area Plus with Complete Choice, Contribution Analysis, Year 1.

EXHIBIT MNC-3:
COMPETITION IN THE LOCAL TELEPHONE MARKET

STATE	INTENSITY		EXTENSIVENESS				BALANCE	
	CLEC RES MKT SHARE		NO CLECS IN ZIP CODE		6 OR CLECS IN ZIP CODE		RES RATIO CLEC%/ILEC%	
	%	RANK	%	RANK	%	RANK	RATIO	RANK
New York	23.6	1	5.0	7	52.6	2	0.93	7
Rhode Island	21.2	2	2.8	5	0.0	34	0.97	6
Michigan	20.6	3	8.8	10	39.6	8	0.99	5
Illinois	19.2	4	32.6	27	22.8	13	1.04	2
Nebraska	16.7	5	66.9	38	0.0	38	0.93	8
Kansas	14.6	6	58.6	36	0.9	33	0.82	12
Iowa	14.3	7	36.3	30	0.0	35	1.10	1
Massachusetts	13.4	8	1.0	1	41.5	6	0.77	13
Colorado	13.3	9	26.4	20	19.2	20	0.84	9
Utah	13.1	10	32.3	26	10.9	25	0.83	10
Virginia	13.0	11	21.9	17	21.7	15	1.00	4
District of Columbia	12.6	12	11.1	12	44.4	4	0.76	14
Texas	12.4	13	17.9	15	47.3	3	0.70	23
Georgia	11.6	14	23.5	19	41.5	7	0.74	16
New Hampshire	11.4	15	3.2	6	1.4	32	0.74	17
Minnesota	11.1	16	33.7	28	8.8	26	0.59	32
Pennsylvania	10.7	17	19.5	16	28.9	11	0.61	30
Wisconsin	10.0	18	35.5	29	3.5	29	0.72	20
Arizona	8.9	19	27.5	22	28.9	12	0.71	22
New Jersey	8.6	20	1.5	3	41.7	5	0.83	11
California	8.3	21	10.1	11	37.3	9	0.72	21
Florida	**7.7**	**22**	**6.7**	**8**	**60.9**	**1**	**0.58**	**33**
Oklahoma	6.9	23	56.9	35	8.3	28	0.61	31
Arkansas	6.9	24	61.1	37	0.0	37	0.64	28
Ohio	6.9	25	30.0	25	19.3	18	0.73	18
Missouri	6.8	26	48.8	34	11.0	24	0.67	25
Washington	6.2	27	29.8	24	21.8	14	0.58	34
Oregon	5.9	28	17.4	13	2.1	30	0.67	26
Louisiana	5.7	29	26.8	21	20.9	17	0.75	15
Maryland	5.6	30	1.6	4	31.7	10	0.73	19
Mississippi	5.6	31	8.0	9	1.6	31	1.01	3
Indiana	5.4	32	39.8	32	0.0	36	0.70	24
Alabama	5.0	33	36.9	31	8.4	27	0.63	29
Connecticut	4.9	34	1.1	2	21.0	16	0.49	35
Nevada	3.7	35	22.4	18	11.2	23	0.32	37
South Carolina	3.2	36	29.0	23	17.5	21	0.45	36
Tennessee	3.1	37	42.2	33	16.3	22	0.31	38
Kentucky	2.9	38	79.1	39	0.0	39	0.67	27
North Carolina	2.2	39	17.7	14	19.2	19	0.27	39

SOURCE: Industry Analysis Division, *Local Telephone Competition: Status as of December 31, 2002* (Federal Communications Commission, June 2003)

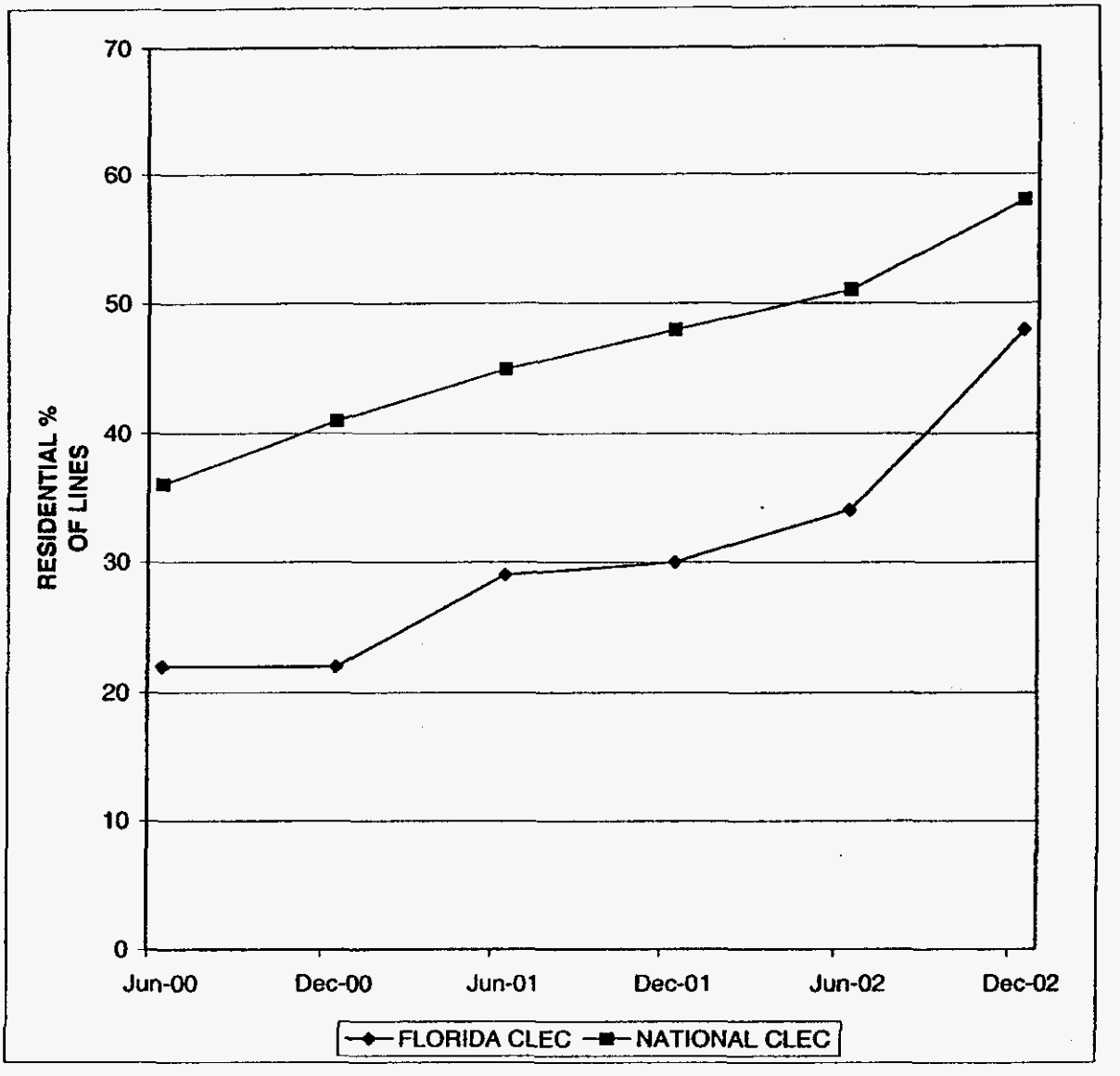
EXHIBIT MNC-4:
BELLSOUTH STATES
CLEC PENETRATION IN RESIDENTIAL/SMALL BUSINESS MARKET

(% of residential/Small Business Lines Served by CLECs, Ranked by Current Market Share; penetration at entry in bold)

STATE	RBOC	O1/OO	O6/OO	O1/O1	O6/O1	O1/O2	O6/O2	O1/O3
Georgia	BS	2.62	1.97	4.37	5.14	7.04	**9.40**	11.60
Florida	BS	2.15	2.19	2.25	2.68	2.94	3.87	**7.74**
Louisiana	BS	1.10	1.48	1.25	0.60	1.22	**2.36**	5.65
Mississippi	BS	2.60	*	2.66	2.21	2.81	1.98	**5.59**
Alabama	BS	0.51	0.40	0.46	0.46	0.77	1.13	**5.01**
South Carolina	BS	*	*	1.80	0.27	0.65	1.81	**3.21**
Tennessee	BS	0.76	1.34	1.40	1.57	2.05	2.36	**3.14**
Kentucky	BS	*	*	2.71	*	*	*	**2.86**
North Carolina	BS	0.82	0.59	0.65	1.67	1.20	1.06	**2.23**

SOURCE: Industry Analysis Division, *Local Telephone Competition: Status as of December 31, 2002* (Federal Communications Commission, June 2003);

EXHIBIT MNC-5:
RESIDENTIAL CLEC LINES AS A PERCENT OF CLEC LINES



Source: Industry Analysis Division, *Local Telephone Competition* (Federal Communications Commission, various issues)

EXHIBIT MNC-6:
ALLOCATION OF RATE REBALANCING REVENUE INCREASES

	RESIDENTIAL	BUSINESS	TOTAL
BELL SOUTH	97%	3%	100
SPRINT	[redacted]	[redacted]	[redacted]
VERIZON	[redacted]	[redacted]	[redacted]

EXHIBIT MNC-6:
DETAIL ON BELL SOUTH
ALLOCATION OF REVENUE RATE REBALANCING REVENUE INCREASES

	RESIDENTIAL	BUSINESS	TOTAL
RECURRING	$107.8	$2.1	$109.8
NONRECURRING	$ 14.0	$1.3	$ 15.3
TOTAL			
$	$121.8	$3.4	$125.1
%	97	3	100

Sources: Bell South, Market Basket Summary of Annual Revenue; Present and Proposed Rates and Revenues

EXHIBIT MNC-6:
DETAIL ON SPRINT
ALLOCATION OF REVENUE RATE REBALANCING REVENUE INCREASES

	RESIDENTIAL	BUSINESS	TOTAL
RECURRING	[redacted]	[redacted]	[redacted]
NONRECURRING			
TOTAL			
$	[redacted]	[redacted]	
%	[redacted]	[redacted]	

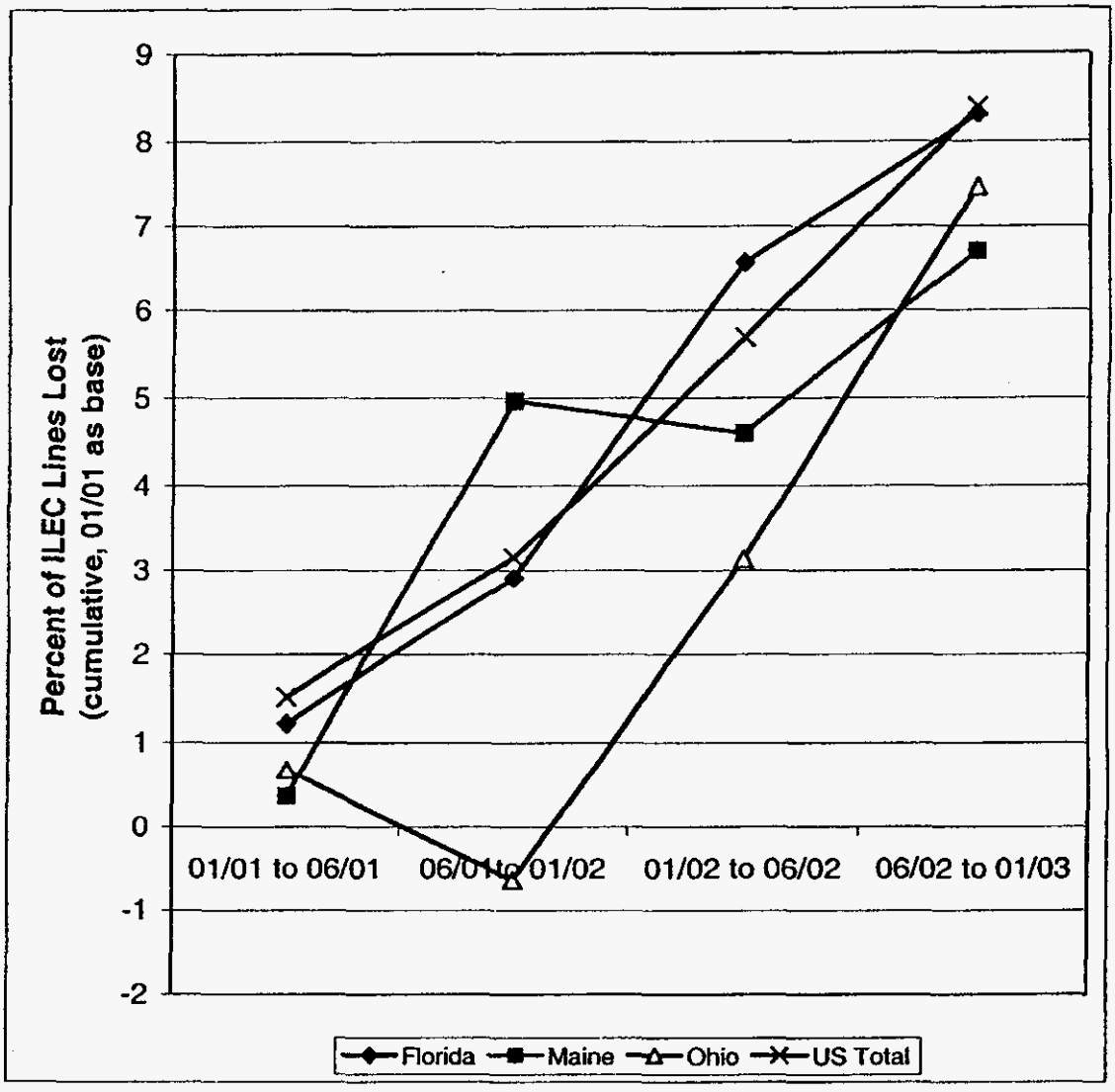
Sources: Sprint-Florida, Exhibit JMF-12.

EXHIBIT MNC-6:
DETAIL ON VERIZON
ALLOCATION OF REVENUE RATE REBALANCING REVENUE INCREASES

	RESIDENTIAL	BUSINESS	TOTAL
RECURRING	NA	NA	NA
NONRECURRING	NA	NA	NA
TOTAL			
$	[redacted]	[redacted]	[redacted]
%	[redacted]	[redacted]	[redacted]

Sources: Verizon, Exhibit ODF-2

EXHIBIT MNC-7:
COMPETITIVE PENETRATION IN FLORIDA, MAINE AND OHIO



Source: Industry Analysis Division, *Local Telephone Competition* (Federal Communications Commission, June 12, 2003), Table 9.

WORKPAPERS OF DR. DAVID J. GABEL

HIGHLIGHTED

D:\Documents and Settings\bwfwlls\My Documents\BlsData\files\word\Gabel Papers_prop.zip

Name	Modified	Size	Ratio	Packed	Path
AppJ_prop.xls	9/30/2003 11:27 AM	51,200	70%	15,605	
B out_prop.xls	9/27/2003 10:20 PM	52,736	77%	12,205	
Bnocom_prop.xls	9/27/2003 10:21 PM	15,872	84%	2,585	
LCOMP_prop.xls	9/27/2003 10:17 PM	56,832	73%	15,604	
OSPfac_prop.xls	9/27/2003 10:18 PM	1,761,280	84%	284,083	
R out_prop.xls	9/27/2003 10:21 PM	52,736	77%	12,228	
Retail_prop.xls	9/30/2003 12:08 PM	14,336	85%	2,217	
Rnocom_prop.xls	9/27/2003 10:22 PM	16,896	81%	3,149	
Work book common costs_prop.xls	9/27/2003 10:23 PM	34,816	72%	9,664	
OPC TSLRIC.doc	9/30/2003 12:07 PM	33,280	78%	7,158	
10 file(s)		**2,089,984**	**83%**	**364,498**	

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Network & General Support Expense						
6112	Motor vehicle	Motor vehicle expense			$4,758,362	$101,917	$99,615
6113	Aircraft	Aircraft Expense			$4,865,793	$550,896	
6114	Tools & Other Work Equi	Tools & Other Work Equipment			$2,320,404		
6121	Land & Building	Leased to others	1		$14,418,310		
6121	Land & Building	Other-Central Office	2	2	$111,545,280		
6121	Land & Building	Other-Distribution Services	2	3	$19,291,390		
6121	Land & Building	Other-Customer Operations, Gen Office	2	4	$30,139,325	$27,632,760	$27,632,760
6121	Land & Building	Other-Network Operations, Gen Office	2	5	$14,567,128	$2,635	
6121	Land & Building	Other-Corporate Operations	2	6	$8,548,785	$967,878	
6121	Land & Building	Other-Operator Services	2	7	$3,262,323		
6121	Land & Building	Other-Network Operations, Data Ctr	2	8	$17,031,503	$1,928,277	
6121	Land & Building	Other-Warehouse	2	9	$7,499,784	$849,112	
6121	Land & Building	Rents-Central Office	3	2	$28,447,716		
6121	Land & Building	Rents-Distribution Services	3	3	$4,760,054		
6121	Land & Building	Rents-Customer Operations, Gen Office	3	4	$7,630,061	$6,995,499	$6,995,499
6121	Land & Building	Rents-Network Operations, Gen Office	3	5	$3,558,043	$644	
6121	Land & Building	Rents-Corporate Operations	3	6	$2,170,656	$245,758	
6121	Land & Building	Rents-Operator Services	3	7	$834,578		
6121	Land & Building	Rents-Network Operations, Data Ctr	3	8	$4,467,758	$505,832	
6121	Land & Building	Rents-Warehouse	3	9	$2,025,944	$229,374	
6122	Furniture & Artworks	Furniture & Artworks Expense	1		$9,218,233	$3,390,703	
6123	Office Equipment	Office Support	2		$8,977,872	$2,596,766	
6123	Office Equipment	Corporate Communications	3		$9,670,372	$1,744,418	
6124	General Purpose Compu	General Purpose Computer			$203,793,518	$75,410,891	

000835

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Central Office & IOT Expense						
6211	Analog Electronic	Analog Electronic Switching Expense			$30,645,317		
6211	Analog Electronic	SO RELATED			$7,443,475		
6212	Digital Electronic	Digital Electronic Switching Expense			$176,739,929		
6212	Digital Electronic	SO RELATED			$69,875,164		
6220	Operator Systems	Operator Systems Expense			$14,523,352		
6231	Radio Systems	Radio Systems Expense			$770,433		
6232	Circuit Equipment	Analog Circuit - Pair Gain			$59,660		
6232	Circuit Equipment Other	Analog Circuit - Other			$5,705,275		
6232	Circuit Equipment/157	Digital Circuit - DDS			$2,626,423		
6232	Circuit Equipment/257	Digital Circuit - Pair Gain			$120,044,895		
6232	Circuit Equipment/357	Digital Circuit - Other			$48,503,784		
6232	Circuit Equipment Other S	SO RELATED			$669,458		
6232	Circuit Equipment/157 SC	SO RELATED			$15,609		
6232	Circuit Equipment/257 SC	SO RELATED			$422,427		
6232	Circuit Equipment/357 SC	SO RELATED			$27,103,810		
6341	Large PBX	Large PBX Expense			$16,287,879		
6362	Other Terminal Equip	Other Terminal Equip Expense			$93,507,685		

000836

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Cable & Wire Expense						
6411	Poles	Poles Expense			$99,010,052		
6421	Aerial Cable	Aerial Cable Expense - Fiber			$1,996,404		
6421	Aerial Cable	Aerial Cable Expense - Line Assign			$21,361,443		
6421	Aerial Cable	Aerial Cable Expense - Metallic			$219,593,117		
6421	Aerial Cable	SO RELATED			$51,988,908		
6422	Undergrnd Cable	Undergrnd Cable Exp - Fiber			$2,972,004		
6422	Undergrnd Cable	Undergrnd Cable Exp - Metallic			$57,651,141		
6422	Undergrnd Cable	SO RELATED			$814,319		
6423	Buried Cable	Buried Cable Expense - Fiber			$4,405,181		
6423	Buried Cable	Buried Cable Expense - Line Assign			$35,125,962		
6423	Buried Cable	Buried Cable Expense - Metallic			$408,117,895		
6423	Buried Cable	SO RELATED			$159,110,307		
6424	Submarine Cable	Submarine Cable Exp - Fiber			$1,527		
6424	Submarine Cable	Submarine Cable Exp - Metallic			$62,294		
6426	Intrabldg Network Cable	Intrabldg Network Cable - Fiber			$40,226		
6426	Intrabldg Network Cable	Intrabldg Network Cable - Metallic			$410,747		
6426	Intrabldg Network Cable	SO RELATED			$1,652,425		
6441	Conduit Systems	Conduit Systems Expense			$7,287,875		

000837

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Plant Non-Specific Expense						
6512	Provisioning	Provisioning	1		$2,664,287	$985,881	
6512	Provisioning	Inventory Adjustments	2		$3,446,531	$390,210	
6531	Power	Power Expense	1		$59,681,245		
6532	Network Administration	Service Order Dispatch	1		$7,141,729		
6532	Network Administration	Other	2		$15,653,728		
6532	Network Administration	Assignment	3		$27,158,792		
6533	Testing	Subscriber Line	2		$84,848,058		
6533	Testing	Interoffice	4		$107,352,061		
6533	Testing	Maintenance & Service Order	5		$21,269,766		
6534	Plant Operations Adm	COE Maintenance	3		$279,002,587		
6534	Plant Operations Adm	Cable & Wire Operations	4		$7,786,121		
6535	Engineering	General Support-Land & Buildings	1		$902,036		
6535	Engineering	General Support-Cable & Wire	3		$189,310,816		
6535	Engineering	General Support-IOT Operations	4		$795,401		

000838

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Customer Operations Expense						
6611	Product Management	Product Management			$156,245,283	$142,990,179	$142,990,179
6612	Sales	Sales			$396,815,716	$352,932,340	$352,932,340
6613	Product Advertising	Product Advertising			$55,453,341	$55,315,721	$55,315,721
6621	Call Completion Services	Call Completion Services			$41,645,763		$0
6622	Number Services	Number Services			$97,697,172		$0
6623	Customer Services	Customer Services	1		$310,526,421	$183,326,336	$183,326,336
6623	Customer Services	Billing & Collection	3		$773,471,932	$733,184,339	$733,184,339
6623	Customer Services	Customer Instruction	4		($22,349)	($22,349)	($22,349)
6623	Customer Services	Service Center Sales	6		$82,845,459	$82,845,459	$82,845,459

000839

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Corporate Operations Expense						
6711	Executive	Customer Operations	2		$4,011,085	$3,334,805	
6711	Executive	Plant Operations	3		$5,671,706		
6711	Executive	Corporate Operations	4		$5,619,270	$636,204	
6711	Executive	General	5		$42,233,739	$4,781,629	
6712	Planning	Planning			$82,574,180	$9,348,903	
6721	Accounting & Finance	Separations/Regulatory	1		$1,630,478	$184,600	
6721	Accounting & Finance	Investment Related	2		$7,004,475		
6721	Accounting & Finance	General	3		$53,682,451	$6,077,832	
6722	External Relations	External Relations	1		$39,137,174	$4,431,042	
6722	External Relations	General	2		$27,407,722	$3,103,054	
6722	External Relations	Marketing	3		$27,893,240	$25,444,671	
6723	Human Resources	Human Resources	1		$97,171,546	$17,528,572	
6724	Information Management	Information Management	2		$377,469,540	$139,677,231	
6725	Legal	Legal			$34,239,392	$3,876,524	
6726	Procurement	COE	1		$13,438,950	$1,521,534	
6726	Procurement	Cable & Wire	2		$1,087,551	$123,131	
6727	Research & Developmen	Research & Development			$13,311,788	$528,613	
6728	Other General & Admin	Other General & Admin			$174,317,651	$19,735,937	
6790	Prov for Uncoll Notes Re	Prov for Uncollectibe Notes Receivable			$7,615		

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Inventories						$1,550,572,025
1220	Material & Supplies	Plant Supplies - Nonexempt	1		$4,858,271		
1220	Material & Supplies	Central Stock - Used	10		$1,152,150		
1220	Material & Supplies	Central Stock - New	11		$1,135,188		
1220	Material & Supplies	Plant Supplies - Exempt	2		$2,359,289		
1220	Material & Supplies	Central Office Supplies	4		$22,515,746		
1220	Material & Supplies	IOT Equipment	5		$9,170		
1220	Material & Supplies	Company Communications Equipment	6		$750,050	$135,300	
1220	Material & Supplies	Materials and Supplies - Other	8		$259,473		

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	General Support Assets						
2111	Land	Common	1		$57,270,690	$7,541,315	$6,534,203
2112	Motor Vehicles	Distribution Services	1		$130,503,924		
2112	Motor Vehicles	Central Office	3		$1,031,919		
2112	Motor Vehicles	Network Operations	4		$1,958,161	$354	
2112	Motor Vehicles	Customer Operations	5		$3,738,758	$2,885,203	$2,885,203
2112	Motor Vehicles	Corporate Operations	6		$585,721	$66,314	
2114	Tools & Other Work Equi	Tools & Other Work Equipment			$99,225,832		
2121	Buildings	Leased to Land & Buildings	1		$64,930,366		
2121	Buildings	Central Office	2		$494,232,156		
2121	Buildings	Distribution Services	3		$85,658,455		
2121	Buildings	Customer Operations - Genl Off Space	4		$127,137,204	$116,563,718	$116,563,718
2121	Buildings	Network Operations - Genl Office Space	5		$75,923,266	$13,734	
2121	Buildings	Corporate Operations	6		$46,945,159	$5,315,048	
2121	Buildings	Customer Operations - Telephone Opera	7		$15,208,717		
2121	Buildings	Network Operations - Data Center	8		$111,617,142	$12,637,096	
2122	Furniture	Plant	1		$914		
2122	Furniture	Other	2		$67,607	$25,017	
2122	Furniture	Embedded Investm Small Value Items	3		$2,918,629	$1,079,997	
2122	Furniture	Hotel Furnishings	4		$33,417	$6,028	
2123	Office Equipment	Plant	1		$560,024		
2123	Office Equipment	Other	2		$4,486,404	$1,660,130	
2123	Office Equipment	Company Communications Equip	3		$23,948,266	$4,319,978	
2123	Office Equipment	Embedded Investm Small Value Items	4		$1,841,914	$332,259	
2124	General Purpose Compu	General Purpose Computer			$179,430,564	$66,395,726	

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Network Assets						
2211	Analog Elect Sw	Analog Electronic Switching			$415,349,434		
2212	Digital Elect Sw/377C	Digital Electronic Switching			$1,905,474,921		
2220	Operator Systems	Operator Systems			$22,415,091		
2231	Radio Systems	Radio Systems			$9,089,798		
2232	Circuit Equipment	Analog Circuit - Other			$102,622,055		
2232	Circuit Equipment	Analog Circuit - Pair Gain			$8,723		
2232	Circuit Equipment	Digital Circuit - DDS			$10,977,231		
2232	Circuit Equipment	Digital Circuit - Pair Gain			$1,713,151,555		
2232	Circuit Equipment	Digital Circuit - Other			$1,357,574,139		
2341	Large PBX	Large PBX			$16,217,861		
2362	Other Terminal Equipmer	Other Terminal Equipment			$123,456,135		
2411	Poles/1C	Poles			$391,477,793		
2421	Aer Ca/12C, 22C	Aerial Cable - Metal			$1,355,205,918		
2421	Aer Ca/12C, 22C	Aerial Cable - Fiber			$72,357,985		
2422	Und Ca/5C	Underground Cable - Metal			$659,436,885		
2422	Und Ca/5C	Underground Cable - Fiber			$144,404,955		
2423	Bur Ca/45C	Buried Cable - Metal			$2,746,457,192		
2423	Bur Ca/45C	Buried Cable - Fiber			$252,969,179		
2424	Sub Ca/6C	Submarine Cable - Metal			$4,724,707		
2424	Sub Ca/6C	Submarine Cable - Fiber			$1,224,140		
2426	Intrabldg Ca/52C	Intrabuilding Network Cable - Metal			$47,644,836		
2426	Intrabldg Ca/52C	Intrabuilding Network Cable - Fiber			$503,636		
2441	Conduit/4C	Conduit Systems			$573,806,737		

Final Account Analysis Associated with the							
(6.15%) Common Cost Factor Calculation							
Created On: 7/8/2003 12:40:26 PM (Study Period 2002 - 2004)							
Using FL Basic Baskets S&C Filing Retail Only Numerator							
COCF Denominator Composed of Total Core Network Related Costs plus CO-related L&B					Test Period	Total	RETAIL
			Cost	Sub	Average	Retail	CUSTOMER
Account	Description	Category/Cost Pool Description	Pool	Pool	Annual Cost	Cost	OPERATIONS
	Amortizable Assets						
2681	Capital Leases	Buildings - Other	1		$1,077,357	$194,342	
2681	Capital Leases	Other	4		$3,503,231	$396,630	
2681	Capital Leases	Warehouses	6		$3,517,665	$398,264	
2682	Leasehold Improvements	Buildings - Other	1		$24,293,388	$4,382,233	
2682	Leasehold Improvements	Other	2		$127,683	$14,456	
2682	Leasehold Improvements	Warehouses	4		$1,007,452	$114,062	
2690	Intangibles	Intangibles	1		$247,556,732	$91,604,845	
	Grand Total Costs	**Grand Total Costs**			**$ 19,709,880,003**	**$ 2,231,517,807**	**$ 1,711,283,023**
		Retail Customer Operations Costs					$ 1,711,283,023
		less Retail SO-related Cust Oper Costs					$ 378,147,904
		Adjusted Retail Customer Operations Costs					$ 1,333,135,119
		Total Network Related Expenses					$ 1,686,546,402
		less Network So-related costs					$ 375,583,307
		plus Total Network Inv related costs					$11,926,550,906
		Total Network Related Costs					$ 13,237,514,001
		plus Central Ofc related L&B Costs					$661,930,284
		Adjusted Network Costs					$ 13,899,444,285
		Retail Customer Operations Cost Factor					**0.0959**

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Recurring Cost Summary

Florida
P.1.1 2-Wire Voice Grade Loop

Description		Volume Sensitive Direct Cost		Volume Insensitive Direct Cost
Recurring Cost Development Reports		$3.5251		$0.0000
LABOR EXPENSES:				
OTHER EXPENSES:				
Subscriber Line Testing		$0.2642		$0.0000
Network Termining Wire		$0.1638		$0.0000
Total Monthly Cost		$3.9531		$0.0000
Gross Receipts Tax Factor	X	1.0017	X	1.0017
Monthly TSLRIC		$3.9596		$0.0000

Total Monthly TSLRIC: $3.9596

Source: BSCC 2.6

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Sub FRC	A Material	B Inflation Factor	C=AxB Adjusted Material	D1 Plug-in Inventory Factor	D2 Mat'l Factor	D3 Telco Factor	D4 Plug-in Factor	D5 Hardwire Factor	E=Cx(D1xD2 x...xD5) In-Plant Investment	F Supporting Equipment &/or Power Loading	G=ExF Total Investment
						In-Plant Factors (Default = 1)							
Aerial Ca - Metal - Building Entrance	12C	00	$0.7046	1.0874	$0.7662	NA	6.5049	NA	NA	NA	$4.9841	NA	$4.9841
Aerial Ca - Metal - Building Entrance 24-Guage	12C4	00	$0.0087	1.0874	$0.0095	NA	6.5049	NA	NA	NA	$0.0618	NA	$0.0618
Aerial Ca - Metal	22C	00	$6.9019	1.0874	$7.5048	NA	1.0000	NA	NA	NA	$7.5048	NA	$7.5048
Aerial Ca - Metal - Drop	22C	01	$2.7402	1.0874	$2.9796	NA	NA	NA	NA	NA	$2.9796	NA	$2.9796
Aerial Ca - Metal 24-Guage	22C4	00	$5.4267	1.0874	$5.9009	NA	1.0000	NA	NA	NA	$5.9009	NA	$5.9009
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$3.0096	0.8832	$2.6580	NA	NA	NA	NA	1.4586	$3.8769	1.0375	$4.0223
Digtl Circ - Pair Gain - C.O. - Com. Plug-in - MCEP	257C	06	$0.0000	0.8832	$0.0000	NA	NA	NA	1.2248	NA	$0.0000	1.0375	$0.0000
Digtl Circ - Pair Gain - C.O. - Def. Plug-in - MCEP W/O Sp. Stock	257C	12	$6.2469	0.8832	$5.5171	NA	NA	NA	1.2248	NA	$6.7574	1.0375	$7.0108
Digtl Circ - Pair Gain - Prem - Hardwired - Power Only	257C	19	$1.2563	0.8832	$1.1096	NA	NA	NA	NA	1.4586	$1.6184	1.0268	$1.6618
Digtl Circ - Pair Gain - Prem - Com. Plug-in - Power Only	257C	22	$0.0000	0.8832	$0.0000	NA	NA	NA	1.2248	NA	$0.0000	1.0268	$0.0000
Digtl Circ - Pair Gain - Prem - Def. Plug-in - Power Only W/O Sp. Stock	257C	28	$4.6648	0.8832	$4.1199	NA	NA	NA	1.2248	NA	$5.0460	1.0268	$5.1813
Digtl Circ - Pair Gain - Remote - Hardwired - Power Only	257C	37	$19.9070	0.8832	$17.5813	NA	NA	NA	NA	1.4586	$25.6434	1.0268	$26.3309
Digtl Circ - Pair Gain - Remote - Com. Plug-in - Power Only	257C	40	$0.0000	0.8832	$0.0000	NA	NA	NA	1.2248	NA	$0.0000	1.0268	$0.0000
Digtl Circ - Pair Gain - Remote - Def. Plug-in - Power Only W/O Sp. Stock	257C	46	$23.3866	0.8832	$20.6544	NA	NA	NA	1.2248	NA	$25.2977	1.0268	$25.9759
Digital Elec Switch - MDF	377C	05	$3.4580	0.9856	$3.4080	NA	1.3623	NA	NA	NA	$4.6427	1.0804	$5.0160
Buried Ca - Metal	45C	00	$16.7943	1.1186	$18.7856	NA	1.0000	NA	NA	NA	$18.7856	NA	$18.7856
Buried Ca - Metal - Drop	45C	01	$11.3302	1.1186	$12.6736	NA	NA	NA	NA	NA	$12.6736	NA	$12.6736
Buried Ca - Metal 24-Guage	45C4	00	$13.5335	1.1186	$15.1382	NA	1.0000	NA	NA	NA	$15.1382	NA	$15.1382
Intrbld Network - Metal	52C	00	$4.2550	1.0757	$4.5770	NA	5.0109	NA	NA	NA	$22.9353	NA	$22.9353
Intrbld Network - Metal 24-Guage	52C4	00	$0.1073	1.0757	$0.1154	NA	5.0109	NA	NA	NA	$0.5782	NA	$0.5782
Underground Ca - Metal	5C	00	$5.6420	1.0568	$5.9624	NA	1.1101	NA	NA	NA	$6.6187	NA	$6.6187
Underground Ca - Metal 24-Guage	5C4	00	$4.3483	1.0568	$4.5952	NA	1.1101	NA	NA	NA	$5.1010	NA	$5.1010
Aerial Ca - Fiber - Building Entrance	812C	00	$0.0005	1.0130	$0.0005	NA	4.9628	NA	NA	NA	$0.0026	NA	$0.0026
Aerial Ca - Fiber	822C	00	$0.4260	1.0130	$0.4315	NA	1.0000	NA	NA	NA	$0.4315	NA	$0.4315
Buried Ca - Fiber	845C	00	$1.4256	1.0813	$1.5415	NA	1.0000	NA	NA	NA	$1.5415	NA	$1.5415
Underground Ca - Fiber	85C	00	$0.3220	0.9862	$0.3175	NA	1.0000	NA	NA	NA	$0.3175	NA	$0.3175
											$178.4372		$180.7538

000846

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Sub FRC	Investment	A=Prev Page Col G	Land Factor	B	Land Investment	C=AxB	Building Factor	D	Building Investment	E=AxD	Pole Factor	F	Pole Investment	G=AxF	Conduit Factor	H	Conduit Investment	I=AxH
Aerial Ca - Metal - Building Entrance	12C	00	$4.9841		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal - Building Entrance 24-Guage	12C4	00	$0.0618		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal	22C	00	$7.5048		NA		$0.0000		NA		$0.0000		0.3137		$2.3543		NA		$0.0000	
Aerial Ca - Metal - Drop	22C	01	$2.9796		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal 24-Guage	22C4	00	$5.9009		NA		$0.0000		NA		$0.0000		0.3137		$1.8511		NA		$0.0000	
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$4.0223		0.0053		$0.0214		0.0981		$0.3944		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - C.O. - Com. Plug-in - MCEP	257C	06	$0.0000		0.0053		$0.0000		0.0981		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - C.O. - Def. Plug-in - MCEP W/O Sp. Stock	257C	12	$7.0108		0.0053		$0.0374		0.0981		$0.6875		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Prem - Hardwired - Power Only	257C	19	$1.6618		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Prem - Com. Plug-in - Power Only	257C	22	$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Prem - Def. Plug-in - Power Only W/O Sp. Stock	257C	28	$5.1813		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Remote - Hardwired - Power Only	257C	37	$26.3309		0.0053		$0.1403		0.0981		$2.5821		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Remote - Com. Plug-in - Power Only	257C	40	$0.0000		0.0053		$0.0000		0.0981		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Remote - Def. Plug-in - Power Only W/O Sp. Stock	257C	46	$25.9759		0.0053		$0.1384		0.0981		$2.5473		NA		$0.0000		NA		$0.0000	
Digital Elec Switch - MDF	377C	05	$5.0160		0.0053		$0.0267		0.0981		$0.4919		NA		$0.0000		NA		$0.0000	
Buried Ca - Metal	45C	00	$18.7856		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Buried Ca - Metal - Drop	45C	01	$12.6736		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Buried Ca - Metal 24-Guage	45C4	00	$15.1382		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Intrbld Network - Metal	52C	00	$22.9353		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Intrbld Network - Metal 24-Guage	52C4	00	$0.5782		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Underground Ca - Metal	5C	00	$6.6187		NA		$0.0000		NA		$0.0000		NA		$0.0000		0.9573		$6.3358	
Underground Ca - Metal 24-Guage	5C4	00	$5.1010		NA		$0.0000		NA		$0.0000		NA		$0.0000		0.9573		$4.8830	
Aerial Ca - Fiber - Building Entrance	812C	00	$0.0026		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Fiber	822C	00	$0.4315		NA		$0.0000		NA		$0.0000		0.3137		$0.1354		NA		$0.0000	
Buried Ca - Fiber	845C	00	$1.5415		NA		$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Underground Ca - Fiber	85C	00	$0.3175		NA		$0.0000		NA		$0.0000		NA		$0.0000		0.9573		$0.3039	
					FRC 20C:		$0.3643		FRC 10C:		$6.7033		FRC 1C:		$4.3409		FRC 4C:		$11.5227	

000847

Source: BSCC 2.6

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Sub FRC	A=Prev Page Col G Investment	Network Switch RTU Factor	B	Network Switch RTU Investment C=AxB	Network Circuit RTU Factor	D	Network Circuit RTU Investment E=AxD	Network Operator RTU Factor	F	Network Operator RTU Investment G=AxF
Aerial Ca - Metal - Building Entrance	12C	00	$4.9841	NA		$0.0000	NA		$0.0000	NA		$0.0000
Aerial Ca - Metal - Building Entrance 24-Guage	12C4	00	$0.0618	NA		$0.0000	NA		$0.0000	NA		$0.0000
Aerial Ca - Metal	22C	00	$7.5048	NA		$0.0000	NA		$0.0000	NA		$0.0000
Aerial Ca - Metal - Drop	22C	01	$2.9796	NA		$0.0000	NA		$0.0000	NA		$0.0000
Aerial Ca - Metal 24-Guage	22C4	00	$5.9009	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$4.0223	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - C.O. - Com. Plug-in - MCEP	257C	06	$0.0000	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - C.O. - Def. Plug-in - MCEP W/O Sp. Stock	257C	12	$7.0108	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - Prem - Hardwired - Power Only	257C	19	$1.6618	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - Prem - Com. Plug-in - Power Only	257C	22	$0.0000	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - Prem - Def. Plug-in - Power Only W/O Sp. Stock	257C	28	$5.1813	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - Remote - Hardwired - Power Only	257C	37	$28.3309	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - Remote - Com. Plug-in - Power Only	257C	40	$0.0000	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digtl Circ - Pair Gain - Remote - Def. Plug-in - Power Only W/O Sp. Stock	257C	46	$25.9759	NA		$0.0000	NA		$0.0000	NA		$0.0000
Digital Elec Switch - MDF	377C	05	$5.0160	NA		$0.0000	NA		$0.0000	NA		$0.0000
Buried Ca - Metal	45C	00	$18.7856	NA		$0.0000	NA		$0.0000	NA		$0.0000
Buried Ca - Metal - Drop	45C	01	$12.6736	NA		$0.0000	NA		$0.0000	NA		$0.0000
Buried Ca - Metal 24-Guage	45C4	00	$15.1382	NA		$0.0000	NA		$0.0000	NA		$0.0000
Intrbld Network - Metal	52C	00	$22.9353	NA		$0.0000	NA		$0.0000	NA		$0.0000
Intrbld Network - Metal 24-Guage	52C4	00	$0.5782	NA		$0.0000	NA		$0.0000	NA		$0.0000
Underground Ca - Metal	5C	00	$8.6187	NA		$0.0000	NA		$0.0000	NA		$0.0000
Underground Ca - Metal 24-Guage	5C4	00	$5.1010	NA		$0.0000	NA		$0.0000	NA		$0.0000
Aerial Ca - Fiber - Building Entrance	812C	00	$0.0026	NA		$0.0000	NA		$0.0000	NA		$0.0000
Aerial Ca - Fiber	822C	00	$0.4315	NA		$0.0000	NA		$0.0000	NA		$0.0000
Buried Ca - Fiber	845C	00	$1.5415	NA		$0.0000	NA		$0.0000	NA		$0.0000
Underground Ca - Fiber	85C	00	$0.3175	NA		$0.0000	NA		$0.0000	NA		$0.0000
					FRC 560C:	$0.0000		FRC 660C:	$0.0000		FRC 860C:	$0.0000

000848

Source: BSCC 2.6

Recurring Direct Cost Development - Volume Sensitive

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	A Investment	B=AxFactor Depreciation & Factor	C=AxFactor Cost of Money & Factor	D=AxFactor Income Tax & Factor	E=AxFactor Plant Specific Expense & Factor	F=AxFactor Ad Valorem Expense & Factor	G=AxFactor NCSF Expense & Factor	I=(B+C+D+E+F+G) Direct Cost
Buildings - COE	10C	$6.7033	$0.1405	$0.5987	$0.2801	$0.3465	$0.0497	$0.0000	$1.4156
			0.0210	0.0893	0.0418	0.0517	0.0074	NA	
Aerial Ca - Metal - Building Entrance	12C	$5.0459	$0.3660	$0.3379	$0.1581	$0.1823	$0.0374	$0.0258	$1.1075
			0.0725	0.0670	0.0313	0.0361	0.0074	0.0051	
Poles	1C	$4.3409	$0.1817	$0.3174	$0.1485	$0.0995	$0.0322	$0.0222	$0.8014
			0.0419	0.0731	0.0342	0.0229	0.0074	0.0051	
Land - COE	20C	$0.3643	$0.0000	$0.0410	$0.0192	$0.0000	$0.0027	$0.0000	$0.0629
			0.0000	0.1125	0.0526	0.0000	0.0074	NA	
Aerial Ca - Metal	22C	$13.4057	$0.9723	$0.8978	$0.4200	$0.4843	$0.0995	$0.0685	$2.9424
			0.0725	0.0670	0.0313	0.0361	0.0074	0.0051	
Aerial Ca - Metal - Drop	22C	$2.9796	$0.2161	$0.1996	$0.0934	$0.1076	$0.0221	$0.0152	$0.6540
			0.0725	0.0670	0.0313	0.0361	0.0074	0.0051	
Digtl Circ - Pair Gain	257C	$70.1830	$8.5843	$3.5212	$1.6473	$1.2142	$0.5208	$0.3588	$15.8466
			0.1223	0.0502	0.0235	0.0173	0.0074	0.0051	
Digital Elec Switch	377C	$5.0160	$0.4897	$0.2575	$0.1205	$0.0855	$0.0372	$0.0256	$1.0161
			0.0976	0.0513	0.0240	0.0170	0.0074	0.0051	
Buried Ca - Metal	45C	$33.9238	$2.2737	$2.2954	$1.0739	$1.1842	$0.2517	$0.1735	$7.2523
			0.0670	0.0677	0.0317	0.0349	0.0074	0.0051	
Buried Ca - Metal - Drop	45C	$12.6736	$0.8494	$0.8575	$0.4012	$0.4424	$0.0941	$0.0648	$2.7094
			0.0670	0.0677	0.0317	0.0349	0.0074	0.0051	
Conduit Systems	4C	$11.5227	$0.1362	$0.9484	$0.4437	$0.0184	$0.0855	$0.0589	$1.6911
			0.0118	0.0823	0.0385	0.0016	0.0074	0.0051	
Intrbld Network - Metal	52C	$23.5135	$1.3485	$1.5718	$0.7353	$0.0555	$0.1745	$0.1202	$4.0060
			0.0574	0.0668	0.0313	0.0024	0.0074	0.0051	
Intangibles - Network Switch Software RTU	560C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Source: BSCC 2.6

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Investment	Depreciation & Factor	Cost of Money & Factor	Income Tax & Factor	Plant Specific Expense & Factor	Ad Valorem Expense & Factor	NCSF Expense & Factor	Direct Cost
		A	B=AxFactor	C=AxFactor	D=AxFactor	E=AxFactor	F=AxFactor	G=AxFactor	I=(B+C+D +E+F+G)
			0.3333	0.0525	0.0246	NA	0.0074	NA	
Underground Ca - Metal	5C	$11.7197	$0.8651	$0.7796	$0.3647	$0.2440	$0.0870	$0.0599	$2.4003
			0.0738	0.0665	0.0311	0.0208	0.0074	0.0051	
Intangibles - Network Circuit Software RTU	660C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
			0.3333	0.0525	0.0246	NA	0.0074	NA	
Aerial Ca - Fiber - Building Entrance	812C	$0.0026	$0.0002	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000	$0.0005
			0.0594	0.0668	0.0313	0.0077	0.0074	0.0051	
Aerial Ca - Fiber	822C	$0.4315	$0.0256	$0.0288	$0.0135	$0.0033	$0.0032	$0.0022	$0.0767
			0.0594	0.0668	0.0313	0.0077	0.0074	0.0051	
Buried Ca - Fiber	845C	$1.5415	$0.0842	$0.1042	$0.0487	$0.0070	$0.0114	$0.0079	$0.2634
			0.0546	0.0676	0.0316	0.0045	0.0074	0.0051	
Underground Ca - Fiber	85C	$0.3175	$0.0182	$0.0210	$0.0098	$0.0016	$0.0024	$0.0016	$0.0546
			0.0573	0.0662	0.0310	0.0051	0.0074	0.0051	
Intangibles - Operator Services Software RTU	860C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
			0.3333	0.0525	0.0246	NA	0.0074	NA	
		$203.6849	$16.5517	$12.7781	$5.9779	$4.4764	$1.5115	$1.0053	$42.3008
Monthly Cost(Total / 12):			$1.3793	$1.0648	$0.4982	$0.3730	$0.1260	$0.0838	$3.5251

000850

Source: BSCC 2.6

TELRIC INPUT FORM - MATERIAL/INVESTMENT DATA

Instructions:
1. Use this worksheet to record material and/or investments to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type END in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.

State	UNE	Field Code	Sub-FRC	TELRIC Investment
FL	P.1.1	12C	0	0.70465
FL	P.1.1	12C4	0	8.73E-03
FL	P.1.1	22C	0	6.90187
FL	P.1.1	22C	1	2.740195
FL	P.1.1	22C4	0	5.426749
FL	P.1.1	257C	3	3.009642
FL	P.1.1	257C	6	0
FL	P.1.1	257C	12	6.246896
FL	P.1.1	257C	19	1.256339
FL	P.1.1	257C	22	0
FL	P.1.1	257C	28	4.664849
FL	P.1.1	257C	37	19.90697
FL	P.1.1	257C	40	0
FL	P.1.1	257C	46	23.38661
FL	P.1.1	377C	5	3.458
FL	P.1.1	45C	0	16.79429
FL	P.1.1	45C	1	11.33016
FL	P.1.1	45C4	0	13.53346
FL	P.1.1	52C	0	4.255042
FL	P.1.1	52C4	0	0.107278
FL	P.1.1	5C	0	5.64201
FL	P.1.1	5C4	0	4.348282
FL	P.1.1	812C	0	5.11E-04
FL	P.1.1	822C	0	0.426006
FL	P.1.1	845C	0	1.425565
FL	P.1.1	85C	0	0.321968

Residential

account	account numbers	length-bus	length-res	length-diff	percent not shared
Aerial Copper	22c and 22c4	1270	1409	139	0.09865153
Buried Copper	45c and 45c4	2831	3649	818	0.22417101
Intrabuilding Copper	52c and 52c4	61	12	-49	0
Underground Copper	5c and 5c4	1486	1448	-38	0
Building Fiber	812c	1	0	-1	0
Aerial Fiber	822c	1680	2446	766	0.31316435
Buried Fiber	845c	5143	8400	3257	0.3877381
Underground Fiber	85c	1810	2109	299	0.14177335

Business

account	account numbers	length-bus	length-res	length-diff	percent not shared
Aerial Copper	22c and 22c4	1270	1409	-139	0
Buried Copper	45c and 45c4	2831	3649	-818	0
Intrabuilding Copper	52c and 52c4	61	12	49	0.80327869
Underground Copper	5c and 5c4	1486	1448	38	0.02557201
Building Fiber	812c	1	0	1	1
Aerial Fiber	822c	1680	2446	-766	0
Buried Fiber	845c	5143	8400	-3257	0
Underground Fiber	85c	1810	2109	-299	0

FRC
12C
12C4
22C
22C
22C4
257C
257C
257C
257C
257C
257C
257C
257C
377C
45C
45C
45C4
52C
52C4
5C
5C4
812C
822C
845C
85C

Mat'l Factor	
6.5049	
6.5049	
7.6355	1.6546
NA	
7.6355	1.6546
NA	
NA	
NA	
NA	
NA	
NA	
NA	
NA	
NA	
1.3623	
8.8725	2.76479
NA	
8.8725	2.76479
5.9932	1
5.9932	1
5.3043	1
5.3043	1
4.9628	1
3.7189	1.851474
6.6035	3.172671
2.1357	1.161006

BSTLM
RService: P.1.1. (COMBO 2-WIRE VOICE GRADE ANALOG LOOP)
Geographical Unit: FL - all available
Quantity: 1440727
Services Reported: a
Services Returned: a
Scenario: Combo-Fl-Bus Only
Options: Bt Local loop only Excluding poles and conduit

CostFamily	CostElem	NodeServi	CostComp	PlantType	FRC	SubFRC	Length	Units	UnitsUOM	CostUOM	Mtrl Total
Dist	NID	414928	NIDAerialC	NID	22C	1	0	6.50E-02	Terminals	Pair	1573530
Dist	NID	414928	NIDBuried(	NID	45C	1	0	0.222965	Terminals	Pair	5449332
Dist	DROP	414928	AerialCU	Aerial	22C	1	6	6.479762	Feet	Pair	375642.6
Dist	DROP	414928	BuriedCU	Buried	45C	1	23	22.96428	Feet	Pair	1781979
Dist	DTBT	402607	AerialCU	Aerial	22C	0	0	6.13E-02	Terminals	Pair	1493832
Dist	DTBT	402607	BuriedCU	Buried	45C	0	0	0.218104	Terminals	Pair	5290107
Dist	DTBT	418760	Intrabuildin	Intrabuildin	52C	0	0	0.21905	Terminals	Pair	4518124
Dist	DT-FDI	n/a	AerialCU	Aerial	22C	0	190	189.9065	Feet	Pair	2107463
Dist	DT-FDI	n/a	AerialCU24	Aerial	22C4	0	485	484.667	Feet	Pair	7677289
Dist	DT-FDI	n/a	BuriedCU	Buried	45C	0	449	448.901	Feet	Pair	4578814
Dist	DT-FDI	n/a	BuriedCU2	Buried	45C4	0	1221	1221.275	Feet	Pair	19155083
Dist	DT-FDI	n/a	Undergrou	Undergrou	5C	0	244	243.7226	Feet	Pair	2239131
Dist	DT-FDI	n/a	Undergrou	Undergrou	5C4	0	460	459.9218	Feet	Pair	6135217
Dist	BLDGCABLE	292233	Intrabuildin	Intrabuildin	52C	0	52	51.73292	Feet	Pair	1612230
Dist	BLDGCABLE	126313	Intrabuildin	Intrabuildin	52C4	0	9	9.155955	Feet	Pair	154558.7
Fdr	BLDGCABLE	206119	BuildingCU	Building	12C	0	1	1.43066	Feet	Pair	15894.15
Fdr	BLDGCABLE	126313	BuildingCU	Building	12C4	0	1	0.876731	Feet	Pair	12579.17
Fdr	BLDGCABLE	86328	BuildingFO	Building	812C	0	1	0.599197	Feet	DS0	735.6955
Dist	FDI	1353307	AerialCU	Aerial	22C	0	0	0.137807	Terminals	Pair	965525.8
Dist	FDI	1353307	BuriedCU	Buried	45C	0	0	0.486775	Terminals	Pair	3662035
Dist	FDI	86328	IndoorCU	Indoor	12C	0	0	4.17E-02	Terminals	Pair	659547.3
Fdr	FDI	1353307	AerialCU	Aerial	22C	0	0	7.10E-02	Terminals	Pair	497390.9
Fdr	FDI	1353307	BuriedCU	Buried	45C	0	0	0.250763	Terminals	Pair	1886502
Fdr	FDI	86328	IndoorCU	Indoor	12C	0	0	0.021503	Terminals	Pair	339766.5
Fdr	FDI-DLC	n/a	AerialCU	Aerial	22C	0	7	6.621357	Feet	Pair	55636.69
Fdr	FDI-DLC	n/a	AerialCU24	Aerial	22C4	0	12	12.40767	Feet	Pair	141175.5
Fdr	FDI-DLC	n/a	BuriedCU	Buried	45C	0	14	14.41448	Feet	Pair	114472.7

Fdr	FDI-DLC	n/a	BuriedCU2	Buried	45C4	0	30	30.49686	Feet	Pair	342945.4
Fdr	FDI-DLC	n/a	Undergrou	Undergrou	5C	0	9	8.645537	Feet	Pair	66443.27
Fdr	FDI-DLC	n/a	Undergrou	Undergrou	5C4	0	12	12.20369	Feet	Pair	129470.1
Fdr	DLC-RT	86328	CommonIN	Common	257C	22	0	0	*	DS0	3796740
Fdr	DLC-RT	594662	CommonIN	Common	257C	40	0	0	*	DS0	23409862
Fdr	DLC-RT	289	CommonO	Common	257C	40	0	0	*	DS0	7285.013
Fdr	DLC-RT	86328	HardwiredI	Hardwired	257C	19	0	0	*	DS0	1810041
Fdr	DLC-RT	594662	HardwiredI	Hardwired	257C	37	0	0	*	DS0	28662718
Fdr	DLC-RT	289	Hardwired(	Hardwired	257C	37	0	0	*	DS0	17787.27
Fdr	DLC-RT	74356	Plug-inINTI	Plug-in	257C	28	0	74356	POTS	Service	4213854
Fdr	DLC-RT	11972	Plug-inINTI	Plug-in	257C	28	0	11972	POTSX	Service	2506920
Fdr	DLC-RT	594503	Plug-inINTI	Plug-in	257C	46	0	594503	POTS	Service	33634976
Fdr	DLC-RT	159	Plug-inINTI	Plug-in	257C	46	0	159	POTSX	Service	44403.86
Fdr	DLC-RT	275	Plug-inONI	Plug-in	257C	46	0	275	POTS	Service	13375.84
Fdr	DLC-RT	14	Plug-inONI	Plug-in	257C	46	0	14	POTSX	Service	960
Fdr	DLC-CO	n/a	AerialCU	Aerial	22C	0	570	569.8913	Feet	Pair	4823861
Fdr	DLC-CO	n/a	AerialFO	Aerial	822C	0	1680	1679.556	Feet	DS0	613757.7
Fdr	DLC-CO	n/a	BuriedCU	Buried	45C	0	1094	1094.105	Feet	Pair	8664063
Fdr	DLC-CO	n/a	BuriedFO	Buried	845C	0	5143	5143.26	Feet	DS0	2053850
Fdr	DLC-CO	n/a	Undergrou	Undergrou	5C	0	761	760.966	Feet	Pair	5823022
Fdr	DLC-CO	n/a	Undergrou	Undergrou	85C	0	1810	1810.193	Feet	DS0	463867.9
Fdr	DLC-COT	681279	Common*a	Common	257C	6	0	0	*ALL	DS0	12102272
Fdr	DLC-COT	681176	CommonIn	Common	257C	6	0	0	*SW	DS0	1390676
Fdr	DLC-COT	681279	Hardwired*	Hardwired	257C	3	0	0	*ALL	DS0	2253164
Fdr	DLC-COT	681279	HardwiredI	Hardwired	257C	3	0	0	*SW	DS0	2082909
Fdr	DLC-COT	681279	Plug-inInte	Plug-in	257C	12	0	681279	POTS	Service	9000071
CO	CO-Adder	1440727	MDF-2Wire	Combo	377C	5	0	0			4982034

EFI Total	TelricMtrl	TelricEFI
390435.6	1.092178	0.270999
1370170	3.782349	0.951027
1608265	0.260731	1.116287
7722189	1.236861	5.359925
0	1.03686	0
0	3.671831	0
0	3.136003	0
0	1.462778	0
0	5.32876	0
0	3.178127	0
0	13.29543	0
0	1.554168	0
0	4.258417	0
0	1.119039	0
0	0.107278	0
0	0.011032	0
0	8.73E-03	0
0	5.11E-04	0
0	0.670166	0
0	2.541796	0
0	0.457788	0
0	0.345236	0
0	1.30941	0
0	0.23583	0
0	3.86E-02	0
0	9.80E-02	0
0	7.95E-02	0

0	0.238036	0
0	4.61E-02	0
0	8.99E-02	0
0	2.635295	0
0	16.24865	0
0	5.06E-03	0
0	1.256339	0
0	19.89462	0
0	1.23E-02	0
0	2.924811	0
0	1.740038	0
0	23.34584	0
0	0.03082	0
0	9.28E-03	0
0	6.66E-04	0
0	3.348213	0
0	0.426006	0
0	6.013675	0
0	1.425565	0
0	4.041725	0
0	0.321968	0
0	8.400115	0
0	0.96526	0
0	1.563908	0
0	1.445734	0
0	6.246896	0
0	3.458	0

0000857

BSTLM
RService: P.1.1. (COMBO 2-WIRE VOICE GRADE ANALOG LOOP)
Geographical Unit: FL - all available
Quantity: 4466832
Services Reported: a
Services Returned: a
Scenario: Combo-Fl-Res Only
Options: Residence only Local loop Excluding poles and conduit

ServiceCode	ServiceCou	CostFamily	CostElem	NodeServic	CostComp	PlantType	FRC	SubFRC	Length	Units
a-LOCAL POTS	4466832	Dist	NID	3345105	NIDAerialCU	NID	22C	1	0	0.156247
a-LOCAL POTS	4466832	Dist	NID	3345105	NIDBuriedCU	NID	45C	1	0	0.59263
a-LOCAL POTS	4466832	Dist	DROP	3345105	AerialCU	Aerial	22C	1	15	15.11058
a-LOCAL POTS	4466832	Dist	DROP	3345105	BuriedCU	Buried	45C	1	58	58.07421
a-LOCAL POTS	4466832	Dist	DTBT	465899	AerialCU	Aerial	22C	0	0	2.19E-02
a-LOCAL POTS	4466832	Dist	DTBT	465899	BuriedCU	Buried	45C	0	0	8.24E-02
a-LOCAL POTS	4466832	Dist	DTBT	490776	IntrabuildingCU	Intrabuildin	52C	0	0	8.52E-02
a-LOCAL POTS	4466832	Dist	DT-FDI	n/a	AerialCU	Aerial	22C	0	190	189.7841
a-LOCAL POTS	4466832	Dist	DT-FDI	n/a	AerialCU24G	Aerial	22C4	0	697	696.985
a-LOCAL POTS	4466832	Dist	DT-FDI	n/a	BuriedCU	Buried	45C	0	536	535.6153
a-LOCAL POTS	4466832	Dist	DT-FDI	n/a	BuriedCU24G	Buried	45C4	0	2024	2024.402
a-LOCAL POTS	4466832	Dist	DT-FDI	n/a	UndergroundCU	Undergrou	5C	0	220	220.2637
a-LOCAL POTS	4466832	Dist	DT-FDI	n/a	UndergroundCU24	Undergrou	5C4	0	613	613.3684
a-LOCAL POTS	4466832	Dist	BLDGCAB	240978	IntrabuildingCU	Intrabuildin	52C	0	6	6.44335
a-LOCAL POTS	4466832	Dist	BLDGCAB	249797	IntrabuildingCU24(	Intrabuildin	52C4	0	6	6.439791
a-LOCAL POTS	4466832	Fdr	BLDGCAB	239958	BuildingCU	Building	12C	0	1	0.5372
a-LOCAL POTS	4466832	Fdr	BLDGCAB	249797	BuildingCU24G	Building	12C4	0	1	0.559226
a-LOCAL POTS	4466832	Fdr	BLDGCAB	1021	BuildingFO	Building	812C	0	0	2.29E-03
a-LOCAL POTS	4466832	Dist	FDI	4462424	AerialCU	Aerial	22C	0	0	0.140757
a-LOCAL POTS	4466832	Dist	FDI	4462424	BuriedCU	Buried	45C	0	0	0.523976
a-LOCAL POTS	4466832	Dist	FDI	1021	IndoorCU	Indoor	12C	0	0	1.52E-04
a-LOCAL POTS	4466832	Fdr	FDI	4462424	AerialCU	Aerial	22C	0	0	7.25E-02
a-LOCAL POTS	4466832	Fdr	FDI	4462424	BuriedCU	Buried	45C	0	0	0.269927
a-LOCAL POTS	4466832	Fdr	FDI	1021	IndoorCU	Indoor	12C	0	0	7.81E-05
a-LOCAL POTS	4466832	Fdr	FDI-DLC	n/a	AerialCU	Aerial	22C	0	6	6.35903
a-LOCAL POTS	4466832	Fdr	FDI-DLC	n/a	AerialCU24G	Aerial	22C4	0	16	15.50775
a-LOCAL POTS	4466832	Fdr	FDI-DLC	n/a	BuriedCU	Buried	45C	0	17	16.88576

a-LOCAL POTS	4466832	Fdr	FDI-DLC	n/a	BuriedCU24G	Buried	45C4	0	43	43.3972
a-LOCAL POTS	4466832	Fdr	FDI-DLC	n/a	UndergroundCU	Undergrou	5C	0	8	8.008142
a-LOCAL POTS	4466832	Fdr	FDI-DLC	n/a	UndergroundCU24	Undergrou	5C4	0	15	15.23957
a-LOCAL POTS	4466832	Fdr	DLC-RT	1021	CommonINTEGRA	Common	257C	22	0	0
a-LOCAL POTS	4466832	Fdr	DLC-RT	2507696	CommonINTEGRA	Common	257C	40	0	0
a-LOCAL POTS	4466832	Fdr	DLC-RT	2464	CommonONU	Common	257C	40	0	0
a-LOCAL POTS	4466832	Fdr	DLC-RT	1021	HardwiredINTEGR	Hardwired	257C	19	0	0
a-LOCAL POTS	4466832	Fdr	DLC-RT	2507696	HardwiredINTEGR	Hardwired	257C	37	0	0
a-LOCAL POTS	4466832	Fdr	DLC-RT	2464	HardwiredONU	Hardwired	257C	37	0	0
a-LOCAL POTS	4466832	Fdr	DLC-RT	980	Plug-inINTEGRATI	Plug-in	257C	28	0	980
a-LOCAL POTS	4466832	Fdr	DLC-RT	41	Plug-inINTEGRATI	Plug-in	257C	28	0	41
a-LOCAL POTS	4466832	Fdr	DLC-RT	2506679	Plug-inINTEGRATI	Plug-in	257C	46	0	2506679
a-LOCAL POTS	4466832	Fdr	DLC-RT	1017	Plug-inINTEGRATI	Plug-in	257C	46	0	1017
a-LOCAL POTS	4466832	Fdr	DLC-RT	2314	Plug-inONU	Plug-in	257C	46	0	2314
a-LOCAL POTS	4466832	Fdr	DLC-RT	150	Plug-inONU	Plug-in	257C	46	0	150
a-LOCAL POTS	4466832	Fdr	DLC-CO	n/a	AerialCU	Aerial	22C	0	485	484.9504
a-LOCAL POTS	4466832	Fdr	DLC-CO	n/a	AerialFO	Aerial	822C	0	2446	2445.727
a-LOCAL POTS	4466832	Fdr	DLC-CO	n/a	BuriedCU	Buried	45C	0	971	971.0837
a-LOCAL POTS	4466832	Fdr	DLC-CO	n/a	BuriedFO	Buried	845C	0	8400	8399.717
a-LOCAL POTS	4466832	Fdr	DLC-CO	n/a	UndergroundCU	Undergrou	5C	0	592	592.3921
a-LOCAL POTS	4466832	Fdr	DLC-CO	n/a	UndergroundFO	Undergrou	85C	0	2109	2108.517
a-LOCAL POTS	4466832	Fdr	DLC-COT	2511181	Common*all	Common	257C	6	0	0
a-LOCAL POTS	4466832	Fdr	DLC-COT	2510124	CommonIntegrate	Common	257C	6	0	0
a-LOCAL POTS	4466832	Fdr	DLC-COT	2511181	Hardwired*all	Hardwired	257C	3	0	0
a-LOCAL POTS	4466832	Fdr	DLC-COT	2511181	HardwiredIntegrate	Hardwired	257C	3	0	0
a-LOCAL POTS	4466832	Fdr	DLC-COT	2511181	Plug-inIntegrated	Plug-in	257C	12	0	2511181
a-LOCAL POTS	4466832	CO	CO-Adder	4466832	MDF-2Wire Combo		377C	5	0	0

Date: 09/20/2003

UnitsUOM	CostUOM	Mtrl Total	EFI Total	TelricMtrl	TelricEFI
Terminals	Pair	12969604	3702909	2.903535	0.828979
Terminals	Pair	49773649	14360674	11.14294	3.214957
Feet	Pair	3385077	15352521	0.757825	3.437004
Feet	Pair	14094101	81473692	3.155279	18.2397
Terminals	Pair	1575675	0	0.35275	0
Terminals	Pair	5891577	0	1.318961	0
Terminals	Pair	5340258	0	1.195536	0
Feet	Pair	8680466	0	1.943316	0
Feet	Pair	42262764	0	9.461463	0
Feet	Pair	22568629	0	5.052491	0
Feet	Pair	1.21E+08	0	27.07932	0
Feet	Pair	8376208	0	1.875201	0
Feet	Pair	30908935	0	6.919655	0
Feet	Pair	200162.7	0	4.48E-02	0
Feet	Pair	320131.9	0	7.17E-02	0
Feet	Pair	27353.11	0	6.12E-03	0
Feet	Pair	36399.72	0	8.15E-03	0
Feet	DS0	5.0415	0	1.13E-06	0
Terminals	Pair	3169933	0	0.70966	0
Terminals	Pair	12756048	0	2.855726	0
Terminals	Pair	7592.992	0	1.70E-03	0
Terminals	Pair	1632990	0	0.365581	0
Terminals	Pair	6571299	0	1.471132	0
Terminals	Pair	3911.55	0	8.76E-04	0
Feet	Pair	187480.6	0	4.20E-02	0
Feet	Pair	591041.2	0	0.132318	0
Feet	Pair	470804.9	0	0.1054	0

Feet	Pair	1635372	0	0.366114	0
Feet	Pair	211431.7	0	4.73E-02	0
Feet	Pair	543555.4	0	0.121687	0
*	DS0	35507.43	0	7.95E-03	0
*	DS0	1.04E+08	0	23.3583	0
*	DS0	60234.59	0	1.35E-02	0
*	DS0	18594.67	0	4.16E-03	0
*	DS0	1.27E+08	0	28.51923	0
*	DS0	147229.5	0	3.30E-02	0
POTS	Service	55456.99	0	1.24E-02	0
POTSX	Service	8571.394	0	1.92E-03	0
POTS	Service	1.42E+08	0	31.7499	0
POTSX	Service	295142.9	0	0.066074	0
POTS	Service	112381.2	0	2.52E-02	0
POTSX	Service	11280	0	2.53E-03	0
Feet	Pair	12708994	0	2.845192	0
Feet	DS0	3278794	0	0.734031	0
Feet	Pair	23824377	0	5.333618	0
Feet	DS0	13235059	0	2.962963	0
Feet	Pair	13957958	0	3.1248	0
Feet	DS0	1776562	0	0.397723	0
*ALL	DS0	37982478	0	8.503225	0
*SW	DS0	3957675	0	0.886014	0
*ALL	DS0	7138641	0	1.598144	0
*SW	DS0	5860341	0	1.311968	0
POTS	Service	30385816	0	6.802543	0
		15446305	0	3.458	0

CostFamily	CostElem	NodeServiceCount	CostComp	PlantType	FRC	SubFRC
Fdr	BLDGCABLE	206119	BuildingCU	Building	12C	0
Dist	FDI	86328	IndoorCU	Indoor	12C	0
Fdr	FDI	86328	IndoorCU	Indoor	12C	0
Fdr	BLDGCABLE	126313	BuildingCU24G	Building	12C4	0
Dist	NID	414928	NIDAerialCU	NID	22C	1
Dist	DROP	414928	AerialCU	Aerial	22C	1
Dist	DTBT	402607	AerialCU	Aerial	22C	0
Dist	DT-FDI	n/a	AerialCU	Aerial	22C	0
Dist	FDI	1353307	AerialCU	Aerial	22C	0
Fdr	FDI	1353307	AerialCU	Aerial	22C	0
Fdr	FDI-DLC	n/a	AerialCU	Aerial	22C	0
Fdr	DLC-CO	n/a	AerialCU	Aerial	22C	0
Dist	DT-FDI	n/a	AerialCU24G	Aerial	22C4	0
Fdr	FDI-DLC	n/a	AerialCU24G	Aerial	22C4	0
Fdr	DLC-RT	86328	CommonINTEGRATED	Common	257C	22
Fdr	DLC-RT	594662	CommonINTEGRATED	Common	257C	40
Fdr	DLC-RT	289	CommonONU	Common	257C	40
Fdr	DLC-RT	86328	HardwiredINTEGRATED	Hardwired	257C	19
Fdr	DLC-RT	594662	HardwiredINTEGRATED	Hardwired	257C	37
Fdr	DLC-RT	289	HardwiredONU	Hardwired	257C	37
Fdr	DLC-RT	74356	Plug-inINTEGRATED	Plug-in	257C	28
Fdr	DLC-RT	11972	Plug-inINTEGRATED	Plug-in	257C	28
Fdr	DLC-RT	594503	Plug-inINTEGRATED	Plug-in	257C	46
Fdr	DLC-RT	159	Plug-inINTEGRATED	Plug-in	257C	46
Fdr	DLC-RT	275	Plug-inONU	Plug-in	257C	46
Fdr	DLC-RT	14	Plug-inONU	Plug-in	257C	46
Fdr	DLC-COT	681279	Common*all	Common	257C	6
Fdr	DLC-COT	681176	CommonIntegrated	Common	257C	6
Fdr	DLC-COT	681279	Hardwired*all	Hardwired	257C	3
Fdr	DLC-COT	681279	HardwiredIntegrated	Hardwired	257C	3
Fdr	DLC-COT	681279	Plug-inIntegrated	Plug-in	257C	12
CO	CO-Adder	1440727	MDF-2Wire Combo		377C	5

Dist	NID		414928	NIDBuriedCU	NID	45C	1
Dist	DROP		414928	BuriedCU	Buried	45C	1
Dist	DTBT		402607	BuriedCU	Buried	45C	0
Dist	DT-FDI	n/a		BuriedCU	Buried	45C	0
Dist	FDI		1353307	BuriedCU	Buried	45C	0
Fdr	FDI		1353307	BuriedCU	Buried	45C	0
Fdr	FDI-DLC	n/a		BuriedCU	Buried	45C	0
Fdr	DLC-CO	n/a		BuriedCU	Buried	45C	0
Dist	DT-FDI	n/a		BuriedCU24G	Buried	45C4	0
Fdr	FDI-DLC	n/a		BuriedCU24G	Buried	45C4	0
Dist	DTBT		418760	IntrabuildingCU	Intrabuildin	52C	0
Dist	BLDGCABLE		292233	IntrabuildingCU	Intrabuildin	52C	0
Dist	BLDGCABLE		126313	IntrabuildingCU24G	Intrabuildin	52C4	0
Dist	DT-FDI	n/a		UndergroundCU	Underground	5C	0
Fdr	FDI-DLC	n/a		UndergroundCU	Underground	5C	0
Fdr	DLC-CO	n/a		UndergroundCU	Underground	5C	0
Dist	DT-FDI	n/a		UndergroundCU24G	Underground	5C4	0
Fdr	FDI-DLC	n/a		UndergroundCU24G	Underground	5C4	0
Fdr	BLDGCABLE		86328	BuildingFO	Building	812C	0
Fdr	DLC-CO	n/a		AerialFO	Aerial	822C	0
Fdr	DLC-CO	n/a		BuriedFO	Buried	845C	0
Fdr	DLC-CO	n/a		UndergroundFO	Underground	85C	0

bus Length	res Length								
1	1								
0	0								
0	0								
1	1	2	2	0	0	6.5409	0		
0	0								
6	15								
0	0								
190	190								
0	0								
0	0								
7	6								
570	485								
485	697								
12	16	1270	1409	139	0.098652	7.6355	0.753254	0.3137	0.030947
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23	58								
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449	536								
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0	0								
14	17								
1094	971								
1221	2024								
30	43	2831	3649	818	0.224171	8.8725	1.988957		
0	0								
52	6								
9	6	61	12	-49	0	5.9932	0		
244	220								
9	8								
761	592								
460	613								
12	15	1486	1448	-38	0	5.3043	0		
1	0	1	0	-1	0	4.9626	0		
1680	2446	1680	2446	766	0.313164	3.7189	1.164627	0.3137	0.09824
5143	8400	5143	8400	3257	0.387738	6.6035	2.560429		
1810	2109	1810	2109	299	0.141773	2.1357	0.302785	0.9573	0.13572

1680	2446			
1270	1409			
2950	3855	905	0.23476	
1810	2109			
1486	1486			
3296	3595	299	0.083171	

S98000

Calculation of Telco & Material In-Plant Factors - 2002 - 2004

Florida

	Input Items	Resource Type Code	C065	C066	C812	C822	C845	C852	C855	C856	C812	C822	C845	C852	OSP TOTAL	METAL	FIBER
1	Telco Plant Labor Costs	CP1, CP2, CP3, CPA, CPB, CPC, CQF, CQG, CQH, CQJ, CQK, CQL, CQM, CQN, CQP, CQQ, CQR, CQS	$3,574,479	$0	$3,596,650	$5,011,166	$12,151,906	$483,796	$3,949,303	379	847,283	2,406,246	5,070,695	126,211	37,218,015	$24,817,999	$12,400,016
2	Telco Engineering Costs	CE1, CE2, CE3, CEA, CEB, CEC	$696,117	$0	$2,782,736	$2,442,858	$10,636,869	$234,970	$384,505	0	376,080	122,866	3,951,823	21,052	21,648,477	$16,792,152	$4,856,326
4	Other Costs	See Worksheet "RTC's."	-$201,818	$0	-$405,458	-$210,896	$1,901,090	-$37,958	-$242,726	159	-16,765	240,984	806,817	-1,980	1,930,449	$1,044,960	$885,489
5	Vendor Engineering Costs	463	$260,724	$0	$1,025,346	$780,465	$6,674,133	$4,199	$612,090	0	48,151	57,266	3,869,875	0	15,332,267	$10,744,867	$4,587,400
6	Vendor Installation Costs	481	$302,757	$0	$180,951	$67,120	$27,025,336	$3,429	$329,358	307	40,430	94,757	29,078,949	1,230	57,124,623	$27,579,591	$29,545,032
7A	Exempt Material Costs	CQ1	$3,196,040	$0	$2,078,733	$4,863,680	$15,221,512	$277,157	$2,050,199	193	486,399	1,640,350	2,975,719	82,049	32,876,910	$25,639,002	$7,237,908
7B	Non-Exempt Material Costs	523, 524, 531, CJ1, CJ4, CJ6, CJP, CJ8	$1,976,680	$0	$1,622,865	$2,111,174	$10,388,746	$209,860	$7,111,580	0	489,975	1,846,586	8,865,170	34,189	34,638,824	$16,491,324	$18,347,500
10	Total Installed Costs	All	9,808,979	0	11,081,825	15,066,246	85,978,390	1,175,454	14,194,309	1,038	2,272,563	6,418,073	54,710,947	262,752	200,999,566	$123,109,894	$77,889,671
21	Total Telco Labor Costs	Line 1 + Line 2	4,270,596	0	6,379,386	7,453,824	22,787,576	718,767	4,333,808	379	1,223,363				58,866,483	41,610,151	17,256,342
22	Total Vendor Costs	Line 5 + Line 6	563,480	0	1,206,297	847,585	33,699,468	7,628	941,449	307	88,581	152,042	32,948,823	1,230	72,456,890	38,324,458	34,132,432
23	Total Material Costs	Line 7A + Line 7B	5,176,720	0	3,901,598	6,974,734	25,590,258	487,017	9,161,779	193	979,375	3,486,936	11,840,889	116,238	67,716,734	42,130,326	25,585,408
24	Total Engineering Costs	Line 2 + Line 6	966,841	0	3,808,084	3,223,123	19,309,802	239,168	996,595	0	424,231	180,151	7,821,697	21,052	36,980,744	27,537,018	9,443,726
25	Total Installation Labor Costs	Line 1 + Line 6	3,877,236	0	3,777,601	5,078,286	39,177,241	487,227	4,276,662	686	887,714	2,501,002	34,149,543	127,442	94,342,639	52,397,590	41,945,049
26	Total Labor Costs	Line 1 + Line 2 + Line 5 + Line	4,834,077	0	7,585,986	8,301,409	58,487,043	726,395	5,275,257	686	1,311,944	2,681,153	41,971,241	148,494	131,323,383	79,934,668	51,388,775
A	% of Total In Plant	Line 10: Column O / Column '	182.83%	0.00%	172.57%	234.73%	1339.53%	18.31%	221.16%	0.02%	35.41%	100.00%	852.45%	4.09%	3131.31%	1918.18%	1213.13%
B	State Sales Tax	GRT & Other Tax	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
C	Non-Exempt Mat'l Less Sales Tx	Line 7B / (1 + Line B)	$1,866,680	$0	$1,719,664	$1,991,673	$9,781,835	$197,981	$6,709,037	$0	$462,241	$1,742,062	$8,363,366	$32,254	$32,868,816	$16,567,853	$17,306,962
D	Material Factor	Line 10 / Line 7B	5.2548	#DIV/0!	6.4441	7.5641	2.7896	5.9572	2.1157	#DIV/0!	4.9154	3.6842	6.6417	8.1463	6.1147	7.9130	4.4982
E	Telco Factor	Line 10 / (Line 6 + Line 6 + L	4.0364	#DIV/0!	3.7874	5.3061	1.8904	5.7169	1.8563	3.3807	4.1267	3.3854	1.3245	7.8475	1.9081	2.2848	1.6136

1	Telco Plant Labor Costs	CP1, CP2, CP3, CPA, CPB, CPC, CQF, CQG, CQH, CQJ, CQK, CQL, CQM, CQN, CQP, CQQ, CQR, CQS, CQF,CYA	3,574,479	0	3,596,650	5,011,166	12,151,906	483,796	3,949,303	379	847,283	2,406,246	5,070,695	126,211	37,218,015	24,817,999	12,400,016
2	Telco Engineering Costs	CE1, CE2, CE3, CEA, CEB, CEC	696,117	0	2,782,736	2,442,858	10,636,869	234,970	384,505	0	376,080	122,866	3,951,823	21,052	21,648,477	16,792,152	4,856,326
3	Telco Engineering Projects	NOT APPLICABLE															
4	Other Costs	See Worksheet "RTC's."	($201,818)	$0	($405,458)	($210,896)	$1,901,090	($37,958)	($242,726)	$159	($16,765)	$240,984	$806,817	($1,980)	$1,930,449	$1,044,960	$885,489
5	Vendor Engineering Costs	463	$260,724	$0	$1,025,346	$780,465	$6,674,133	$4,199	$612,090	$0	$48,151	$57,266	$3,869,875	$0	$15,332,267	$10,744,867	$4,587,400
6	Vendor Installation Costs	481	$302,757	$0	$180,951	$67,120	$27,025,336	$3,429	$329,358	$307	$40,430	$94,757	$29,078,949	$1,230	$57,124,623	$27,579,591	$29,545,032
7A	Exempt Material Costs	CQ1	$3,196,040	$0	$2,078,733	$4,863,680	$15,221,512	$277,157	$2,050,199	$193	$486,399	$1,640,350	$2,975,719	$82,049	$32,876,910	$25,639,002	$7,237,908
7B	Non-Exempt Material Costs	523, 524, 531, CJ1, CJ4, CJ6, CJP, CJ8	$1,976,680	$0	$1,622,865	$2,111,174	$10,388,746	$209,860	$7,111,580	$0	$489,975	$1,846,586	$8,865,170	$34,189	$34,638,824	$16,491,324	$18,347,500
8	State Sales Tax Rate	Corporate tax Office	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
9	Non-exempt Mat'l Less Sales Tax	Ln 7B/(1+Ln 8)	$1,849,234	$0	$1,703,813	$1,973,060	$9,690,416	$196,131	$6,646,336	$0	$457,921	$1,725,781	$8,285,206	$31,953	$32,569,648	$15,412,453	$17,147,196
10	Total	Sum Lns 1-7B	$9,808,979	$0	$11,081,825	$15,066,246	$88,978,390	$1,175,454	$14,194,309	$1,038	$2,272,563	$6,418,073	$54,710,947	$262,752	$200,999,566	$123,109,894	$77,889,671
11	Material Factor	Ln 10/Ln 9	5.304347	———	6.504898	7.636475	8.872516	5.993206	2.136559	———	4.962786	3.718938	5.603461	8.223156	6.172361	7.987690	4.540665
12	Telco Factor	Ln 10/(Ln 6+Ln 8+Ln9)	4.066637	———	3.806306	5.341065	1.894219	5.758852	1.870679	3.360743	4.166362	3.417827	1.326840	7.918270	1.913894	2.290975	1.616335
13	Material - Surrogate	Metallic or Fiber Factor	3.770022	4.417212	4.751771	4.893243	5.354856	7.486006	2.142315	3.440431	4.640162	2.685163	5.419414	4.823455	4.560797	4.417212	3.440431
14	Telco - Surrogate	Metallic or Fiber Factor	2.656621	1.539261	2.815878	2.998503	1.644109	6.947880	1.747548	1.332563	3.576874	2.199662	1.290129	3.812445	1.761970	1.539261	1.332563
15	Material - Used	Note 1	5.304347	4.417212	6.504898	7.636475	8.872516	5.993206	2.136559	3.440431	4.962786	3.718938	5.603461	4.823456	6.172361	7.987690	4.540665
16	Telco - Used	Note 1	4.066637	1.539261	3.806306	5.341065	1.894219	5.758852	1.870679	1.332563	4.166362	3.417827	1.326840	3.812445	1.913894	2.290975	1.616335

NOTES:

1 The surrogate factor is the regional BellSouth factor for the respective PSC (ARCAT). The surrogate factor is used whenever total investment falls below $100,000, the material cost falls below $50,000, or the calculated value is otherwise deemed unreliable.

	Input Items	Resource Type Code	C065	C066	C812	C822	C845	C852	C855	C856	C812	C822	C845	C852	OSP TOTAL	METAL	FIBER
			$9,808,979		$11,081,826	$15,066,246	$88,978,390	$1,175,454	$14,194,309	$1,038	$2,272,563	$6,418,073	$54,710,947	$262,752	$200,999,566	$123,109,894	$77,889,671
			$1,849,234		$1,703,813	$1,973,060	$9,690,416	$196,131	$6,646,336	$0	$457,921	$1,725,781	$8,285,206	$31,953	$32,569,648	$15,412,453	$17,147,196

Calculation of Telco & Material In-Plant Factors - 2002 - 2004

Florida

	Input Items	Resource Type Code	Q998	Q999	C012	C022	C046	C052	C065		C012	Q022	Q046	C052	OSP TOTAL	METAL	FIBER
1	Telco Plant Labor Costs	OP1, OP2, OP3, OPA, OPB, OPC, OOF, OOG, OOH, OOJ, OOK, OOL, OOM, OON, OOP, OOQ, OOR, OOS	$3,874,479	$0	$3,896,600	$5,011,196	$12,161,906	$483,796	$3,949,303	379	$47,283	2,408,246	5,070,896	126,211	37,218,016	$24,817,888	$12,400,016
2	Telco Engineering Costs	OE1, OE2, OE3, OEA, OEB, OEC	$996,117	$0	$2,782,738	$2,442,858	$10,836,869	$234,970	$384,806	0	$78,090	122,886	3,961,823	21,052	21,848,477	$16,792,152	$4,896,326
4	Other Costs	See Worksheet "RTC's."	-$261,818	$0	-$408,456	-$210,806	$1,961,080	-$37,956	-$242,726	159	-$15,765	248,884	$89,817	-1,980	1,930,449	$1,044,960	$885,489
5	Vendor Engineering Costs	463	$280,724	$0	$1,026,348	$780,465	$8,674,133	$4,199	$812,090	0	$48,151	$57,265	$3,869,876	0	$18,332,267	$10,744,867	$4,587,400
6	Vendor Installation Costs	461	$302,757	$0	$180,951	$67,120	$27,025,336	$3,429	$329,368	$307	$40,430	$94,767	$29,078,948	$1,230	$57,124,823	$27,679,991	$29,846,032
7A	Exempt Material Costs	OQ1	$3,188,040	$0	$2,078,733	$4,863,680	$16,221,812	$277,157	$2,080,199	$193	$488,369	$1,640,380	$2,975,719	$82,048	$32,676,910	$25,838,002	$7,237,906
7B	Non-Exempt Material Costs	523, 524, 631, CJ1, CJ4, CJ6, CJP, CJ8	$1,976,880	$0	$1,822,865	$2,111,174	$10,368,746	$209,880	$7,111,590	$0	$489,975	$1,846,886	$8,866,170	$34,188	$34,838,824	$16,461,324	$18,347,800
10	Total Installed Costs	All	$8,808,979	0	$11,081,826	$15,086,246	$86,878,380	$1,175,454	$14,194,308	$1,038	$2,272,663	$6,418,073	$64,710,947	$282,782	$200,886,886	$123,108,894	$77,889,871
21	Total Telco Labor Costs	Line 1 + Line 2	$4,270,896	0	$6,379,386	$7,453,824	$22,767,875	$718,767	$4,338,808	$79	$1,223,363				$56,886,403	$41,810,161	$17,296,342
22	Total Vendor Costs	Line 5 + Line 6	$683,480	0	$1,208,297	$847,585	$35,699,469	$7,629	$941,448	$307	$88,581	$152,042	$32,948,825	$1,230	$72,496,890	$38,324,468	$34,192,432
23	Total Material Costs	Line 7A + Line 7B	$5,178,720	0	$3,901,598	$6,974,734	$25,590,258	$487,017	$9,191,778	$193	$978,373	$3,486,936	$11,840,888	$116,238	$67,715,734	$42,130,326	$25,886,406
24	Total Engineering Costs	Line 2 + Line 5	$966,841	0	$3,808,864	$3,223,123	$19,309,802	$239,168	$996,896	0	$424,231	$80,151	$7,821,697	$21,052	$36,880,744	$27,837,018	$9,443,726
25	Total Installation Labor Costs	Line 1 + Line 6	$3,877,236	0	$3,777,601	$5,078,266	$39,177,241	$467,227	$4,278,662	$886	$867,714	$2,501,002	$34,149,843	$127,442	$94,342,836	$52,387,880	$41,846,048
26	Total Labor Costs	Line 1 + Line 2 + Line 5 + Line	$4,834,077	0	$7,586,886	$8,301,409	$58,467,043	$726,396	$5,276,257	$886	$1,311,944	$2,681,153	$41,971,241	$148,494	$131,223,383	$78,834,808	$51,288,775
A	% of Total In Plant	Line 10: Column O / Column '	182.83%	0.00%	172.67%	234.73%	1359.63%	18.31%	221.18%	0.02%	35.41%	100.00%	882.45%	4.09%	3131.31%	1918.18%	1213.13%
B	State Sales Tax	GRT & Other Tax	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
C	Non-Exempt Mat'l Less Sales Tx	Line 7B / (1 + Line 8)	$1,866,680	$0	$1,719,664	$1,991,673	$9,781,835	$197,981	$6,709,037	$0	$462,241	$1,742,062	$8,363,366	$32,264	$32,866,816	$15,567,853	$17,308,962
D	Material Factor	Line 10 / Line 7B	5.2548	#DIV/0!	5.4441	7.5641	8.7859	5.5572	2.1157	#DIV/0!	4.0154	3.6842	6.5417	8.1453	6.1147	7.9130	4.4862
E	Telco Factor	Line 10 / (Line 5 + Line 6 + L	4.0364	#DIV/0!	3.7574	5.3061	1.6904	5.7169	1.8553	3.3807	4.1257	3.3684	1.3243	7.8470	1.9081	2.2648	1.8136

	Input Items	Resource Type Code	Q998	Q999	C012	C022	C046	C052	C065		C012	Q022	Q046	C052	OSP TOTAL	METAL	FIBER
1	Telco Plant Labor Costs	OP1, OP2, OP3, OPA, OPB, OPC, OOF, OOG, OOH, OOJ, OOK, OOL, OOM, OON, OOP, OOQ, OOR, OOS, OOF,OYA	3,874,479	0	3,896,600	5,011,196	12,161,906	483,796	3,949,303	379	$47,283	2,408,246	5,070,896	126,211	37,218,016	24,817,888	12,400,016
2	Telco Engineering Costs	OE1, OE2, OE3, OEA, OEB, OEC	996,117	0	2,782,738	2,442,858	10,836,869	234,970	384,806	0	378,090	122,886	3,961,823	21,052	21,848,477	16,792,152	4,896,326
3	Telco Engineering Projects	NOT APPLICABLE															
4	Other Costs	See Worksheet "RTC's."	($261,818)	$0	($408,456)	($210,806)	$1,961,080	($37,956)	($242,726)	$159	($15,765)	$248,884	$889,817	($1,980)	$1,930,449	$1,044,960	$885,489
5	Vendor Engineering Costs	463	$280,724	$0	$1,026,348	$780,465	$8,674,133	$4,199	$812,090	$0	$48,151	$57,265	$3,869,876	$0	$18,332,267	$10,744,867	$4,587,400
6	Vendor Installation Costs	461	$302,757	$0	$180,951	$67,120	$27,025,336	$3,429	$329,368	$307	$40,430	$94,767	$29,078,948	$1,230	$57,124,823	$27,679,991	$29,846,032
7A	Exempt Material Costs	OQ1	$3,188,040	$0	$2,078,733	$4,863,680	$16,221,812	$277,157	$2,080,199	$193	$488,369	$1,640,380	$2,975,719	$82,048	$32,676,910	$25,838,002	$7,237,906
7B	Non-Exempt Material Costs	523, 524, 631, CJ1, CJ4, CJ6, CJP, CJ8	$1,976,880	$0	$1,822,865	$2,111,174	$10,368,746	$209,880	$7,111,590	$0	$489,975	$1,846,886	$8,866,170	$34,188	$34,838,824	$16,461,324	$18,347,800
8	State Sales Tax Rate	Corporate tax Office	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
9	Non-exempt Mat'l Less Sales Tax	Ln 7B/(1+Ln 8)	$1,848,234	$0	$1,703,613	$1,973,080	$9,690,416	$196,131	$6,646,336	$0	$457,921	$1,726,761	$8,285,206	$31,965	$32,569,849	$15,412,483	$17,147,196
10	Total	Sum Lns 1-7B	$8,808,979	$0	$11,081,826	$15,086,246	$86,878,380	$1,175,454	$14,194,308	$1,038	$2,272,663	$6,418,073	$64,710,947	$282,782	$200,886,886	$123,108,894	$77,889,871
11	Material Factor	Ln 10/Ln 8	5.304347	———	6.804886	7.836476	8.872918	5.993206	2.135869	———	4.962766	3.718936	6.603461	8.223156	6.172381	7.987690	4.540666
12	Telco Factor	Ln 10/(Ln 5+Ln 6+Ln9)	4.066857	———	3.808306	5.341065	1.994219	5.766852	1.870679	3.380743	4.186362	3.417827	1.328640	7.918270	1.913884	2.260875	1.818335
13	Material - Surrogate	Metallic or Fiber Factor	3.770022	4.417212	4.761771	4.885243	5.364866	7.456006	2.142313	3.440451	4.840152	2.866183	5.419414	4.823466	4.880767	4.417212	3.440451
14	Telco - Surrogate	Metallic or Fiber Factor	2.889621	1.839281	2.818878	2.995503	1.844199	5.947899	1.747846	1.332283	3.979874	2.189982	1.290128	3.812445	1.701870	1.839281	1.332283
15	Material - Used	Note 1	5.304347	4.417212	6.804886	7.836476	8.872918	5.993206	2.135869	3.440451	4.962766	3.718936	6.603461	8.223156	6.172381	7.987690	4.540666
16	Telco - Used	Note 1	4.066857	1.839281	3.808306	5.341065	1.994219	5.766852	1.870679	1.332283	4.186362	3.417827	1.328640	3.812445	1.913884	2.260875	1.818335

NOTES:

1 The surrogate factor is the regional BellSouth factor for the respective FRC (ASCAT). The surrogate factor is used whenever total investment falls below $100,000, the material cost falls below $60,000, or the calculated value is otherwise deemed unreliable.

Input Items	Resource Type Code	Q998	Q999	C012	C022	C046	C052	C065		C012	Q022	Q046	C052	OSP TOTAL	METAL	FIBER
		$8,808,979		$11,081,826	$15,086,246	$86,878,380	$1,175,454	$14,194,308	$1,038	$2,272,663	$6,418,073	$64,710,947	$282,782	$200,886,886	$123,108,894	$77,889,871
		$1,848,234		$1,703,613	$1,973,080	$9,690,416	$196,131	$6,646,336	$0	$457,921	$1,726,761	$8,285,206	$31,965	$32,569,849	$16,412,483	$17,147,196

Calculation of Telco & Material In-Plant Factors - 2002 - 2004
BellSouth

	Input Items	Resource Type Code	C005	C006	C012	C022	C045	C052	C085	C086	C812	C822	C845	C852	OSP TOTAL
1	Telco Plant Labor Costs	CP1, CP2, CP3, CPA, CPB, CPC, CQF, CQG, CQH, CQJ, CQK, CQL, CQM, CQN, CQP, CQQ, CQR, CQS, CQF,CYA	12,781,950	951	11,061,685	44,761,944	60,443,481	2,607,400	12,501,611	379	2,310,379	14,980,068	18,294,528	371,790	180,116,164
2	Telco Engineering Costs	CE1, CE2, CE3, CEA, CEB, CEC	1,784,321	0	6,995,272	16,197,177	39,509,928	383,820	1,922,811	275	1,223,466	2,348,418	6,319,951	100,723	78,786,161
3	Telco Engineering Projects	NOT APPLICABLE													
4	Other Costs	See Worksheet "RTC's."	-659,948	0	-1,142,917	-1,218,890	8,048,442	-147,498	-274,159	221	-124,375	1,420,796	3,619,991	3,610	9,525,276
5	Vendor Engineering Costs	483	1,739,237	0	4,179,796	13,363,205	50,732,316	95,977	2,687,292	14,628	237,361	2,276,029	17,303,185	23,602	92,652,806
6	Vendor Installation Costs	481	2,520,395	0	927,309	3,717,805	165,301,006	54,406	2,552,384	2,966	175,776	1,647,489	90,470,389	19,515	267,389,441
7A	Exempt Material Costs	CQ1	9,248,648	468	5,345,143	29,566,076	51,300,926	793,446	5,504,091	193	1,142,020	6,902,505	8,470,950	175,775	118,450,240
7B	Non-Exempt Material Costs	523, 524, 631, CJ1, CJ4, CJ6, CJP, CJ8	10,853,849	128	7,932,760	31,335,043	93,447,056	634,581	24,797,007	0	1,484,089	19,829,855	36,004,155	198,152	226,516,675
8	State Sales Tax Rate	Corporate tax Office	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%
9	Non-exempt Mat'l Less Sales Tax	Ln 7B/(1+Ln 8)	10,150,724	120	7,428,609	29,344,820	87,543,562	593,097	23,195,040	0	1,389,755	18,538,793	33,672,116	185,171	212,041,808
10	Total	Sum Lns 1-7B	$38,268,452	$1,547	$35,299,049	$137,722,359	$468,783,155	$4,422,132	$49,691,037	$18,861	$6,448,715	$49,409,268	$182,483,129	$893,165	$973,440,868
11	Material Factor	Ln 10/Ln 9	3.770022	12.846835	4.751771	4.693243	5.354856	7.456005	2.142313	———	4.640182	2.665183	5.419414	4.823456	4.590797
12	Telco Factor	Ln 10/(Ln 5+Ln 6+Ln9)	2.655621	12.846835	2.815878	2.966503	1.544199	5.947889	1.747548	1.059995	3.576874	2.199652	1.290129	3.912445	1.701570
13	Material - Surrogate	Metallic or Fiber Factor	4.417212	4.417212	4.417212	4.417212	4.417212	4.417212	3.440431	3.440431	3.440431	3.440431	3.440431	3.440431	4.590797
14	Telco - Surrogate	Metallic or Fiber Factor	1.539281	1.539281	1.539281	1.539281	1.539281	1.539281	1.332353	1.332353	1.332353	1.332353	1.332353	1.332353	1.701570
15	**Material - Used**	Note 1	**3.770022**	**4.417212**	**4.751771**	**4.693243**	**5.354856**	**7.456005**	**2.142313**	**3.440431**	**4.640182**	**2.665183**	**5.419414**	**4.823456**	**4.590797**
16	**Telco - Used**	Note 1	**2.655621**	**1.539281**	**2.815878**	**2.966503**	**1.544199**	**5.947889**	**1.747548**	**1.332353**	**3.576874**	**2.199652**	**1.290129**	**3.912445**	**1.701570**

NOTES:

1 **The surrogate factor is the regional BellSouth factor for the respective FRC (ASCAT). The surrogate factor is used whenever total investment falls below $100,000, the material cost falls below $50,000, or the calculated value is otherwise deemed unreliable.**

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METAL	FIBER
146,207,470	56,745,242
66,988,509	15,486,277
5,096,709	4,714,074
81,039,390	25,870,295
208,685,295	107,012,396
103,995,656	27,614,858
165,496,775	89,807,531
6.83%	6.83%
154,961,267	63,984,870
$684,496,694	$288,944,174
4.417212	3.440431
1.539281	1.332353
4.590797	4.590797
1.701570	1.701570
4.417212	3.440431
1.539281	1.332353

Argus Extract - 2000
(SCALE=$1.00)

STATE	ACCT	SRC	FRC	RTC	INVEST
AL	2411	0	C001	CY7	-300,286.37
AL	2411	0	C001	710	-43,174.62
AL	2411	0	C001	CY1	-27,866.48
AL	2411	0	C001	481	4,256,620.02
AL	2411	0	C001	CP1	360,146.07
AL	2411	0	C001	CQ1	260,986.98
AL	2411	0	C001	523	762,271.98
AL	2411	0	C001	780	7,757.33
AL	2411	0	C001	CP2	33,475.70
AL	2411	0	C001	48J	116,315.92
AL	2411	0	C001	463	1,328,464.90
AL	2411	0	C001	CPA	44,588.06
AL	2411	0	C001	CQQ	22,282.09
AL	2411	0	C001	CQL	12,954.61
AL	2411	0	C001	CPC	26,425.12
AL	2411	0	C001	CP3	14,729.74
AL	2411	0	C001	CPB	5,421.96
AL	2411	0	C001	CQF	11,836.37
AL	2411	0	C001	CQH	6,885.96
AL	2411	0	C001	CE1	267,448.85
AL	2411	0	C001	CQM	2,081.11
AL	2411	0	C001	CQG	958.29
AL	2411	0	C001	CQN	213.46
AL	2411	0	C001	CE2	28,070.00
AL	2411	0	C001	CQR	418.38
AL	2411	0	C001	CEC	27,901.85
AL	2411	0	C001	CEB	7,815.91
AL	2411	0	C001	CQK	44.58
AL	2411	0	C001	CE3	14,159.76
AL	2411	0	C001	CQS	54.38
AL	2411	0	C001	768	75.74
AL	2411	0	C001	79A	3,435.03
AL	2411	0	C001	CQP	843.18
AL	2411	0	C001	CEA	64,160.48
AL	2411	0	C001	644	1,344.84
AL	2411	0	C001	451	1,940.05
AL	2411	0	C001	307	1,912.90
AL	2411	0	C001	59H	3,150.00
AL	2411	0	C001	59E	152,385.12
AL	2421	1100	C248	CY1	-6,703,822.93

AL	2421	1100	C022	CJ1	3,484,586.41
AL	2421	1100	C022	CP1	3,476,340.53
AL	2421	1100	C022	CQ1	3,485,180.40
AL	2421	1100	C022	CY7	-112,469.90
AL	2421	1100	C022	780	56,045.80
AL	2421	1100	C022	CP2	341,671.13
AL	2421	1100	C022	710	-42,483.99
AL	2421	1100	C022	CPA	433,397.98
AL	2421	1100	C022	CQQ	205,263.74
AL	2421	1100	C022	CQL	129,212.28
AL	2421	1100	C022	CPC	256,620.82
AL	2421	1100	C022	CQF	291,086.26
AL	2421	1100	C022	CQH	157,269.25
AL	2421	1100	C022	CP3	141,409.00
AL	2421	1100	C022	CPB	53,131.59
AL	2421	1100	C022	463	1,838,224.26
AL	2421	1100	C022	481	218,854.76
AL	2421	1100	C022	CQG	23,139.94
AL	2421	1100	C248	CP1	2,851,040.87
AL	2421	1100	C022	CQM	19,777.09
AL	2421	1100	C248	CY7	-2,074.55
AL	2421	1100	C248	CQ1	2,263,948.07
AL	2421	1100	C248	CP2	283,830.88
AL	2421	1100	C248	780	371.30
AL	2421	1100	C022	CQN	2,043.20
AL	2421	1100	C248	CPA	358,279.48
AL	2421	1100	C022	CQK	464.09
AL	2421	1100	C022	CQR	4,143.35
AL	2421	1100	C248	CQL	105,832.44
AL	2421	1100	C248	CPC	211,452.56
AL	2421	1100	C248	CQQ	167,590.33
AL	2421	1100	C248	481	6,631.30
AL	2421	1100	C248	CPB	44,743.94
AL	2421	1100	C248	CP3	114,224.14
AL	2421	1100	C248	CQF	103,016.90
AL	2421	1100	C022	CQS	621.04
AL	2421	1100	C248	710	-35.20
AL	2421	1100	C248	CQH	58,006.97
AL	2421	1100	C022	CEA	82,963.95
AL	2421	1100	C022	CEC	36,057.17
AL	2421	1100	C248	CQM	16,399.53
AL	2421	1100	C248	CQG	9,109.29
AL	2421	1100	C248	463	38,770.52
AL	2421	1100	C248	451	53.97

AL	2421	1100	C022	CEB	10,110.26
AL	2421	1100	C022	CE3	18,300.14
AL	2421	1100	C022	CE2	36,269.62
AL	2421	1100	C248	CQN	1,749.98
AL	2421	1100	C248	CQK	380.44
AL	2421	1100	C022	79A	1.12
AL	2421	1100	C248	644	19.23
AL	2421	1100	C248	CQS	505.86
AL	2421	1100	C248	CE1	25.97
AL	2421	1100	C248	CQR	3,383.46
AL	2421	1100	C022	48J	32,134.80
AL	2421	1100	C022	768	22.53
AL	2421	1100	C248	CEC	1.03
AL	2421	1100	C248	CEB	0.18
AL	2421	1100	C248	CQP	4,507.13
AL	2421	1100	C248	CE3	1.60
AL	2421	1100	C248	CEA	2.47
AL	2421	1100	C248	CE2	3.27
AL	2421	1100	C248	768	0.37
AL	2421	1100	C022	CQP	6,218.01
AL	2421	1100	C022	CE1	345,619.65
AL	2421	1100	C022	CQJ	879.56
AL	2421	1100	C022	644	908.63
AL	2421	1100	C248	523	67.20
AL	2421	1100	C022	451	1,296.48
AL	2421	1100	C022	524	21,923.11
AL	2421	1100	C248	CQJ	448.15
AL	2421	1100	C022	59H	500.00
AL	2421	1100	C248	48J	561.52
AL	2421	1100	C248	524	2,583.55
AL	2421	1100	C022	523	27,682.81
AL	2421	1100	C322	481	36,474.00
AL	2421	1100	C022	CY1	6,703,822.93
AL	2421	1200	C012	CY7	-55,301.95
AL	2421	1200	C012	710	-6,832.50
AL	2421	1200	C012	48J	-201.00
AL	2421	1200	C012	CJ1	396,827.64
AL	2421	1200	C012	CP1	436,895.74
AL	2421	1200	C012	CP2	42,892.67
AL	2421	1200	C012	CP3	18,279.07
AL	2421	1200	C012	CPA	53,592.86
AL	2421	1200	C012	CPB	6,457.20
AL	2421	1200	C012	CPC	31,651.76
AL	2421	1200	C012	CQ1	329,740.09

AL	2421	1200	C012	CQF	34,068.17
AL	2421	1200	C012	CQG	2,501.68
AL	2421	1200	C012	CQH	18,618.90
AL	2421	1200	C012	CQK	57.62
AL	2421	1200	C012	CQL	15,352.77
AL	2421	1200	C012	CQM	2,478.19
AL	2421	1200	C012	CQN	255.10
AL	2421	1200	C012	CQP	997.51
AL	2421	1200	C012	CQQ	26,497.61
AL	2421	1200	C012	CQR	592.10
AL	2421	1200	C012	780	31.25
AL	2421	1200	C012	CQS	57.42
AL	2421	1200	C012	CQJ	119.40
AL	2421	1200	C012	463	204,265.40
AL	2421	1200	C012	523	564.42
AL	2421	1200	C012	CY1	1,363.01
AL	2421	1200	C012	524	2,211.96
AL	2421	1200	C012	481	51,929.66
AL	2421	2100	C822	CJ1	1,835,121.93
AL	2421	2100	C822	CP1	1,019,708.81
AL	2421	2100	C822	CQ1	671,130.48
AL	2421	2100	C822	780	59,626.08
AL	2421	2100	C822	CP2	95,291.18
AL	2421	2100	C822	CQF	133,263.38
AL	2421	2100	C822	CQH	70,215.03
AL	2421	2100	C822	CPA	122,385.76
AL	2421	2100	C822	710	-5,300.35
AL	2421	2100	C822	CQQ	66,810.52
AL	2421	2100	C822	CQL	33,934.55
AL	2421	2100	C822	463	415,729.67
AL	2421	2100	C822	CPC	72,734.10
AL	2421	2100	C822	CQG	7,663.11
AL	2421	2100	C822	CP3	42,173.12
AL	2421	2100	C822	CPB	14,193.13
AL	2421	2100	C822	481	54,216.16
AL	2421	2100	C822	48J	26,589.87
AL	2421	2100	C822	CQM	5,813.22
AL	2421	2100	C822	CQN	587.01
AL	2421	2100	C822	CE1	41,984.95
AL	2421	2100	C822	CQR	1,196.60
AL	2421	2100	C822	CQK	110.61
AL	2421	2100	C822	CEA	8,472.27
AL	2421	2100	C822	CE2	3,862.40
AL	2421	2100	C822	CEC	2,977.37

AL	2421	2100	C822	CQS	101.79
AL	2421	2100	C822	CE3	2,027.98
AL	2421	2100	C822	CEB	812.24
AL	2421	2100	C822	79A	1,901.94
AL	2421	2100	C822	CQP	3,599.61
AL	2421	2100	C822	768	8.30
AL	2421	2100	C822	644	354.04
AL	2421	2100	C822	CQJ	212.77
AL	2421	2100	C822	523	248,054.16
AL	2421	2100	C822	451	2,254.71
AL	2421	2100	C822	524	5,887.68
AL	2421	2200	C812	CP2	6,533.30
AL	2421	2200	C812	780	138.30
AL	2421	2200	C812	CQR	72.21
AL	2421	2200	C812	CQS	13.26
AL	2421	2200	C812	523	13,319.77
AL	2421	2200	C812	79A	0.54
AL	2421	2200	C812	CP1	69,867.61
AL	2421	2200	C812	CP3	2,888.53
AL	2421	2200	C812	CPA	8,647.25
AL	2421	2200	C812	CPB	1,041.98
AL	2421	2200	C812	CPC	5,149.37
AL	2421	2200	C812	CQ1	51,849.44
AL	2421	2200	C812	CQF	4,535.74
AL	2421	2200	C812	CQG	393.47
AL	2421	2200	C812	CQH	2,703.89
AL	2421	2200	C812	CQK	8.82
AL	2421	2200	C812	CQL	2,594.36
AL	2421	2200	C812	CQM	394.74
AL	2421	2200	C812	CQN	38.68
AL	2421	2200	C812	CQQ	4,236.77
AL	2421	2200	C812	644	2.31
AL	2421	2200	C812	451	6.27
AL	2421	2200	C812	CQP	147.32
AL	2421	2200	C812	CEB	22.76
AL	2421	2200	C812	CE2	56.59
AL	2421	2200	C812	CEC	58.26
AL	2421	2200	C812	CE3	68.99
AL	2421	2200	C812	463	30,918.64
AL	2421	2200	C812	CEA	196.67
AL	2421	2200	C812	CQJ	205.45
AL	2421	2200	C812	CJ1	41,596.30
AL	2421	2200	C812	CE1	693.85
AL	2421	2200	C812	524	2,515.44

AL	2421	2200	C812	481	14,366.57
AL	2422	1000	C005	CJ1	594,729.71
AL	2422	1000	C005	CP1	655,890.31
AL	2422	1000	C005	710	-34,919.30
AL	2422	1000	C005	CQF	54,292.58
AL	2422	1000	C005	CQ1	670,103.74
AL	2422	1000	C005	CQH	31,001.06
AL	2422	1000	C005	CPA	81,739.03
AL	2422	1000	C005	780	15,118.25
AL	2422	1000	C005	481	109,475.20
AL	2422	1000	C005	CY7	-4,545.04
AL	2422	1000	C005	CP2	66,138.80
AL	2422	1000	C005	CPC	48,280.48
AL	2422	1000	C005	CQQ	40,040.91
AL	2422	1000	C005	CQG	4,643.14
AL	2422	1000	C005	CPB	10,046.22
AL	2422	1000	C005	CP3	25,246.91
AL	2422	1000	C005	524	4,691.94
AL	2422	1000	C005	CQL	23,318.20
AL	2422	1000	C005	CQM	3,805.16
AL	2422	1000	C005	451	0.00
AL	2422	1000	C005	CQK	83.02
AL	2422	1000	C005	CQJ	347.80
AL	2422	1000	C005	CQN	427.45
AL	2422	1000	C005	644	0.00
AL	2422	1000	C005	CE3	66.16
AL	2422	1000	C005	CE1	1,489.96
AL	2422	1000	C005	CQS	84.95
AL	2422	1000	C005	CEA	431.58
AL	2422	1000	C005	CE2	19.94
AL	2422	1000	C005	CEC	171.23
AL	2422	1000	C005	CQR	795.01
AL	2422	1000	C005	CEB	37.00
AL	2422	1000	C005	768	0.00
AL	2422	1000	C005	523	81,321.75
AL	2422	1000	C005	CQP	1,551.81
AL	2422	1000	C005	463	186,641.32
AL	2422	1000	C005	CY1	17,535.76
AL	2422	1000	C005	61J	38,066.60
AL	2422	2000	C085	CJ1	1,032,365.98
AL	2422	2000	C085	CY7	-53,803.00
AL	2422	2000	C085	481	176,211.87
AL	2422	2000	C085	CP1	392,191.93
AL	2422	2000	C085	CQ1	277,368.87

AL	2422	2000	C085	CQF	60,121.60
AL	2422	2000	C085	780	30,385.64
AL	2422	2000	C085	CP2	38,340.32
AL	2422	2000	C085	CQH	36,807.08
AL	2422	2000	C085	CQG	5,061.55
AL	2422	2000	C085	CPA	49,298.40
AL	2422	2000	C085	524	0.00
AL	2422	2000	C085	CQQ	24,878.28
AL	2422	2000	C085	CP3	14,854.57
AL	2422	2000	C085	CPB	6,144.55
AL	2422	2000	C085	CQL	14,152.30
AL	2422	2000	C085	CPC	29,307.03
AL	2422	2000	C085	CE1	6,714.87
AL	2422	2000	C085	CQM	2,322.66
AL	2422	2000	C085	CQJ	0.00
AL	2422	2000	C085	CEA	1,808.60
AL	2422	2000	C085	79A	1,130.11
AL	2422	2000	C085	CEC	741.83
AL	2422	2000	C085	CE2	567.36
AL	2422	2000	C085	CQN	263.10
AL	2422	2000	C085	CE3	317.26
AL	2422	2000	C085	CQK	42.54
AL	2422	2000	C085	CEB	190.89
AL	2422	2000	C085	768	0.04
AL	2422	2000	C085	CQS	54.92
AL	2422	2000	C085	CQP	995.22
AL	2422	2000	C085	523	18,664.21
AL	2422	2000	C085	CQR	352.26
AL	2422	2000	C085	644	124.05
AL	2422	2000	C085	451	945.86
AL	2422	2000	C085	463	358,550.95
AL	2422	2000	C085	710	28,307.11
AL	2423	1000	C548	CY1	-6,026,817.02
AL	2423	1000	C045	CY7	-381,112.67
AL	2423	1000	C045	CJ1	5,411,928.89
AL	2423	1000	C045	481	12,203,799.98
AL	2423	1000	C045	710	-47,162.77
AL	2423	1000	C045	CP1	2,953,834.50
AL	2423	1000	C548	481	298,920.79
AL	2423	1000	C548	CY7	-25,604.89
AL	2423	1000	C045	CQ1	3,606,205.49
AL	2423	1000	C045	780	63,515.36
AL	2423	1000	C045	48J	68,292.48
AL	2423	1000	C045	463	5,605,015.50

AL	2423	1000	C045	CP2	292,738.47
AL	2423	1000	C045	CQF	351,451.23
AL	2423	1000	C045	CQH	190,526.49
AL	2423	1000	C045	523	1,029,760.18
AL	2423	1000	C548	CP1	2,597,659.71
AL	2423	1000	C045	CE1	1,686,727.61
AL	2423	1000	C045	CPA	390,541.31
AL	2423	1000	C045	CQG	26,686.28
AL	2423	1000	C045	CPC	231,656.51
AL	2423	1000	C045	CQL	110,790.10
AL	2423	1000	C045	CP3	127,338.59
AL	2423	1000	C045	CQQ	207,740.77
AL	2423	1000	C548	CQ1	1,433,667.78
AL	2423	1000	C045	CPB	46,427.23
AL	2423	1000	C045	CEA	404,223.52
AL	2423	1000	C445	CY7	-979.18
AL	2423	1000	C045	CE2	176,795.77
AL	2423	1000	C548	CPA	403,446.23
AL	2423	1000	C548	523	6,047.37
AL	2423	1000	C548	48J	-604.74
AL	2423	1000	C548	780	2,279.30
AL	2423	1000	C045	CEC	175,374.37
AL	2423	1000	C548	CP2	312,840.16
AL	2423	1000	C548	CQQ	181,736.25
AL	2423	1000	C045	CE3	89,176.31
AL	2423	1000	C548	CPC	239,716.11
AL	2423	1000	C045	CEB	49,166.46
AL	2423	1000	C045	CQM	18,661.05
AL	2423	1000	C548	CP3	136,097.69
AL	2423	1000	C548	CQL	124,571.97
AL	2423	1000	C548	CQF	64,399.77
AL	2423	1000	C548	CPB	49,058.08
AL	2423	1000	C548	CQH	37,347.48
AL	2423	1000	C045	CQN	1,968.85
AL	2423	1000	C045	CQK	326.35
AL	2423	1000	C548	CQM	18,057.55
AL	2423	1000	C548	CQG	5,916.11
AL	2423	1000	C045	CQS	401.32
AL	2423	1000	C548	CQN	1,726.92
AL	2423	1000	C045	CQR	3,202.70
AL	2423	1000	C548	CQK	500.43
AL	2423	1000	C548	CQR	4,832.08
AL	2423	1000	C548	CQS	650.89
AL	2423	1000	C045	768	158.94

AL	2423	1000	C045	79A	68,121.08
AL	2423	1000	C548	CQP	3,641.15
AL	2423	1000	C445	CY1	0.00
AL	2423	1000	C548	CEB	0.03
AL	2423	1000	C548	CE3	0.21
AL	2423	1000	C445	CQR	0.02
AL	2423	1000	C548	CEC	0.15
AL	2423	1000	C548	CE2	0.49
AL	2423	1000	C548	CEA	0.37
AL	2423	1000	C548	768	0.18
AL	2423	1000	C548	CE1	3.81
AL	2423	1000	C445	CQN	0.22
AL	2423	1000	C445	CQM	1.10
AL	2423	1000	C445	CQP	1.58
AL	2423	1000	C445	CPB	2.42
AL	2423	1000	C445	CP3	4.05
AL	2423	1000	C445	CEB	8.33
AL	2423	1000	C445	CQL	8.44
AL	2423	1000	C548	644	9.69
AL	2423	1000	C445	CQQ	11.56
AL	2423	1000	C445	CPC	13.91
AL	2423	1000	C445	CPA	23.23
AL	2423	1000	C548	451	27.20
AL	2423	1000	C445	CP2	32.50
AL	2423	1000	C548	463	102,636.58
AL	2423	1000	C045	644	35,805.91
AL	2423	1000	C045	CQP	10,335.88
AL	2423	1000	C445	CE2	77.80
AL	2423	1000	C445	CEC	79.61
AL	2423	1000	C445	CE3	93.63
AL	2423	1000	C445	CEA	153.29
AL	2423	1000	C045	451	83,768.61
AL	2423	1000	C445	CP1	186.55
AL	2423	1000	C045	CQJ	5,641.05
AL	2423	1000	C548	79A	435.32
AL	2423	1000	C445	48L	992.25
AL	2423	1000	C445	CE1	2,000.00
AL	2423	1000	C045	524	75,684.65
AL	2423	1000	C445	481	3,598.51
AL	2423	1000	C045	59H	6,100.00
AL	2423	1000	C045	48Q	575,000.00
AL	2423	1000	C045	CY1	6,037,880.29
AL	2423	2000	C845	481	4,001,433.50
AL	2423	2000	C845	CJ1	1,904,834.73

AL	2423	2000	C845	780	87,352.09
AL	2423	2000	C845	CP1	512,577.42
AL	2423	2000	C845	CY7	-19,179.99
AL	2423	2000	C845	CQ1	366,706.68
AL	2423	2000	C845	CQF	103,356.02
AL	2423	2000	C845	CQH	57,445.32
AL	2423	2000	C845	48J	29,710.86
AL	2423	2000	C845	523	352,448.87
AL	2423	2000	C845	CP2	47,153.80
AL	2423	2000	C845	CE1	41,855.51
AL	2423	2000	C845	CQG	6,890.49
AL	2423	2000	C845	CPA	63,436.78
AL	2423	2000	C845	CPC	37,638.48
AL	2423	2000	C845	CQQ	32,515.61
AL	2423	2000	C845	CP3	20,447.31
AL	2423	2000	C845	CQL	18,306.92
AL	2423	2000	C845	CEA	8,320.19
AL	2423	2000	C845	CE3	2,045.27
AL	2423	2000	C845	CE2	3,740.69
AL	2423	2000	C845	CPB	7,664.33
AL	2423	2000	C845	CEC	3,128.13
AL	2423	2000	C845	451	18,339.35
AL	2423	2000	C845	CEB	773.17
AL	2423	2000	C845	CQJ	3,242.23
AL	2423	2000	C845	CQM	2,994.83
AL	2423	2000	C845	79A	13,838.53
AL	2423	2000	C845	CQN	319.27
AL	2423	2000	C845	644	18,037.97
AL	2423	2000	C845	CQK	58.01
AL	2423	2000	C845	CQS	71.38
AL	2423	2000	C845	524	52,341.48
AL	2423	2000	C845	768	40.27
AL	2423	2000	C845	CQP	1,428.70
AL	2423	2000	C845	CQR	538.68
AL	2423	2000	C845	CY1	153.83
AL	2423	2000	C845	48Q	8,303.75
AL	2423	2000	C845	710	11,894.67
AL	2423	2000	C845	463	1,850,339.76
AL	2426	1000	C052	CY7	-1,902.86
AL	2426	1000	C052	CQK	5.49
AL	2426	1000	C052	CQS	5.55
AL	2426	1000	C052	CQN	36.24
AL	2426	1000	C052	CQR	45.04
AL	2426	1000	C052	CQP	51.00

AL	2426	1000	C052	523	131.68
AL	2426	1000	C052	CQM	280.16
AL	2426	1000	C052	CQG	353.16
AL	2426	1000	C052	524	500.25
AL	2426	1000	C052	CPB	837.84
AL	2426	1000	C052	CQL	1,656.74
AL	2426	1000	C052	CP3	1,831.76
AL	2426	1000	C052	CQH	2,117.19
AL	2426	1000	C052	CQQ	2,808.63
AL	2426	1000	C052	481	3,157.36
AL	2426	1000	C052	CQF	3,565.24
AL	2426	1000	C052	CPC	3,577.11
AL	2426	1000	C052	CP2	5,485.00
AL	2426	1000	C052	CPA	6,160.44
AL	2426	1000	C052	463	12,007.44
AL	2426	1000	C052	CJ1	36,293.27
AL	2426	1000	C052	CQ1	41,755.45
AL	2426	1000	C052	CP1	48,082.66
AL	2426	2000	C852	CQK	0.02
AL	2426	2000	C852	CQN	0.27
AL	2426	2000	C852	CQM	1.48
AL	2426	2000	C852	CQG	2.97
AL	2426	2000	C852	CPB	4.83
AL	2426	2000	C852	CP3	5.23
AL	2426	2000	C852	CQL	8.35
AL	2426	2000	C852	CQQ	13.15
AL	2426	2000	C852	CQH	13.96
AL	2426	2000	C852	CPC	18.70
AL	2426	2000	C852	CQF	19.28
AL	2426	2000	C852	CPA	31.13
AL	2426	2000	C852	CP2	32.86
AL	2426	2000	C852	CQ1	210.18
AL	2426	2000	C852	CP1	212.87
AL	2426	2000	C852	CJ1	252.00
AL	2441	0	C004	CY7	-263,393.18
AL	2441	0	C004	481	1,462,489.05
AL	2441	0	C004	CP1	40,663.84
AL	2441	0	C004	523	620,040.93
AL	2441	0	C004	710	-5,073.72
AL	2441	0	C004	CQ1	39,728.83
AL	2441	0	C004	CPA	5,172.57
AL	2441	0	C004	780	13,792.57
AL	2441	0	C004	CP2	3,845.25
AL	2441	0	C004	CPC	3,055.78

AL	2441	0	C004	CQQ	2,347.27
AL	2441	0	C004	CPB	637.29
AL	2441	0	C004	CP3	1,595.54
AL	2441	0	C004	CQF	1,770.94
AL	2441	0	C004	451	225.57
AL	2441	0	C004	CQH	1,034.92
AL	2441	0	C004	CQL	1,533.10
AL	2441	0	C004	CQM	236.32
AL	2441	0	C004	CQG	173.90
AL	2441	0	C004	644	22.02
AL	2441	0	C004	CQN	25.49
AL	2441	0	C004	CQR	52.08
AL	2441	0	C004	CQK	6.19
AL	2441	0	C004	768	1.04
AL	2441	0	C004	CQS	7.15
AL	2441	0	C004	48J	1,161.00
AL	2441	0	C004	524	39,154.17
AL	2441	0	C004	CQJ	3,346.40
AL	2441	0	C004	CQP	60.69
AL	2441	0	C004	CEB	2,057.70
AL	2441	0	C004	CE3	3,764.82
AL	2441	0	C004	CEC	7,328.24
AL	2441	0	C004	CE2	7,486.79
AL	2441	0	C004	CEA	17,007.84
AL	2441	0	C004	CE1	71,345.97
AL	2441	0	C004	463	441,120.74
AL	2441	0	C004	79A	544.14
FL	2411	0	C001	CY7	-205,320.20
FL	2411	0	C001	481	1,403,490.49
FL	2411	0	C001	CP1	358,280.56
FL	2411	0	C001	523	1,450,358.83
FL	2411	0	C001	CQ1	344,331.95
FL	2411	0	C001	463	305,066.88
FL	2411	0	C001	710	-11,516.06
FL	2411	0	C001	CE1	381,415.63
FL	2411	0	C001	780	19,618.76
FL	2411	0	C001	CPA	51,319.15
FL	2411	0	C001	CP2	56,985.49
FL	2411	0	C001	CPC	20,618.68
FL	2411	0	C001	CQQ	17,484.37
FL	2411	0	C001	CEA	89,490.83
FL	2411	0	C001	899	0.00
FL	2411	0	C001	48J	106,928.62
FL	2411	0	C001	CQL	16,108.91

FL	2411	0	C001	CEC	25,584.02
FL	2411	0	C001	CP3	12,310.02
FL	2411	0	C001	CPB	7,441.20
FL	2411	0	C001	CE2	59,427.76
FL	2411	0	C001	CQF	12,419.98
FL	2411	0	C001	CQH	4,570.20
FL	2411	0	C001	CE3	21,853.89
FL	2411	0	C001	CEB	10,212.52
FL	2411	0	C001	451	0.00
FL	2411	0	C001	CQM	1,872.62
FL	2411	0	C001	CQG	2,138.22
FL	2411	0	C001	CY1	-131.77
FL	2411	0	C001	48Q	5,629.44
FL	2411	0	C001	CQN	253.96
FL	2411	0	C001	CQK	175.25
FL	2411	0	C001	CQR	0.00
FL	2411	0	C001	464	0.00
FL	2411	0	C001	CQP	7.30
FL	2411	0	C001	CQS	0.01
FL	2411	0	C001	644	39,863.75
FL	2411	0	C001	79A	10,920.00
FL	2411	0	C001	59E	4,992.60
FL	2421	1100	C248	CY1	-9,900,748.59
FL	2421	1100	C022	CY7	-341,754.40
FL	2421	1100	C022	CP1	3,122,570.25
FL	2421	1100	C022	CQ1	4,863,560.38
FL	2421	1100	C248	CP1	3,932,305.29
FL	2421	1100	C022	CJ1	2,094,245.28
FL	2421	1100	C248	CQ1	3,707,028.79
FL	2421	1100	C022	780	39,966.30
FL	2421	1100	C022	CP2	493,537.16
FL	2421	1100	C022	CPA	445,317.74
FL	2421	1100	C022	710	-24,682.62
FL	2421	1100	C248	CPA	562,895.06
FL	2421	1100	C248	CP2	629,491.61
FL	2421	1100	C022	CPC	179,561.68
FL	2421	1100	C022	48J	93,775.29
FL	2421	1100	C022	CE1	1,605,139.20
FL	2421	1100	C022	CQQ	151,384.68
FL	2421	1100	C022	CQL	140,707.60
FL	2421	1100	C022	CQF	188,082.08
FL	2421	1100	C248	CPC	224,623.20
FL	2421	1100	C022	CQH	66,816.40
FL	2421	1100	C022	CA4	0.00

FL	2421	1100	C022	CP3	107,241.61
FL	2421	1100	C248	CQQ	189,875.06
FL	2421	1100	C022	CPB	64,424.63
FL	2421	1100	C248	CQL	183,070.50
FL	2421	1100	C022	481	67,119.96
FL	2421	1100	C248	CP3	138,338.33
FL	2421	1100	C022	CEA	365,315.55
FL	2421	1100	C248	CQF	134,488.37
FL	2421	1100	C248	CPB	81,297.28
FL	2421	1100	C248	CQH	47,699.40
FL	2421	1100	C248	CY7	-2,734.29
FL	2421	1100	C022	CQG	31,296.33
FL	2421	1100	C248	CE1	-152.40
FL	2421	1100	C022	CEC	106,643.00
FL	2421	1100	C022	CE2	236,476.12
FL	2421	1100	C022	CQM	16,300.11
FL	2421	1100	C022	899	0.00
FL	2421	1100	C248	CEA	-207.48
FL	2421	1100	C022	451	0.00
FL	2421	1100	C248	CQM	20,265.11
FL	2421	1100	C022	CE3	87,831.70
FL	2421	1100	C022	CEB	41,252.17
FL	2421	1100	C248	CEC	-226.05
FL	2421	1100	C248	CE2	-40.62
FL	2421	1100	C248	CQG	22,313.75
FL	2421	1100	C022	59E	6,991.09
FL	2421	1100	C248	CE3	-73.52
FL	2421	1100	C248	780	9,239.49
FL	2421	1100	C022	CQN	2,196.60
FL	2421	1100	C348	CY1	-185.72
FL	2421	1100	C022	523	15,779.03
FL	2421	1100	C248	CEB	-38.72
FL	2421	1100	C022	464	0.00
FL	2421	1100	C248	CQN	2,715.38
FL	2421	1100	C022	CQP	76.36
FL	2421	1100	C022	CQK	1,505.96
FL	2421	1100	C248	463	0.00
FL	2421	1100	C022	CQR	0.00
FL	2421	1100	C248	CQK	2,078.26
FL	2421	1100	C022	48Q	0.00
FL	2421	1100	C022	CQS	0.00
FL	2421	1100	C022	644	3,447.50
FL	2421	1100	C022	79A	8,720.10
FL	2421	1100	C248	CQR	0.08

FL	2421	1100	C248	CQS	0.02
FL	2421	1100	C248	CQP	84.69
FL	2421	1100	C348	CQK	0.10
FL	2421	1100	C348	CQM	0.53
FL	2421	1100	C322	CEB	1.46
FL	2421	1100	C348	CPB	2.55
FL	2421	1100	C348	CP3	4.06
FL	2421	1100	C322	CE3	4.52
FL	2421	1100	C348	CQQ	5.51
FL	2421	1100	C348	CPC	6.06
FL	2421	1100	C348	CQL	6.56
FL	2421	1100	C322	CE2	15.28
FL	2421	1100	C322	CEC	16.18
FL	2421	1100	C348	CPA	17.24
FL	2421	1100	C348	CP2	28.42
FL	2421	1100	C322	CEA	35.65
FL	2421	1100	C322	CE1	112.31
FL	2421	1100	C348	CP1	114.62
FL	2421	1100	C022	CQJ	146.77
FL	2421	1100	C248	481	152.60
FL	2421	1100	C322	CY1	185.72
FL	2421	1100	C022	799	362.00
FL	2421	1100	C022	463	780,464.87
FL	2421	1100	C022	524	1,149.46
FL	2421	1100	C022	231	2,278.85
FL	2421	1100	C022	CY1	9,900,748.59
FL	2421	1200	C012	CY7	-415,223.37
FL	2421	1200	C012	CJ1	1,803,557.92
FL	2421	1200	C012	780	5,723.18
FL	2421	1200	C012	481	180,950.75
FL	2421	1200	C012	463	1,025,346.05
FL	2421	1200	C012	CQF	144,557.52
FL	2421	1200	C012	CE1	1,803,902.24
FL	2421	1200	C012	710	-364.00
FL	2421	1200	C012	CQG	23,815.77
FL	2421	1200	C012	48J	-200.00
FL	2421	1200	C012	CEA	424,508.74
FL	2421	1200	C012	CE2	279,931.86
FL	2421	1200	C012	CEC	125,412.52
FL	2421	1200	C012	CP3	75,960.91
FL	2421	1200	C012	CE3	101,135.06
FL	2421	1200	C012	CEB	47,847.83
FL	2421	1200	C012	CQH	51,759.73
FL	2421	1200	C012	CQK	1,063.94

FL	2421	1200	C012	CQL	99,973.97
FL	2421	1200	C012	CQN	1,556.80
FL	2421	1200	C012	CQR	0.07
FL	2421	1200	C012	CQS	0.09
FL	2421	1200	C012	CQP	61.53
FL	2421	1200	C012	CPB	45,820.51
FL	2421	1200	C012	CQM	11,639.28
FL	2421	1200	C012	79A	100.00
FL	2421	1200	C012	59E	159.75
FL	2421	1200	C012	CQQ	107,474.07
FL	2421	1200	C012	644	400.00
FL	2421	1200	C012	CPC	128,650.42
FL	2421	1200	C012	799	772.00
FL	2421	1200	C012	CP2	354,587.98
FL	2421	1200	C012	CPA	317,056.88
FL	2421	1200	C012	231	3,174.09
FL	2421	1200	C012	CQ1	2,078,732.97
FL	2421	1200	C012	CP1	2,232,670.51
FL	2421	1200	C012	523	19,307.46
FL	2421	2100	C822	CP1	1,456,881.90
FL	2421	2100	C822	CQ1	1,640,350.12
FL	2421	2100	C822	CJ1	1,801,960.54
FL	2421	2100	C822	CPA	208,589.98
FL	2421	2100	C822	CP2	226,174.52
FL	2421	2100	C822	CE1	86,251.64
FL	2421	2100	C822	CPC	82,585.85
FL	2421	2100	C822	780	193,505.41
FL	2421	2100	C822	CQQ	69,955.67
FL	2421	2100	C822	CQL	64,346.85
FL	2421	2100	C822	CQF	136,880.46
FL	2421	2100	C822	CEA	17,843.45
FL	2421	2100	C822	CQH	51,122.37
FL	2421	2100	C822	CP3	47,815.14
FL	2421	2100	C822	523	44,625.19
FL	2421	2100	C822	CPB	30,485.16
FL	2421	2100	C822	481	94,756.96
FL	2421	2100	C822	CEC	322.56
FL	2421	2100	C822	CE2	15,364.20
FL	2421	2100	C822	463	57,284.61
FL	2421	2100	C822	CY7	-15,830.22
FL	2421	2100	C822	CE3	2,497.41
FL	2421	2100	C822	899	0.00
FL	2421	2100	C822	48J	67,724.30
FL	2421	2100	C822	CQG	22,878.02

FL	2421	2100	C822	CEB	586.87
FL	2421	2100	C822	CQM	6,773.75
FL	2421	2100	C822	CY1	-5,495.67
FL	2421	2100	C822	CA4	-2,696.36
FL	2421	2100	C822	CQN	1,046.88
FL	2421	2100	C822	710	-632.63
FL	2421	2100	C822	59E	7,405.13
FL	2421	2100	C822	CQK	685.70
FL	2421	2100	C822	644	1,485.00
FL	2421	2100	C822	79A	2,276.50
FL	2421	2100	C822	464	100.00
FL	2421	2100	C822	CQP	22.64
FL	2421	2100	C822	CQR	0.06
FL	2421	2100	C822	CQS	0.06
FL	2421	2100	C822	768	16.05
FL	2421	2100	C822	471	53.25
FL	2421	2100	C822	799	275.63
FL	2421	2100	C822	48L	623.00
FL	2421	2100	C822	661	1,175.00
FL	2421	2200	C812	CY7	-22,711.14
FL	2421	2200	C812	CQ1	489,398.50
FL	2421	2200	C812	CP1	526,301.03
FL	2421	2200	C812	CJ1	414,221.62
FL	2421	2200	C812	523	75,753.35
FL	2421	2200	C812	CP2	82,708.85
FL	2421	2200	C812	481	40,430.49
FL	2421	2200	C812	CPA	74,595.20
FL	2421	2200	C812	780	3,273.97
FL	2421	2200	C812	CPC	30,174.22
FL	2421	2200	C812	CE1	237,241.78
FL	2421	2200	C812	CQL	23,943.26
FL	2421	2200	C812	CQH	11,818.17
FL	2421	2200	C812	CQF	34,404.16
FL	2421	2200	C812	CQQ	25,469.70
FL	2421	2200	C812	CP3	18,196.83
FL	2421	2200	C812	CPB	10,756.03
FL	2421	2200	C812	CEA	58,937.58
FL	2421	2200	C812	CQG	5,508.10
FL	2421	2200	C812	CE2	41,455.48
FL	2421	2200	C812	CEC	17,220.57
FL	2421	2200	C812	463	48,150.81
FL	2421	2200	C812	CQM	2,765.82
FL	2421	2200	C812	CE3	14,313.33
FL	2421	2200	C812	CEB	6,911.17

FL	2421	2200	C812	899	0.00
FL	2421	2200	C812	CQN	370.51
FL	2421	2200	C812	CQK	256.10
FL	2421	2200	C812	CQR	0.00
FL	2421	2200	C812	CQS	0.02
FL	2421	2200	C812	CQP	15.06
FL	2421	2200	C812	471	21.30
FL	2421	2200	C812	48Q	100.00
FL	2421	2200	C812	79A	118.00
FL	2421	2200	C812	59E	432.77
FL	2422	1000	C005	CP1	2,213,210.38
FL	2422	1000	C005	CQ1	3,198,040.07
FL	2422	1000	C005	CJ1	1,789,278.79
FL	2422	1000	C005	CY7	-321,697.58
FL	2422	1000	C005	710	-147,246.41
FL	2422	1000	C005	780	64,313.37
FL	2422	1000	C005	CP2	349,474.26
FL	2422	1000	C005	CPA	315,340.48
FL	2422	1000	C005	CQF	150,261.30
FL	2422	1000	C005	CPC	126,884.16
FL	2422	1000	C005	CQQ	106,723.62
FL	2422	1000	C005	CQL	100,129.74
FL	2422	1000	C005	CPB	45,644.79
FL	2422	1000	C005	523	178,385.78
FL	2422	1000	C005	CP3	76,836.67
FL	2422	1000	C005	481	302,756.61
FL	2422	1000	C005	CQG	23,791.62
FL	2422	1000	C005	CQH	50,619.67
FL	2422	1000	C005	CE1	453,071.35
FL	2422	1000	C005	524	11,015.73
FL	2422	1000	C005	59E	195,432.05
FL	2422	1000	C005	CA4	0.00
FL	2422	1000	C005	CQM	11,526.03
FL	2422	1000	C005	CE2	68,468.18
FL	2422	1000	C005	CEA	106,110.85
FL	2422	1000	C005	899	0.00
FL	2422	1000	C005	CQJ	1,368.03
FL	2422	1000	C005	CE3	25,300.56
FL	2422	1000	C005	CEC	31,190.22
FL	2422	1000	C005	CQN	1,557.93
FL	2422	1000	C005	451	0.00
FL	2422	1000	C005	CEB	11,975.93
FL	2422	1000	C005	CQK	1,055.98
FL	2422	1000	C005	48Q	5,629.44

FL	2422	1000	C005	CQP	54.48
FL	2422	1000	C005	CQR	0.01
FL	2422	1000	C005	CQS	0.06
FL	2422	1000	C005	799	151.20
FL	2422	1000	C005	48D	292.88
FL	2422	1000	C005	463	260,723.84
FL	2422	1000	C005	79A	1,307.00
FL	2422	2000	C085	CJ1	7,015,392.72
FL	2422	2000	C085	CY7	-626,417.94
FL	2422	2000	C085	CP1	2,189,505.53
FL	2422	2000	C085	CQ1	2,050,199.03
FL	2422	2000	C085	780	310,757.56
FL	2422	2000	C085	CQF	438,629.80
FL	2422	2000	C085	CP2	344,867.74
FL	2422	2000	C085	463	612,090.43
FL	2422	2000	C085	CQH	136,102.98
FL	2422	2000	C085	CPA	311,160.58
FL	2422	2000	C085	CQG	64,719.06
FL	2422	2000	C085	710	-26,404.68
FL	2422	2000	C085	CPC	126,153.99
FL	2422	2000	C085	59E	93,232.17
FL	2422	2000	C085	481	329,358.49
FL	2422	2000	C085	CQL	98,458.24
FL	2422	2000	C085	CQQ	105,803.37
FL	2422	2000	C085	CE1	249,387.22
FL	2422	2000	C085	CP3	74,887.16
FL	2422	2000	C085	CPB	44,973.97
FL	2422	2000	C085	523	96,186.78
FL	2422	2000	C085	CEA	58,290.78
FL	2422	2000	C085	CE3	13,412.45
FL	2422	2000	C085	CEC	17,576.73
FL	2422	2000	C085	CE2	39,295.94
FL	2422	2000	C085	899	699.60
FL	2422	2000	C085	CQM	11,421.44
FL	2422	2000	C085	989	-1,877.20
FL	2422	2000	C085	CEB	6,541.67
FL	2422	2000	C085	CQN	1,535.53
FL	2422	2000	C085	451	0.00
FL	2422	2000	C085	CQK	1,027.56
FL	2422	2000	C085	644	210.00
FL	2422	2000	C085	464	0.00
FL	2422	2000	C085	CQR	0.00
FL	2422	2000	C085	CQP	56.51
FL	2422	2000	C085	CQS	0.00

FL	2422	2000	C085	48J	818.54
FL	2422	2000	C085	CY1	0.00
FL	2422	2000	C085	799	91.35
FL	2422	2000	C085	79A	121.00
FL	2422	2000	C085	231	413.91
FL	2422	2000	C085	48Q	5,629.47
FL	2423	1000	C548	CY1	-23,774,474.31
FL	2423	1000	C045	481	27,025,334.96
FL	2423	1000	C548	481	2,806,423.06
FL	2423	1000	C045	CY7	-785,515.15
FL	2423	1000	C045	CJ1	7,106,153.96
FL	2423	1000	C045	CP1	7,485,906.97
FL	2423	1000	C045	CQ1	15,221,511.87
FL	2423	1000	C045	780	158,847.69
FL	2423	1000	C045	463	8,674,133.13
FL	2423	1000	C045	523	3,243,586.46
FL	2423	1000	C045	710	-88,363.95
FL	2423	1000	C045	CP2	1,190,098.62
FL	2423	1000	C045	CPA	1,067,710.30
FL	2423	1000	C548	CQ1	6,711,997.85
FL	2423	1000	C045	CE1	7,079,599.59
FL	2423	1000	C548	CP1	7,882,346.61
FL	2423	1000	C445	CY7	-28,316.74
FL	2423	1000	C045	CQF	535,197.59
FL	2423	1000	C045	CPC	429,373.17
FL	2423	1000	C548	CE1	169,039.48
FL	2423	1000	C445	481	5,427.60
FL	2423	1000	C045	CQL	341,546.52
FL	2423	1000	C045	59E	232,123.17
FL	2423	1000	C045	CQQ	361,564.71
FL	2423	1000	C045	CEA	1,543,597.40
FL	2423	1000	C045	CQH	188,642.78
FL	2423	1000	C045	CP3	259,193.13
FL	2423	1000	C045	CPB	154,233.86
FL	2423	1000	C045	CEC	450,053.30
FL	2423	1000	C548	CP2	1,300,045.67
FL	2423	1000	C548	CY7	-7,786.51
FL	2423	1000	C045	CQG	87,978.20
FL	2423	1000	C045	CE2	1,013,740.78
FL	2423	1000	C045	48J	18,809.22
FL	2423	1000	C548	CEA	42,703.11
FL	2423	1000	C548	780	49,280.27
FL	2423	1000	C548	CPA	1,171,780.41
FL	2423	1000	C445	CP1	243,733.56

FL	2423	1000	C548	CEC	11,919.38
FL	2423	1000	C045	CE3	372,646.30
FL	2423	1000	C548	CE2	28,284.60
FL	2423	1000	C445	CE1	23,212.69
FL	2423	1000	C045	CEB	176,031.67
FL	2423	1000	C548	CPC	475,915.62
FL	2423	1000	C548	CQQ	403,539.23
FL	2423	1000	C045	644	198,286.20
FL	2423	1000	C045	CQM	38,925.41
FL	2423	1000	C548	CE3	10,000.89
FL	2423	1000	C548	CQF	243,006.86
FL	2423	1000	C548	CQH	85,804.32
FL	2423	1000	C548	463	314.00
FL	2423	1000	C045	451	257,906.00
FL	2423	1000	C045	524	19,004.18
FL	2423	1000	C548	CP3	285,949.98
FL	2423	1000	C548	CEB	4,757.33
FL	2423	1000	C548	CQL	365,540.65
FL	2423	1000	C445	CE2	747.22
FL	2423	1000	C045	59H	-1,029.29
FL	2423	1000	C548	CPB	169,771.29
FL	2423	1000	C445	CP2	17,626.02
FL	2423	1000	C445	CPA	16,613.52
FL	2423	1000	C045	CA4	0.00
FL	2423	1000	C045	899	0.00
FL	2423	1000	C445	CE3	1,008.11
FL	2423	1000	C445	780	162.96
FL	2423	1000	C445	CPC	6,682.03
FL	2423	1000	C045	CQN	5,221.14
FL	2423	1000	C445	CQL	5,354.61
FL	2423	1000	C548	523	1,389.16
FL	2423	1000	C548	CQG	39,718.88
FL	2423	1000	C548	CQM	43,172.08
FL	2423	1000	C445	CQQ	5,562.97
FL	2423	1000	C445	CP3	4,097.91
FL	2423	1000	C045	CQJ	2,472.74
FL	2423	1000	C445	CPB	2,400.08
FL	2423	1000	C045	CQK	3,661.83
FL	2423	1000	C045	CY1	23,774,474.31
FL	2423	1000	C445	CEA	2,152.66
FL	2423	1000	C045	CQP	179.16
FL	2423	1000	C445	CEC	917.25
FL	2423	1000	C045	989	-62.83
FL	2423	1000	C045	464	84,927.48

FL	2423	1000	C445	CY1	-42.17
FL	2423	1000	C045	CQR	0.00
FL	2423	1000	C045	48Q	1,096,432.09
FL	2423	1000	C548	CQN	5,808.97
FL	2423	1000	C445	CQM	604.87
FL	2423	1000	C445	CEB	147.77
FL	2423	1000	C548	CQK	3,907.31
FL	2423	1000	C045	CQS	0.00
FL	2423	1000	C445	CQK	60.09
FL	2423	1000	C445	CQN	82.72
FL	2423	1000	C045	79A	283,614.18
FL	2423	1000	C445	CQP	2.54
FL	2423	1000	C548	CQP	218.11
FL	2423	1000	C548	CQR	0.37
FL	2423	1000	C548	CQS	0.33
FL	2423	1000	C445	CQR	0.02
FL	2423	1000	C045	48D	10.60
FL	2423	1000	C045	471	101.11
FL	2423	1000	C045	779	250.00
FL	2423	1000	C045	768	350.00
FL	2423	1000	C445	463	585.00
FL	2423	1000	C045	231	645.82
FL	2423	1000	C045	799	9,644.50
FL	2423	1000	C445	523	1,559.06
FL	2423	1000	C445	48L	2,577.15
FL	2423	1000	C045	661	23,253.99
FL	2423	1000	C045	48P	410,859.05
FL	2423	2000	C845	481	29,078,948.87
FL	2423	2000	C845	CJ1	6,905,878.79
FL	2423	2000	C845	CP1	2,948,308.35
FL	2423	2000	C845	523	1,878,117.90
FL	2423	2000	C845	CQ1	2,975,718.98
FL	2423	2000	C845	CE1	2,617,145.26
FL	2423	2000	C845	59E	138,115.19
FL	2423	2000	C845	CP2	465,142.93
FL	2423	2000	C845	CPA	413,352.57
FL	2423	2000	C845	CY7	-226,293.02
FL	2423	2000	C845	CEA	589,284.63
FL	2423	2000	C845	CQF	406,407.94
FL	2423	2000	C845	780	756,238.74
FL	2423	2000	C845	463	3,869,874.56
FL	2423	2000	C845	CQH	149,149.51
FL	2423	2000	C845	CPC	165,170.89
FL	2423	2000	C845	CEC	168,865.35

FL	2423	2000	C845	CE2	380,593.46
FL	2423	2000	C845	CQQ	138,406.11
FL	2423	2000	C845	CQL	131,478.97
FL	2423	2000	C845	CP3	95,686.57
FL	2423	2000	C845	CE3	133,977.76
FL	2423	2000	C845	CPB	60,003.52
FL	2423	2000	C845	710	-35,187.78
FL	2423	2000	C845	CEB	61,956.32
FL	2423	2000	C845	CQG	70,956.72
FL	2423	2000	C845	644	60,145.50
FL	2423	2000	C845	59H	-9,687.24
FL	2423	2000	C845	CQM	14,796.43
FL	2423	2000	C845	989	-1,182.48
FL	2423	2000	C845	CY1	-3,602.53
FL	2423	2000	C845	899	127.20
FL	2423	2000	C845	48J	29,057.46
FL	2423	2000	C845	CQN	2,021.39
FL	2423	2000	C845	451	101,218.40
FL	2423	2000	C845	CA4	-824.06
FL	2423	2000	C845	464	5,681.90
FL	2423	2000	C845	CQK	1,378.43
FL	2423	2000	C845	471	140.53
FL	2423	2000	C845	48D	2,906.00
FL	2423	2000	C845	CQP	52.33
FL	2423	2000	C845	CQR	0.01
FL	2423	2000	C845	79A	41,039.94
FL	2423	2000	C845	CQS	0.01
FL	2423	2000	C845	231	129.17
FL	2423	2000	C845	768	1,167.73
FL	2423	2000	C845	799	2,127.45
FL	2423	2000	C845	CQJ	8,281.87
FL	2423	2000	C845	76A	5,516.85
FL	2423	2000	C845	48Q	5,629.44
FL	2423	2000	C845	48L	26,352.92
FL	2423	2000	C845	524	81,173.38
FL	2424	2000	C086	CJ1	0.00
FL	2424	2000	C086	CQF	6.87
FL	2424	2000	C086	780	158.82
FL	2424	2000	C086	CP1	232.22
FL	2424	2000	C086	CQ1	192.74
FL	2424	2000	C086	CQG	1.14
FL	2424	2000	C086	CQH	2.63
FL	2424	2000	C086	CP2	52.52
FL	2424	2000	C086	CPA	34.47

FL	2424	2000	C086	CQL	13.13
FL	2424	2000	C086	CPC	12.13
FL	2424	2000	C086	CP3	7.43
FL	2424	2000	C086	CQQ	10.41
FL	2424	2000	C086	CPB	4.72
FL	2424	2000	C086	CQM	1.11
FL	2424	2000	C086	CQK	0.19
FL	2424	2000	C086	CQN	0.12
FL	2424	2000	C086	481	306.90
FL	2426	1000	C052	CY7	-39,495.80
FL	2426	1000	C052	CP1	300,313.73
FL	2426	1000	C052	CJ1	209,860.27
FL	2426	1000	C052	CQ1	277,156.83
FL	2426	1000	C052	CP2	47,737.30
FL	2426	1000	C052	780	1,537.90
FL	2426	1000	C052	CPA	42,459.36
FL	2426	1000	C052	481	3,428.82
FL	2426	1000	C052	CQF	19,491.59
FL	2426	1000	C052	CPC	17,460.94
FL	2426	1000	C052	CQL	12,986.60
FL	2426	1000	C052	CQQ	14,684.57
FL	2426	1000	C052	CPB	6,159.53
FL	2426	1000	C052	CE1	147,195.11
FL	2426	1000	C052	CP3	10,263.88
FL	2426	1000	C052	CQG	3,432.22
FL	2426	1000	C052	CQH	6,880.37
FL	2426	1000	C052	CE2	24,550.24
FL	2426	1000	C052	CEA	38,451.72
FL	2426	1000	C052	CQM	1,582.22
FL	2426	1000	C052	CE3	9,169.82
FL	2426	1000	C052	CEC	11,306.85
FL	2426	1000	C052	CEB	4,295.76
FL	2426	1000	C052	CQN	212.08
FL	2426	1000	C052	CQK	125.25
FL	2426	1000	C052	CQR	0.00
FL	2426	1000	C052	CQS	0.00
FL	2426	1000	C052	CQP	8.05
FL	2426	1000	C052	463	4,198.82
FL	2426	2000	C852	CY7	-1,982.29
FL	2426	2000	C852	780	2.11
FL	2426	2000	C852	CP1	79,181.42
FL	2426	2000	C852	CP2	13,049.74
FL	2426	2000	C852	CP3	2,723.92
FL	2426	2000	C852	CPA	11,364.05

FL	2426	2000	C852	CPB	1,647.52
FL	2426	2000	C852	CPC	4,474.39
FL	2426	2000	C852	CQ1	82,048.78
FL	2426	2000	C852	CQF	3,912.46
FL	2426	2000	C852	CQG	612.21
FL	2426	2000	C852	CQH	1,432.81
FL	2426	2000	C852	CQL	3,640.78
FL	2426	2000	C852	CQM	396.46
FL	2426	2000	C852	CQQ	3,679.21
FL	2426	2000	C852	CQP	1.28
FL	2426	2000	C852	CQK	41.89
FL	2426	2000	C852	CQN	53.18
FL	2426	2000	C852	CEB	333.97
FL	2426	2000	C852	CE3	750.96
FL	2426	2000	C852	CEC	1,126.35
FL	2426	2000	C852	481	1,230.32
FL	2426	2000	C852	CE2	2,053.62
FL	2426	2000	C852	CEA	3,468.01
FL	2426	2000	C852	523	9,602.95
FL	2426	2000	C852	CE1	13,319.18
FL	2426	2000	C852	CJ1	24,586.38
FL	2441	0	C004	523	2,600,567.46
FL	2441	0	C004	481	5,373,068.59
FL	2441	0	C004	CY7	-443,847.57
FL	2441	0	C004	CJ1	-118,391.21
FL	2441	0	C004	463	951,358.68
FL	2441	0	C004	780	101,957.86
FL	2441	0	C004	CP1	988,834.00
FL	2441	0	C004	CQ1	902,024.99
FL	2441	0	C004	CP2	158,658.44
FL	2441	0	C004	710	-18,657.44
FL	2441	0	C004	CA4	0.00
FL	2441	0	C004	CPA	140,194.16
FL	2441	0	C004	59E	26,730.79
FL	2441	0	C004	CPC	56,704.88
FL	2441	0	C004	CQQ	47,201.60
FL	2441	0	C004	CQL	46,001.23
FL	2441	0	C004	CPB	20,137.67
FL	2441	0	C004	CQF	33,980.09
FL	2441	0	C004	644	40,017.50
FL	2441	0	C004	CQH	11,483.68
FL	2441	0	C004	CP3	34,009.71
FL	2441	0	C004	464	2,412.50
FL	2441	0	C004	CQG	5,564.71

FL	2441	0	C004	CEC	55,468.27
FL	2441	0	C004	CEA	187,656.93
FL	2441	0	C004	CE3	44,976.04
FL	2441	0	C004	CQM	5,126.04
FL	2441	0	C004	CE1	790,908.08
FL	2441	0	C004	CEB	21,200.24
FL	2441	0	C004	CE2	124,006.98
FL	2441	0	C004	48J	727.80
FL	2441	0	C004	CQN	677.17
FL	2441	0	C004	CQK	472.52
FL	2441	0	C004	CQP	25.90
FL	2441	0	C004	899	0.00
FL	2441	0	C004	CQR	0.00
FL	2441	0	C004	CQS	0.00
FL	2441	0	C004	451	0.00
FL	2441	0	C004	48D	227.00
FL	2441	0	C004	768	345.55
FL	2441	0	C004	799	824.80
FL	2441	0	C004	79A	4,940.00
FL	2441	0	C004	48Q	5,629.44
FL	2441	0	C004	48P	6,450.80
FL	2441	0	C004	CQJ	6,856.72
FL	2441	0	C004	524	70,364.96
GA	2411	0	C001	CY7	-251,621.08
GA	2411	0	C001	481	2,829,153.58
GA	2411	0	C001	463	541,663.96
GA	2411	0	C001	523	1,616,594.53
GA	2411	0	C001	CP1	868,028.93
GA	2411	0	C001	710	-22,270.48
GA	2411	0	C001	CQ1	511,489.42
GA	2411	0	C001	CPA	127,542.36
GA	2411	0	C001	780	29,553.61
GA	2411	0	C001	CA4	2,967.17
GA	2411	0	C001	CE1	370,856.29
GA	2411	0	C001	CP2	50,689.59
GA	2411	0	C001	CPC	46,481.58
GA	2411	0	C001	CQL	39,460.24
GA	2411	0	C001	CJ1	263.30
GA	2411	0	C001	CQQ	46,596.60
GA	2411	0	C001	CE3	34,080.34
GA	2411	0	C001	CEA	73,465.61
GA	2411	0	C001	CPB	10,919.54
GA	2411	0	C001	CEC	28,901.13
GA	2411	0	C001	CE2	22,260.96

GA	2411	0	C001	CP3	32,323.30
GA	2411	0	C001	CQH	8,859.16
GA	2411	0	C001	CQF	13,365.35
GA	2411	0	C001	48J	55,790.52
GA	2411	0	C001	464	3,983.86
GA	2411	0	C001	CQM	3,941.50
GA	2411	0	C001	451	8,630.21
GA	2411	0	C001	644	60.96
GA	2411	0	C001	CEB	5,972.98
GA	2411	0	C001	CQG	992.59
GA	2411	0	C001	CQN	322.76
GA	2411	0	C001	CQK	167.19
GA	2411	0	C001	CQP	1.56
GA	2411	0	C001	768	25.77
GA	2411	0	C001	CQJ	7,074.41
GA	2411	0	C001	956	194.63
GA	2411	0	C001	524	70,983.52
GA	2411	0	C001	48L	786.50
GA	2411	0	C001	812	3,195.38
GA	2411	0	C001	CY1	6,178.94
GA	2411	0	C001	59E	21,457.53
GA	2421	1100	C248	CY1	-9,633,672.88
GA	2421	1100	C022	CY7	-451,438.32
GA	2421	1100	C022	CP1	7,521,279.98
GA	2421	1100	C022	CJ1	7,193,128.82
GA	2421	1100	C022	CQ1	6,639,211.36
GA	2421	1100	C022	463	4,155,041.65
GA	2421	1100	C022	CPA	1,113,698.04
GA	2421	1100	C248	CP1	4,505,733.27
GA	2421	1100	C022	CP2	412,104.02
GA	2421	1100	C022	481	1,447,929.60
GA	2421	1100	C022	780	73,785.50
GA	2421	1100	C022	CPC	411,484.75
GA	2421	1100	C022	CQL	330,608.03
GA	2421	1100	C022	CQQ	410,629.16
GA	2421	1100	C022	CA4	20,984.45
GA	2421	1100	C248	CQ1	2,783,375.51
GA	2421	1100	C022	CQH	212,352.36
GA	2421	1100	C022	CQF	335,566.56
GA	2421	1100	C022	710	-10,154.05
GA	2421	1100	C248	CPA	671,958.67
GA	2421	1100	C022	CPB	94,460.59
GA	2421	1100	C022	CP3	279,358.50
GA	2421	1100	C248	CP2	267,593.81

GA	2421	1100	C248	CPC	244,768.92
GA	2421	1100	C248	CQQ	241,142.98
GA	2421	1100	C022	CE3	393,191.02
GA	2421	1100	C248	CQL	207,602.21
GA	2421	1100	C022	CQM	34,724.20
GA	2421	1100	C248	463	3,055.95
GA	2421	1100	C022	451	7,539.24
GA	2421	1100	C022	CQG	24,383.24
GA	2421	1100	C248	CY7	-1,172.73
GA	2421	1100	C248	CP3	162,532.52
GA	2421	1100	C248	CPB	57,872.32
GA	2421	1100	C248	CQF	71,202.78
GA	2421	1100	C248	CQH	47,724.60
GA	2421	1100	C022	CE2	251,962.33
GA	2421	1100	C248	780	3,999.05
GA	2421	1100	C022	CEC	338,261.55
GA	2421	1100	C022	464	837.67
GA	2421	1100	C022	48J	91,170.10
GA	2421	1100	C022	644	79.78
GA	2421	1100	C248	CQM	20,589.32
GA	2421	1100	C022	523	131,592.65
GA	2421	1100	C022	CQN	2,819.77
GA	2421	1100	C248	CE1	3,920.69
GA	2421	1100	C022	CQK	1,481.11
GA	2421	1100	C248	481	21,992.43
GA	2421	1100	C248	CQG	5,685.59
GA	2421	1100	C022	CEB	73,704.71
GA	2421	1100	C248	464	0.00
GA	2421	1100	C248	CEA	755.35
GA	2421	1100	C248	CEC	291.00
GA	2421	1100	C248	CQN	1,741.38
GA	2421	1100	C248	CE3	296.63
GA	2421	1100	C248	CQK	830.08
GA	2421	1100	C248	CE2	193.94
GA	2421	1100	C248	451	0.00
GA	2421	1100	C248	CEB	63.01
GA	2421	1100	C022	899	0.00
GA	2421	1100	C022	CQP	29.50
GA	2421	1100	C022	CQR	0.06
GA	2421	1100	C248	CQP	23.33
GA	2421	1100	C322	CY1	0.00
GA	2421	1100	C022	CQS	0.05
GA	2421	1100	C248	644	0.09
GA	2421	1100	C248	CQS	0.28

GA	2421	1100	C248	CQR	0.38
GA	2421	1100	C248	523	11,679.44
GA	2421	1100	C248	812	11.07
GA	2421	1100	C322	CEB	29.18
GA	2421	1100	C022	CQJ	96,297.97
GA	2421	1100	C022	768	77.09
GA	2421	1100	C022	810	2,254.42
GA	2421	1100	C022	79A	100.00
GA	2421	1100	C248	CQJ	25,627.70
GA	2421	1100	C022	CEA	871,802.16
GA	2421	1100	C322	CEC	179.35
GA	2421	1100	C322	CE2	195.82
GA	2421	1100	C322	CE3	257.47
GA	2421	1100	C022	524	978,280.97
GA	2421	1100	C022	799	300.00
GA	2421	1100	C022	404	457.96
GA	2421	1100	C322	CEA	465.71
GA	2421	1100	C022	956	583.89
GA	2421	1100	C022	CE1	4,499,457.88
GA	2421	1100	C248	524	245,219.77
GA	2421	1100	C322	CE1	4,706.56
GA	2421	1100	C022	59E	5,073.02
GA	2421	1100	C322	481	47,733.14
GA	2421	1100	C022	48L	138,769.76
GA	2421	1100	C022	812	267,392.32
GA	2421	1100	C022	CY1	9,640,146.14
GA	2421	1200	C012	CY7	-276,849.02
GA	2421	1200	C012	710	-11,315.31
GA	2421	1200	C012	CP1	1,708,595.24
GA	2421	1200	C012	CQ1	955,722.01
GA	2421	1200	C012	CJ1	1,798,414.59
GA	2421	1200	C012	481	219,589.19
GA	2421	1200	C012	CPA	253,033.27
GA	2421	1200	C012	780	763.57
GA	2421	1200	C012	463	1,440,046.19
GA	2421	1200	C012	CP2	92,202.09
GA	2421	1200	C012	CPC	94,314.85
GA	2421	1200	C012	CQL	74,056.60
GA	2421	1200	C012	CQQ	93,577.34
GA	2421	1200	C012	CP3	64,090.87
GA	2421	1200	C012	CQF	85,061.59
GA	2421	1200	C012	CQH	53,898.80
GA	2421	1200	C012	CPB	21,350.02
GA	2421	1200	C012	CQM	7,860.30

GA	2421	1200	C012	CQG	6,546.06
GA	2421	1200	C012	CQK	326.56
GA	2421	1200	C012	CQN	638.95
GA	2421	1200	C012	CE1	1,683,815.35
GA	2421	1200	C012	CE2	101,155.61
GA	2421	1200	C012	CE3	153,410.90
GA	2421	1200	C012	CEA	330,234.45
GA	2421	1200	C012	CEB	27,043.05
GA	2421	1200	C012	CEC	129,203.81
GA	2421	1200	C012	CQP	4.15
GA	2421	1200	C012	899	0.06
GA	2421	1200	C012	644	13.35
GA	2421	1200	C012	523	291,399.95
GA	2421	1200	C012	CQJ	36,912.56
GA	2421	1200	C012	464	464.00
GA	2421	1200	C012	CJ4	1,155.30
GA	2421	1200	C012	524	382,489.49
GA	2421	1200	C012	CY1	15,292.91
GA	2421	1200	C012	812	19,091.25
GA	2421	2100	C822	CJ1	7,243,415.28
GA	2421	2100	C822	CP1	2,600,779.41
GA	2421	2100	C822	CQ1	1,881,075.88
GA	2421	2100	C822	CPA	389,013.51
GA	2421	2100	C822	463	649,499.28
GA	2421	2100	C822	481	776,228.08
GA	2421	2100	C822	CP2	160,450.13
GA	2421	2100	C822	CPC	140,418.82
GA	2421	2100	C822	CQH	190,487.05
GA	2421	2100	C822	CQQ	139,524.96
GA	2421	2100	C822	CE1	782,670.86
GA	2421	2100	C822	CQL	118,081.98
GA	2421	2100	C822	523	115,272.91
GA	2421	2100	C822	CQF	299,436.21
GA	2421	2100	C822	780	285,408.32
GA	2421	2100	C822	CP3	88,811.67
GA	2421	2100	C822	CPB	34,566.86
GA	2421	2100	C822	CA4	-21,083.20
GA	2421	2100	C822	CEA	151,014.88
GA	2421	2100	C822	CY7	-12,595.76
GA	2421	2100	C822	CEC	58,821.13
GA	2421	2100	C822	CE2	42,593.72
GA	2421	2100	C822	CQG	23,036.77
GA	2421	2100	C822	CQM	12,114.60
GA	2421	2100	C822	CE3	66,076.79

GA	2421	2100	C822	CEB	12,503.96
GA	2421	2100	C822	464	787.52
GA	2421	2100	C822	451	2,767.05
GA	2421	2100	C822	CQN	1,106.74
GA	2421	2100	C822	CQK	492.48
GA	2421	2100	C822	644	599.94
GA	2421	2100	C822	CD1	-51.55
GA	2421	2100	C822	CQP	11.24
GA	2421	2100	C822	CQR	0.10
GA	2421	2100	C822	CQS	0.13
GA	2421	2100	C822	48J	36,127.83
GA	2421	2100	C822	524	68,449.41
GA	2421	2100	C822	79A	699.47
GA	2421	2100	C822	768	31.42
GA	2421	2100	C822	956	194.63
GA	2421	2100	C822	CQJ	6,537.08
GA	2421	2100	C822	710	1,276.95
GA	2421	2100	C822	810	1,490.16
GA	2421	2100	C822	59E	1,778.11
GA	2421	2100	C822	CY1	5,349.16
GA	2421	2100	C822	244	7,150.00
GA	2421	2100	C822	812	24,000.45
GA	2421	2100	C822	48L	229,969.13
GA	2421	2200	C812	CY7	-77,940.95
GA	2421	2200	C812	CP1	390,741.89
GA	2421	2200	C812	CQ1	235,732.57
GA	2421	2200	C812	CPA	58,230.70
GA	2421	2200	C812	CJ1	271,651.21
GA	2421	2200	C812	CP2	22,047.02
GA	2421	2200	C812	CPC	21,607.85
GA	2421	2200	C812	CQQ	21,795.01
GA	2421	2200	C812	523	142,835.10
GA	2421	2200	C812	CQL	17,102.34
GA	2421	2200	C812	CQF	18,023.21
GA	2421	2200	C812	CQH	10,686.52
GA	2421	2200	C812	CP3	14,348.20
GA	2421	2200	C812	CPB	4,959.76
GA	2421	2200	C812	481	36,616.20
GA	2421	2200	C812	CE1	468,077.72
GA	2421	2200	C812	780	1,229.02
GA	2421	2200	C812	CQM	1,871.54
GA	2421	2200	C812	CEA	91,191.91
GA	2421	2200	C812	899	0.00
GA	2421	2200	C812	463	13,192.48

GA	2421	2200	C812	CE3	41,794.72
GA	2421	2200	C812	CE2	27,017.18
GA	2421	2200	C812	CEC	35,367.03
GA	2421	2200	C812	CQG	1,168.82
GA	2421	2200	C812	CEB	7,527.79
GA	2421	2200	C812	CQN	156.85
GA	2421	2200	C812	CQK	73.61
GA	2421	2200	C812	CQP	1.45
GA	2421	2200	C812	CQJ	915.04
GA	2421	2200	C812	812	4,127.02
GA	2421	2200	C812	524	13,149.64
GA	2421	2200	C812	CY1	20,168.16
GA	2422	1000	C005	710	-195,003.25
GA	2422	1000	C005	CJ1	2,125,126.66
GA	2422	1000	C005	CQ1	1,826,025.60
GA	2422	1000	C005	523	167,024.85
GA	2422	1000	C005	CP1	2,029,967.03
GA	2422	1000	C005	481	1,064,479.78
GA	2422	1000	C005	CY7	-25,057.33
GA	2422	1000	C005	780	24,404.07
GA	2422	1000	C005	CPA	299,817.83
GA	2422	1000	C005	CP2	106,271.00
GA	2422	1000	C005	899	0.00
GA	2422	1000	C005	463	366,620.05
GA	2422	1000	C005	CQF	100,918.71
GA	2422	1000	C005	CQH	62,347.22
GA	2422	1000	C005	CPC	112,301.61
GA	2422	1000	C005	CQL	85,515.45
GA	2422	1000	C005	CQQ	111,566.17
GA	2422	1000	C005	CPB	25,276.02
GA	2422	1000	C005	CP3	73,408.02
GA	2422	1000	C005	CA4	4,749.73
GA	2422	1000	C005	CQG	7,634.19
GA	2422	1000	C005	CQM	9,308.09
GA	2422	1000	C005	451	225.70
GA	2422	1000	C005	CQN	751.01
GA	2422	1000	C005	464	19.67
GA	2422	1000	C005	CE1	427,987.06
GA	2422	1000	C005	CEC	32,107.26
GA	2422	1000	C005	CEA	82,286.71
GA	2422	1000	C005	CQK	423.61
GA	2422	1000	C005	CE2	22,636.75
GA	2422	1000	C005	CEB	7,079.44
GA	2422	1000	C005	CE3	36,357.07

GA	2422	1000	C005	644	1.94
GA	2422	1000	C005	CQP	9.05
GA	2422	1000	C035	CP1	0.00
GA	2422	1000	C005	CQR	0.01
GA	2422	1000	C005	CQS	0.01
GA	2422	1000	C035	CEB	2.36
GA	2422	1000	C005	810	6.98
GA	2422	1000	C035	CEC	10.50
GA	2422	1000	C035	CE2	12.25
GA	2422	1000	C035	CE3	19.45
GA	2422	1000	C035	CEA	35.29
GA	2422	1000	C005	CQJ	21,237.22
GA	2422	1000	C005	48D	90.94
GA	2422	1000	C005	471	110.78
GA	2422	1000	C035	CE1	136.28
GA	2422	1000	C005	956	194.63
GA	2422	1000	C005	59H	250.00
GA	2422	1000	C005	48J	449.18
GA	2422	1000	C005	524	221,487.68
GA	2422	1000	C005	842	691.13
GA	2422	1000	C005	59E	1,776.57
GA	2422	1000	C005	768	5,347.26
GA	2422	1000	C005	CY1	30,584.78
GA	2422	1000	C005	48L	33,809.79
GA	2422	1000	C005	812	66,730.40
GA	2422	2000	C085	CJ1	6,834,695.84
GA	2422	2000	C085	CY7	-202,016.95
GA	2422	2000	C085	CP1	1,818,473.98
GA	2422	2000	C085	CQ1	1,042,461.55
GA	2422	2000	C085	481	695,488.27
GA	2422	2000	C085	780	235,381.43
GA	2422	2000	C085	463	553,447.93
GA	2422	2000	C085	CQF	264,087.71
GA	2422	2000	C085	710	-27,402.02
GA	2422	2000	C085	CQH	165,385.50
GA	2422	2000	C085	CPA	271,571.31
GA	2422	2000	C085	CP2	96,238.36
GA	2422	2000	C085	CPC	100,509.88
GA	2422	2000	C085	CY1	37,273.93
GA	2422	2000	C085	CQL	80,794.28
GA	2422	2000	C085	523	125,067.92
GA	2422	2000	C085	CA4	-6,213.10
GA	2422	2000	C085	CQQ	99,363.02
GA	2422	2000	C085	451	388.21

GA	2422	2000	C085	CQG	21,963.41
GA	2422	2000	C085	CPB	23,014.67
GA	2422	2000	C085	CP3	69,429.82
GA	2422	2000	C085	CE1	722,112.37
GA	2422	2000	C085	CEA	138,457.37
GA	2422	2000	C085	CEC	53,772.07
GA	2422	2000	C085	CE2	39,729.58
GA	2422	2000	C085	CE3	61,980.16
GA	2422	2000	C085	CQM	8,445.33
GA	2422	2000	C085	899	0.00
GA	2422	2000	C085	CEB	12,075.31
GA	2422	2000	C085	464	44.03
GA	2422	2000	C085	644	11.65
GA	2422	2000	C085	CQN	689.68
GA	2422	2000	C085	48J	-50.00
GA	2422	2000	C085	CQK	348.55
GA	2422	2000	C085	524	164,890.88
GA	2422	2000	C085	CQJ	15,488.90
GA	2422	2000	C085	CQP	8.84
GA	2422	2000	C085	CQR	0.02
GA	2422	2000	C085	CQS	0.04
GA	2422	2000	C085	768	2.67
GA	2422	2000	C085	956	778.52
GA	2422	2000	C085	810	905.52
GA	2422	2000	C085	59E	3,536.07
GA	2422	2000	C085	48L	7,173.90
GA	2422	2000	C085	812	77,934.46
GA	2423	1000	C548	CY1	-17,294,932.52
GA	2423	1000	C045	CY7	-597,371.17
GA	2423	1000	C045	481	39,269,434.12
GA	2423	1000	C045	CP1	8,342,490.11
GA	2423	1000	C045	710	-204,401.61
GA	2423	1000	C045	CJ1	17,239,339.03
GA	2423	1000	C045	CQ1	9,807,286.81
GA	2423	1000	C045	463	9,435,477.29
GA	2423	1000	C045	523	4,041,898.20
GA	2423	1000	C445	CY7	-63,619.45
GA	2423	1000	C045	780	149,271.11
GA	2423	1000	C045	CPA	1,239,794.92
GA	2423	1000	C445	463	0.00
GA	2423	1000	C045	CP2	448,854.39
GA	2423	1000	C548	CP1	9,101,574.36
GA	2423	1000	C548	CQ1	2,496,747.42
GA	2423	1000	C045	CPC	459,539.20

GA	2423	1000	C045	CQL	367,341.80
GA	2423	1000	C045	CA4	11,648.46
GA	2423	1000	C045	CQH	417,236.93
GA	2423	1000	C045	CQQ	457,195.08
GA	2423	1000	C045	768	6,785.60
GA	2423	1000	C445	CE1	87,341.75
GA	2423	1000	C045	451	1,567,317.13
GA	2423	1000	C045	CE1	7,340,739.05
GA	2423	1000	C045	CQF	655,895.63
GA	2423	1000	C045	CPB	104,604.09
GA	2423	1000	C548	CPA	1,832,272.28
GA	2423	1000	C045	CE3	631,821.12
GA	2423	1000	C548	CP2	672,934.45
GA	2423	1000	C045	CP3	311,716.10
GA	2423	1000	C045	899	42.99
GA	2423	1000	C045	48J	160,873.04
GA	2423	1000	C548	CPC	681,812.04
GA	2423	1000	C445	CEA	7,709.43
GA	2423	1000	C548	CQL	539,660.06
GA	2423	1000	C045	464	342,381.77
GA	2423	1000	C548	CQQ	672,685.28
GA	2423	1000	C045	CE2	405,313.81
GA	2423	1000	C045	CQM	38,600.54
GA	2423	1000	C045	CQG	48,641.05
GA	2423	1000	C045	644	264,795.47
GA	2423	1000	C445	CE3	3,627.02
GA	2423	1000	C445	CP1	12.20
GA	2423	1000	C045	CEA	1,414,882.97
GA	2423	1000	C445	CE2	2,575.20
GA	2423	1000	C445	CEC	3,113.82
GA	2423	1000	C548	CY7	-623.85
GA	2423	1000	C548	CQF	66,014.22
GA	2423	1000	C045	CEC	546,839.65
GA	2423	1000	C445	481	1,381,152.47
GA	2423	1000	C548	CQH	43,352.96
GA	2423	1000	C548	CP3	459,482.06
GA	2423	1000	C548	CPB	154,932.87
GA	2423	1000	C548	780	686.51
GA	2423	1000	C445	CEB	575.73
GA	2423	1000	C045	CEB	120,819.90
GA	2423	1000	C445	CPA	2.23
GA	2423	1000	C548	CQM	56,754.13
GA	2423	1000	C445	CP2	0.73
GA	2423	1000	C548	463	1,487.80

GA	2423	1000	C045	CQN	3,106.11
GA	2423	1000	C445	451	0.00
GA	2423	1000	C445	780	1,030.06
GA	2423	1000	C445	CPC	0.70
GA	2423	1000	C045	CQK	1,649.67
GA	2423	1000	C445	CQL	0.95
GA	2423	1000	C548	CQG	5,316.27
GA	2423	1000	C445	CQQ	0.70
GA	2423	1000	C445	CP3	0.30
GA	2423	1000	C445	CPB	0.18
GA	2423	1000	C548	CQN	4,645.18
GA	2423	1000	C445	464	0.00
GA	2423	1000	C548	CQK	2,322.08
GA	2423	1000	C445	CQM	0.06
GA	2423	1000	C045	CQP	29.25
GA	2423	1000	C045	CQR	0.00
GA	2423	1000	C445	CQN	0.00
GA	2423	1000	C445	CQK	0.00
GA	2423	1000	C045	CQS	0.00
GA	2423	1000	C445	CY1	0.00
GA	2423	1000	C548	CQS	1.53
GA	2423	1000	C548	CQR	1.55
GA	2423	1000	C548	812	7.95
GA	2423	1000	C045	79A	3,721.55
GA	2423	1000	C548	CEB	22.92
GA	2423	1000	C445	CQJ	28.78
GA	2423	1000	C045	584	29.05
GA	2423	1000	C548	CE2	40.41
GA	2423	1000	C548	CQP	68.66
GA	2423	1000	C548	CA4	81.73
GA	2423	1000	C548	CEC	137.32
GA	2423	1000	C548	CE3	202.05
GA	2423	1000	C045	810	20,608.90
GA	2423	1000	C548	CEA	310.66
GA	2423	1000	C445	524	327.78
GA	2423	1000	C045	674	328.78
GA	2423	1000	C045	CQJ	192,569.62
GA	2423	1000	C045	693	546.12
GA	2423	1000	C045	799	550.00
GA	2423	1000	C045	471	630.36
GA	2423	1000	C045	232	742.40
GA	2423	1000	C045	59H	1,050.00
GA	2423	1000	C548	48Q	1,190.00
GA	2423	1000	C548	CE1	1,313.91

GA	2423	1000	C045	61E	1,500.00
GA	2423	1000	C045	61J	1,818.73
GA	2423	1000	C548	CJ6	2,237.15
GA	2423	1000	C045	524	2,024,024.76
GA	2423	1000	C548	523	2,583.67
GA	2423	1000	C045	48P	5,235.15
GA	2423	1000	C045	59E	9,513.51
GA	2423	1000	C045	244	13,996.00
GA	2423	1000	C045	661	15,604.81
GA	2423	1000	C548	CQJ	22,968.95
GA	2423	1000	C445	48L	121,235.33
GA	2423	1000	C045	48L	183,999.19
GA	2423	1000	C045	812	218,827.09
GA	2423	1000	C548	524	245,962.87
GA	2423	1000	C445	523	260,803.18
GA	2423	1000	C548	481	330,367.74
GA	2423	1000	C045	48Q	1,173,745.83
GA	2423	1000	C045	CY1	17,457,057.60
GA	2423	2000	C845	481	29,365,286.08
GA	2423	2000	C845	CJ1	9,003,550.49
GA	2423	2000	C845	CP1	3,434,275.78
GA	2423	2000	C845	CQ1	2,280,120.10
GA	2423	2000	C845	463	4,129,542.24
GA	2423	2000	C845	CPA	511,599.77
GA	2423	2000	C845	CY7	-171,253.53
GA	2423	2000	C845	CE1	1,462,204.47
GA	2423	2000	C845	CP2	204,898.40
GA	2423	2000	C845	780	1,128,204.43
GA	2423	2000	C845	CQF	386,822.14
GA	2423	2000	C845	CQH	259,570.49
GA	2423	2000	C845	CPC	185,301.25
GA	2423	2000	C845	523	1,336,362.94
GA	2423	2000	C845	CQL	159,247.81
GA	2423	2000	C845	CQQ	182,130.57
GA	2423	2000	C845	CA4	-10,217.99
GA	2423	2000	C845	CP3	123,144.33
GA	2423	2000	C845	CEA	277,126.79
GA	2423	2000	C845	CPB	44,297.09
GA	2423	2000	C845	CEC	108,114.90
GA	2423	2000	C845	CE2	76,304.57
GA	2423	2000	C845	CE3	119,139.34
GA	2423	2000	C845	710	-12,955.41
GA	2423	2000	C845	CQG	32,921.98
GA	2423	2000	C845	CQM	15,591.24

GA	2423	2000	C845	CEB	23,681.53
GA	2423	2000	C845	899	-1,063.24
GA	2423	2000	C845	644	25,671.81
GA	2423	2000	C845	451	106,009.66
GA	2423	2000	C845	464	8,118.72
GA	2423	2000	C845	CQN	1,333.53
GA	2423	2000	C845	CQK	645.94
GA	2423	2000	C845	CQP	15.36
GA	2423	2000	C845	CQR	0.09
GA	2423	2000	C845	CQS	0.10
GA	2423	2000	C845	524	355,320.33
GA	2423	2000	C845	79A	3.07
GA	2423	2000	C845	768	225.00
GA	2423	2000	C845	810	33,000.92
GA	2423	2000	C845	48J	99,389.99
GA	2423	2000	C845	232	239.55
GA	2423	2000	C845	799	250.00
GA	2423	2000	C845	956	583.89
GA	2423	2000	C845	658	1,031.10
GA	2423	2000	C845	CJ6	2,658.01
GA	2423	2000	C845	CQJ	33,465.91
GA	2423	2000	C845	761	3,405.00
GA	2423	2000	C845	59E	3,572.73
GA	2423	2000	C845	CY1	4,507.69
GA	2423	2000	C845	812	36,521.85
GA	2423	2000	C845	48L	508,819.66
GA	2424	2000	C086	481	1,277.81
GA	2424	2000	C086	780	52.21
GA	2426	1000	C052	CJ1	173,664.10
GA	2426	1000	C052	CY7	-20,284.17
GA	2426	1000	C052	CP1	1,332,624.77
GA	2426	1000	C052	CQ1	201,303.43
GA	2426	1000	C052	CPA	66,968.16
GA	2426	1000	C052	780	2,458.57
GA	2426	1000	C052	CP2	21,662.40
GA	2426	1000	C052	CPC	26,059.07
GA	2426	1000	C052	CQF	13,386.09
GA	2426	1000	C052	CQL	17,410.42
GA	2426	1000	C052	481	20,699.65
GA	2426	1000	C052	CQQ	26,864.90
GA	2426	1000	C052	CQH	7,796.84
GA	2426	1000	C052	CPB	5,511.39
GA	2426	1000	C052	CP3	18,294.23
GA	2426	1000	C052	CQG	822.78

GA	2426	1000	C052	CQM	2,282.53
GA	2426	1000	C052	CQN	179.89
GA	2426	1000	C052	CQK	90.58
GA	2426	1000	C052	CQP	2.21
GA	2426	1000	C052	CEB	932.25
GA	2426	1000	C052	CQJ	942.70
GA	2426	1000	C052	812	1,403.90
GA	2426	1000	C052	463	2,644.19
GA	2426	1000	C052	CY1	2,922.11
GA	2426	1000	C052	CE2	3,741.70
GA	2426	1000	C052	CEC	4,563.78
GA	2426	1000	C052	CE3	5,431.96
GA	2426	1000	C052	524	11,209.13
GA	2426	1000	C052	CEA	11,543.93
GA	2426	1000	C052	CE1	60,205.64
GA	2426	1000	C052	523	75,604.36
GA	2426	2000	C852	CJ1	52,770.25
GA	2426	2000	C852	CP1	136,478.93
GA	2426	2000	C852	CQ1	68,228.23
GA	2426	2000	C852	CPA	20,238.26
GA	2426	2000	C852	CP2	7,296.25
GA	2426	2000	C852	780	904.54
GA	2426	2000	C852	CQQ	7,707.74
GA	2426	2000	C852	CPC	7,569.05
GA	2426	2000	C852	CQH	2,439.16
GA	2426	2000	C852	CQL	5,875.87
GA	2426	2000	C852	CQF	3,862.79
GA	2426	2000	C852	CPB	1,696.24
GA	2426	2000	C852	CP3	5,138.79
GA	2426	2000	C852	CQM	650.45
GA	2426	2000	C852	CQG	292.10
GA	2426	2000	C852	CQN	53.46
GA	2426	2000	C852	CQK	24.37
GA	2426	2000	C852	CQP	0.57
GA	2426	2000	C852	812	262.31
GA	2426	2000	C852	481	16,963.54
GA	2426	2000	C852	CEB	902.75
GA	2426	2000	C852	463	2,000.53
GA	2426	2000	C852	CE2	3,007.81
GA	2426	2000	C852	CEC	4,213.91
GA	2426	2000	C852	CY1	4,904.61
GA	2426	2000	C852	CE3	4,954.71
GA	2426	2000	C852	CEA	10,838.19
GA	2426	2000	C852	CE1	54,550.47

GA	2426	2000	C852	523	93,403.89
GA	2441	0	C004	481	12,491,317.32
GA	2441	0	C004	CY7	-81,884.43
GA	2441	0	C004	523	3,869,509.05
GA	2441	0	C004	CJ1	-47,700.65
GA	2441	0	C004	463	1,021,173.11
GA	2441	0	C004	524	54,188.19
GA	2441	0	C004	780	108,698.97
GA	2441	0	C004	710	-13,495.52
GA	2441	0	C004	CP1	274,337.62
GA	2441	0	C004	CQ1	165,484.97
GA	2441	0	C004	CQJ	5,116.29
GA	2441	0	C004	CP2	15,151.77
GA	2441	0	C004	CA4	3,902.38
GA	2441	0	C004	CPA	40,819.33
GA	2441	0	C004	CE1	325,522.68
GA	2441	0	C004	CPC	15,132.92
GA	2441	0	C004	CY1	40,301.11
GA	2441	0	C004	CQQ	15,082.60
GA	2441	0	C004	CQL	12,050.50
GA	2441	0	C004	CE2	17,595.41
GA	2441	0	C004	CEC	25,014.82
GA	2441	0	C004	CEA	63,541.76
GA	2441	0	C004	CPB	3,452.09
GA	2441	0	C004	CP3	10,181.21
GA	2441	0	C004	CQF	4,531.71
GA	2441	0	C004	451	3,926.50
GA	2441	0	C004	CE3	28,691.25
GA	2441	0	C004	CQH	2,951.07
GA	2441	0	C004	464	1,319.11
GA	2441	0	C004	CQM	1,287.19
GA	2441	0	C004	CEB	5,430.83
GA	2441	0	C004	CQG	333.75
GA	2441	0	C004	644	11,073.80
GA	2441	0	C004	899	0.00
GA	2441	0	C004	CQN	103.02
GA	2441	0	C004	CQK	56.93
GA	2441	0	C004	48J	19,246.30
GA	2441	0	C004	CQP	0.71
GA	2441	0	C004	768	48.02
GA	2441	0	C004	48D	22.66
GA	2441	0	C004	79A	250.00
GA	2441	0	C004	812	75,785.72
KY	2411	0	C001	CY7	-516,640.61

KY	2411	0	C001	710	-38,522.96
KY	2411	0	C001	481	1,822,665.69
KY	2411	0	C001	48J	157,819.34
KY	2411	0	C001	523	1,123,311.05
KY	2411	0	C001	CA4	0.00
KY	2411	0	C001	CY1	-5,745.33
KY	2411	0	C001	CP1	280,160.17
KY	2411	0	C001	463	462,600.31
KY	2411	0	C001	CQ1	134,755.68
KY	2411	0	C001	CE1	243,164.29
KY	2411	0	C001	CPA	29,942.32
KY	2411	0	C001	CP2	18,561.88
KY	2411	0	C001	CEC	15,936.20
KY	2411	0	C001	CQQ	19,213.97
KY	2411	0	C001	451	1,415.00
KY	2411	0	C001	CEA	49,870.63
KY	2411	0	C001	CPC	11,124.08
KY	2411	0	C001	CP3	11,313.57
KY	2411	0	C001	CQL	9,385.68
KY	2411	0	C001	CE2	16,886.69
KY	2411	0	C001	CPB	2,606.51
KY	2411	0	C001	CEB	4,996.94
KY	2411	0	C001	CQH	2,259.68
KY	2411	0	C001	CQM	1,871.33
KY	2411	0	C001	CQF	3,547.41
KY	2411	0	C001	CE3	18,450.54
KY	2411	0	C001	CQG	636.58
KY	2411	0	C001	CQN	148.60
KY	2411	0	C001	79A	327.19
KY	2411	0	C001	CQR	0.00
KY	2411	0	C001	CQS	0.03
KY	2411	0	C001	CQK	14.15
KY	2411	0	C001	CQJ	955.45
KY	2411	0	C001	524	15,223.97
KY	2411	0	C001	768	106.70
KY	2411	0	C001	CJ1	727.73
KY	2411	0	C001	780	20,938.44
KY	2411	0	C001	48Q	1,630.57
KY	2411	0	C001	812	1,879.50
KY	2411	0	C001	48L	3,469.42
KY	2421	1100	C248	CY1	-2,993,485.42
KY	2421	1100	C022	CY7	-375,497.52
KY	2421	1100	C022	CJ1	2,646,242.88
KY	2421	1100	C022	463	824,928.53

KY	2421	1100	C022	CP1	2,614,846.48
KY	2421	1100	C022	CQ1	1,910,278.41
KY	2421	1100	C022	780	32,257.22
KY	2421	1100	C022	710	-17,238.83
KY	2421	1100	C022	481	805,019.41
KY	2421	1100	C022	CA4	0.00
KY	2421	1100	C248	CY7	-15,633.54
KY	2421	1100	C022	CP2	186,108.07
KY	2421	1100	C022	CQH	68,288.69
KY	2421	1100	C022	CPA	281,122.06
KY	2421	1100	C022	CQF	106,709.48
KY	2421	1100	C022	CQQ	179,620.31
KY	2421	1100	C248	CP1	1,597,625.01
KY	2421	1100	C022	CP3	103,631.74
KY	2421	1100	C022	CE1	987,676.06
KY	2421	1100	C022	CQL	86,077.38
KY	2421	1100	C022	CPB	24,760.86
KY	2421	1100	C022	CPC	104,200.00
KY	2421	1100	C022	CQG	19,334.60
KY	2421	1100	C248	780	355.03
KY	2421	1100	C022	CEA	198,894.01
KY	2421	1100	C022	CEC	62,880.58
KY	2421	1100	C022	CQM	17,461.75
KY	2421	1100	C022	CE3	78,358.92
KY	2421	1100	C022	CE2	69,398.65
KY	2421	1100	C022	451	500.00
KY	2421	1100	C248	710	-54.80
KY	2421	1100	C022	CQN	1,441.91
KY	2421	1100	C022	CEB	19,750.21
KY	2421	1100	C248	CQ1	755,332.77
KY	2421	1100	C022	CQJ	36,206.48
KY	2421	1100	C248	CE1	31,313.66
KY	2421	1100	C022	CQR	0.03
KY	2421	1100	C248	CP2	107,475.32
KY	2421	1100	C248	CPA	170,566.79
KY	2421	1100	C248	CQL	53,911.49
KY	2421	1100	C248	CP3	64,517.61
KY	2421	1100	C248	CQQ	109,569.99
KY	2421	1100	C248	CPC	63,102.54
KY	2421	1100	C248	CEA	6,193.13
KY	2421	1100	C022	79A	228.50
KY	2421	1100	C022	CQS	0.03
KY	2421	1100	C248	CEC	1,864.74
KY	2421	1100	C248	CQH	12,848.12

KY	2421	1100	C248	CQF	19,912.43
KY	2421	1100	C248	CPB	14,803.51
KY	2421	1100	C248	CE2	2,092.08
KY	2421	1100	C022	CQK	153.04
KY	2421	1100	C022	CQP	1.18
KY	2421	1100	C248	CQM	10,506.37
KY	2421	1100	C248	CEB	565.90
KY	2421	1100	C248	CE3	2,215.88
KY	2421	1100	C248	463	9,835.97
KY	2421	1100	C248	CQG	3,522.17
KY	2421	1100	C248	524	11,524.40
KY	2421	1100	C248	CQJ	1,139.83
KY	2421	1100	C248	CQK	84.08
KY	2421	1100	C248	CQR	0.07
KY	2421	1100	C248	CQS	0.07
KY	2421	1100	C248	CQN	839.54
KY	2421	1100	C248	CQP	1.31
KY	2421	1100	C248	812	45.00
KY	2421	1100	C022	59H	254.82
KY	2421	1100	C022	812	435.00
KY	2421	1100	C022	CJ6	525.28
KY	2421	1100	C248	48L	592.65
KY	2421	1100	C022	523	40,163.08
KY	2421	1100	C022	524	462,083.03
KY	2421	1100	C248	48J	1,676.25
KY	2421	1100	C022	48J	43,402.91
KY	2421	1100	C022	48L	10,938.69
KY	2421	1100	C248	481	34,669.01
KY	2421	1100	C022	CY1	2,992,980.56
KY	2421	1200	C012	CY7	-64,161.68
KY	2421	1200	C012	CP1	395,638.59
KY	2421	1200	C012	CQ1	187,746.44
KY	2421	1200	C012	481	65,283.86
KY	2421	1200	C012	CJ1	294,593.32
KY	2421	1200	C012	710	-312.76
KY	2421	1200	C012	CP2	29,171.45
KY	2421	1200	C012	CQQ	26,783.90
KY	2421	1200	C012	CQL	13,320.56
KY	2421	1200	C012	CPA	41,993.29
KY	2421	1200	C012	CP3	15,804.03
KY	2421	1200	C012	CPC	15,494.31
KY	2421	1200	C012	780	426.62
KY	2421	1200	C012	CPB	3,623.91
KY	2421	1200	C012	CQF	13,857.79

KY	2421	1200	C012	CQH	8,778.31
KY	2421	1200	C012	CQM	2,519.32
KY	2421	1200	C012	463	50,811.00
KY	2421	1200	C012	CQG	2,282.37
KY	2421	1200	C012	CQN	198.39
KY	2421	1200	C012	CE1	272,912.90
KY	2421	1200	C012	CE2	18,717.32
KY	2421	1200	C012	CE3	19,862.65
KY	2421	1200	C012	CEA	54,781.99
KY	2421	1200	C012	CEB	5,274.48
KY	2421	1200	C012	CEC	17,168.73
KY	2421	1200	C012	CQK	20.16
KY	2421	1200	C012	CQP	0.06
KY	2421	1200	C012	812	15.00
KY	2421	1200	C012	48Q	33.62
KY	2421	1200	C012	79A	37.50
KY	2421	1200	C012	48L	1,204.68
KY	2421	1200	C012	CQJ	1,890.36
KY	2421	1200	C012	524	7,423.40
KY	2421	1200	C012	CJ6	7,690.57
KY	2421	1200	C012	523	97,916.43
KY	2421	2100	C822	CJ1	1,326,883.49
KY	2421	2100	C822	CP1	794,768.79
KY	2421	2100	C822	CY7	-95,401.30
KY	2421	2100	C822	CQ1	391,032.01
KY	2421	2100	C822	481	290,313.96
KY	2421	2100	C822	CPA	85,446.00
KY	2421	2100	C822	CP2	56,807.41
KY	2421	2100	C822	CQH	31,619.08
KY	2421	2100	C822	CQF	49,207.78
KY	2421	2100	C822	CQQ	54,309.55
KY	2421	2100	C822	463	199,880.70
KY	2421	2100	C822	710	-6,367.57
KY	2421	2100	C822	CPC	31,300.78
KY	2421	2100	C822	CP3	31,467.55
KY	2421	2100	C822	780	65,683.28
KY	2421	2100	C822	CQL	26,822.97
KY	2421	2100	C822	CPB	7,433.85
KY	2421	2100	C822	451	4,200.00
KY	2421	2100	C822	48J	24,978.41
KY	2421	2100	C822	CQG	9,291.39
KY	2421	2100	C822	CEC	16,187.67
KY	2421	2100	C822	CQM	5,051.00
KY	2421	2100	C822	CEA	52,735.60

KY	2421	2100	C822	CE1	279,442.43
KY	2421	2100	C822	CE2	16,654.35
KY	2421	2100	C822	CEB	5,193.47
KY	2421	2100	C822	CQN	408.39
KY	2421	2100	C822	CE3	19,980.21
KY	2421	2100	C822	CQP	0.47
KY	2421	2100	C822	CQR	0.00
KY	2421	2100	C822	79A	2,097.42
KY	2421	2100	C822	CQS	0.03
KY	2421	2100	C822	CQK	35.58
KY	2421	2100	C822	768	11.91
KY	2421	2100	C822	693	65.72
KY	2421	2100	C822	48Q	100.86
KY	2421	2100	C822	812	390.00
KY	2421	2100	C822	644	974.00
KY	2421	2100	C822	CQJ	10,263.31
KY	2421	2100	C822	523	32,815.96
KY	2421	2100	C822	48L	8,287.21
KY	2421	2100	C822	524	174,074.73
KY	2421	2200	C812	CP1	52,611.69
KY	2421	2200	C812	523	17,502.59
KY	2421	2200	C812	CQ1	24,414.88
KY	2421	2200	C812	CY7	-1,592.65
KY	2421	2200	C812	CJ1	32,484.19
KY	2421	2200	C812	CPA	5,545.69
KY	2421	2200	C812	CP2	4,319.08
KY	2421	2200	C812	780	474.64
KY	2421	2200	C812	CQQ	3,503.75
KY	2421	2200	C812	CPC	2,057.71
KY	2421	2200	C812	CP3	2,043.73
KY	2421	2200	C812	CE1	1,434.29
KY	2421	2200	C812	CQL	1,766.95
KY	2421	2200	C812	CQF	1,748.82
KY	2421	2200	C812	CQH	1,162.28
KY	2421	2200	C812	CPB	484.40
KY	2421	2200	C812	CQM	343.83
KY	2421	2200	C812	CEA	344.78
KY	2421	2200	C812	CEC	117.43
KY	2421	2200	C812	CQG	239.45
KY	2421	2200	C812	CE3	118.43
KY	2421	2200	C812	CE2	131.54
KY	2421	2200	C812	CEB	29.43
KY	2421	2200	C812	CQN	28.38
KY	2421	2200	C812	CQR	0.01

KY	2421	2200	C812	CQP	0.03
KY	2421	2200	C812	CQK	3.13
KY	2421	2200	C812	79A	37.50
KY	2421	2200	C812	59E	189.00
KY	2421	2200	C812	463	1,990.63
KY	2421	2200	C812	481	5,524.70
KY	2421	2200	C812	524	9,596.93
KY	2422	1000	C005	CY7	-105,915.57
KY	2422	1000	C005	CJ1	463,277.81
KY	2422	1000	C005	CP1	335,481.55
KY	2422	1000	C005	CQ1	263,438.11
KY	2422	1000	C005	710	-9,899.80
KY	2422	1000	C005	780	6,534.37
KY	2422	1000	C005	CP2	24,882.35
KY	2422	1000	C005	CPA	36,160.49
KY	2422	1000	C005	481	141,761.61
KY	2422	1000	C005	CA4	0.00
KY	2422	1000	C005	CQH	13,095.48
KY	2422	1000	C005	CQF	19,876.41
KY	2422	1000	C005	CQQ	22,594.53
KY	2422	1000	C005	463	95,628.77
KY	2422	1000	C005	CP3	12,810.91
KY	2422	1000	C005	CPC	13,162.87
KY	2422	1000	C005	CQL	11,210.82
KY	2422	1000	C005	CPB	3,164.71
KY	2422	1000	C005	CQG	2,874.68
KY	2422	1000	C005	CQM	2,032.19
KY	2422	1000	C005	CY1	-109.24
KY	2422	1000	C005	79A	540.00
KY	2422	1000	C005	CQN	169.84
KY	2422	1000	C005	451	3,750.00
KY	2422	1000	C005	CEB	443.03
KY	2422	1000	C005	CEC	1,508.07
KY	2422	1000	C005	CQK	14.14
KY	2422	1000	C005	CQR	0.00
KY	2422	1000	C005	CQS	0.00
KY	2422	1000	C005	523	188,746.24
KY	2422	1000	C035	CQK	0.10
KY	2422	1000	C005	CQP	0.18
KY	2422	1000	C035	CQM	1.28
KY	2422	1000	C035	CPB	2.07
KY	2422	1000	C035	CP3	3.65
KY	2422	1000	C035	CQL	5.94
KY	2422	1000	C035	CP2	7.56

KY	2422	1000	C035	CPC	10.02
KY	2422	1000	C035	CQQ	15.56
KY	2422	1000	C035	CPA	24.41
KY	2422	1000	C005	CE2	1,461.20
KY	2422	1000	C005	CQJ	403.70
KY	2422	1000	C005	CE3	1,748.65
KY	2422	1000	C005	48Q	50.43
KY	2422	1000	C005	693	56.00
KY	2422	1000	C005	CEA	4,724.67
KY	2422	1000	C005	48L	64.35
KY	2422	1000	C005	CE1	22,906.33
KY	2422	1000	C035	CP1	243.52
KY	2422	1000	C005	524	5,253.87
KY	2422	2000	C085	CY7	-45,624.26
KY	2422	2000	C085	463	100,158.19
KY	2422	2000	C085	780	20,365.50
KY	2422	2000	C085	710	-3,392.53
KY	2422	2000	C085	523	50,086.22
KY	2422	2000	C085	CP2	29,201.87
KY	2422	2000	C085	CQH	16,190.98
KY	2422	2000	C085	481	125,034.69
KY	2422	2000	C085	79A	934.73
KY	2422	2000	C085	CQG	5,011.78
KY	2422	2000	C085	451	2,000.00
KY	2422	2000	C085	CQR	0.00
KY	2422	2000	C085	CQS	0.05
KY	2422	2000	C085	CQP	0.42
KY	2422	2000	C085	CQK	21.69
KY	2422	2000	C085	CEB	339.23
KY	2422	2000	C085	CEC	1,108.26
KY	2422	2000	C085	CQN	207.88
KY	2422	2000	C085	CE3	1,187.56
KY	2422	2000	C085	CQJ	55.81
KY	2422	2000	C085	CE2	1,184.31
KY	2422	2000	C085	693	51.95
KY	2422	2000	C085	CEA	3,322.40
KY	2422	2000	C085	CPB	3,748.64
KY	2422	2000	C085	CQF	25,663.00
KY	2422	2000	C085	CE1	14,833.72
KY	2422	2000	C085	CQM	2,766.82
KY	2422	2000	C085	48L	529.65
KY	2422	2000	C085	CQL	14,549.99
KY	2422	2000	C085	CPC	16,311.84
KY	2422	2000	C085	CP3	17,036.29

KY	2422	2000	C085	524	12,526.35
KY	2422	2000	C085	CQQ	28,648.32
KY	2422	2000	C085	CPA	44,050.23
KY	2422	2000	C085	CJ1	692,007.11
KY	2422	2000	C085	CQ1	181,517.72
KY	2422	2000	C085	CP1	421,365.48
KY	2423	1000	C548	CY1	-3,817,831.11
KY	2423	1000	C045	CY7	-912,063.55
KY	2423	1000	C045	710	-35,396.61
KY	2423	1000	C045	48J	19,121.48
KY	2423	1000	C548	CY7	-10,676.75
KY	2423	1000	C045	CP1	1,634,091.37
KY	2423	1000	C045	CQ1	1,443,868.44
KY	2423	1000	C045	CA4	0.00
KY	2423	1000	C045	CJ1	3,562,479.74
KY	2423	1000	C548	CP1	2,096,931.14
KY	2423	1000	C045	463	1,754,524.34
KY	2423	1000	C045	CP2	107,192.85
KY	2423	1000	C045	524	570,715.03
KY	2423	1000	C045	CPA	173,779.45
KY	2423	1000	C045	CQJ	52,328.02
KY	2423	1000	C045	CQQ	111,976.59
KY	2423	1000	C045	CQL	55,031.24
KY	2423	1000	C045	CP3	65,471.95
KY	2423	1000	C045	CPC	64,557.23
KY	2423	1000	C045	CPB	15,065.18
KY	2423	1000	C045	CQF	120,130.71
KY	2423	1000	C045	451	326,652.50
KY	2423	1000	C045	CQH	72,670.35
KY	2423	1000	C045	CEC	70,617.13
KY	2423	1000	C548	CQ1	681,080.10
KY	2423	1000	C045	CQM	10,874.32
KY	2423	1000	C548	CPA	285,658.47
KY	2423	1000	C045	CQN	862.05
KY	2423	1000	C548	CP2	180,332.74
KY	2423	1000	C045	79A	3,564.35
KY	2423	1000	C548	CQL	93,594.56
KY	2423	1000	C045	CQG	21,491.04
KY	2423	1000	C548	CQQ	183,715.11
KY	2423	1000	C548	CP3	108,925.01
KY	2423	1000	C548	CPC	107,808.54
KY	2423	1000	C045	CEB	21,392.55
KY	2423	1000	C548	CPB	24,513.36
KY	2423	1000	C548	CQH	10,951.26

KY	2423	1000	C548	CQF	16,911.20
KY	2423	1000	C548	CQM	17,943.92
KY	2423	1000	C548	CE2	1,475.37
KY	2423	1000	C548	CQG	3,122.71
KY	2423	1000	C548	CEC	1,330.16
KY	2423	1000	C548	CQN	1,396.71
KY	2423	1000	C045	CQR	0.00
KY	2423	1000	C548	523	508.56
KY	2423	1000	C548	CQK	153.43
KY	2423	1000	C045	CQS	0.03
KY	2423	1000	C045	CQP	0.55
KY	2423	1000	C548	CEB	407.96
KY	2423	1000	C045	CQK	99.23
KY	2423	1000	C548	CQR	0.16
KY	2423	1000	C548	CQS	0.16
KY	2423	1000	C548	CE3	1,694.88
KY	2423	1000	C548	CEA	4,424.28
KY	2423	1000	C548	CQP	2.94
KY	2423	1000	C548	CE1	23,354.61
KY	2423	1000	C045	471	36.00
KY	2423	1000	C045	CE3	81,678.28
KY	2423	1000	C045	CE2	77,198.35
KY	2423	1000	C045	812	45.00
KY	2423	1000	C548	812	45.00
KY	2423	1000	C045	59E	50.00
KY	2423	1000	C045	CEA	222,951.17
KY	2423	1000	C548	780	813.89
KY	2423	1000	C045	799	125.00
KY	2423	1000	C548	48L	168.83
KY	2423	1000	C045	CE1	1,102,961.85
KY	2423	1000	C045	59H	500.00
KY	2423	1000	C548	CQJ	703.33
KY	2423	1000	C045	61J	1,819.58
KY	2423	1000	C045	780	48,990.95
KY	2423	1000	C045	768	2,616.38
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KY	2423	1000	C045	644	4,570.75
KY	2423	1000	C548	524	7,739.14
KY	2423	1000	C045	48L	12,407.21
KY	2423	1000	C548	463	12,574.11
KY	2423	1000	C045	464	13,286.00
KY	2423	1000	C045	523	716,502.62
KY	2423	1000	C045	CJ6	19,217.82
KY	2423	1000	C045	481	8,290,378.55

KY	2423	1000	C045	48Q	186,716.96
KY	2423	1000	C045	CY1	3,817,244.88
KY	2423	2000	C845	481	1,071,818.66
KY	2423	2000	C845	CY7	-136,693.48
KY	2423	2000	C845	CJ1	603,137.93
KY	2423	2000	C845	CP1	347,113.21
KY	2423	2000	C845	780	62,562.98
KY	2423	2000	C845	710	-7,801.11
KY	2423	2000	C845	CQ1	161,416.34
KY	2423	2000	C845	524	109,578.30
KY	2423	2000	C845	523	263,364.26
KY	2423	2000	C845	CQF	20,301.62
KY	2423	2000	C845	CQH	14,140.70
KY	2423	2000	C845	48J	3,087.97
KY	2423	2000	C845	CP2	25,366.82
KY	2423	2000	C845	CE1	241,798.65
KY	2423	2000	C845	CPA	37,429.58
KY	2423	2000	C845	CQQ	23,624.35
KY	2423	2000	C845	CQG	3,455.42
KY	2423	2000	C845	CQL	11,760.39
KY	2423	2000	C845	CPC	13,635.97
KY	2423	2000	C845	CP3	13,512.21
KY	2423	2000	C845	CE2	15,237.73
KY	2423	2000	C845	CEC	14,669.39
KY	2423	2000	C845	CEA	47,073.45
KY	2423	2000	C845	CQJ	7,020.89
KY	2423	2000	C845	CE3	17,544.22
KY	2423	2000	C845	CPB	3,272.55
KY	2423	2000	C845	451	45,046.50
KY	2423	2000	C845	CQM	2,131.81
KY	2423	2000	C845	CEB	4,656.06
KY	2423	2000	C845	CQN	176.76
KY	2423	2000	C845	79A	2,729.99
KY	2423	2000	C845	CQK	16.67
KY	2423	2000	C845	CQS	0.01
KY	2423	2000	C845	CQP	0.14
KY	2423	2000	C845	CQR	0.06
KY	2423	2000	C845	463	248,801.09
KY	2423	2000	C845	59H	400.00
KY	2423	2000	C845	48Q	605.16
KY	2423	2000	C845	48L	2,383.07
KY	2423	2000	C845	CJ6	2,527.31
KY	2424	1000	C006	523	127.65
KY	2426	1000	C052	CQP	0.01

KY	2426	1000	C052	CEB	0.38
KY	2426	1000	C052	CQK	0.70
KY	2426	1000	C052	CE3	0.99
KY	2426	1000	C052	CE2	1.26
KY	2426	1000	C052	CEC	1.44
KY	2426	1000	C052	CEA	4.51
KY	2426	1000	C052	CQN	17.87
KY	2426	1000	C052	CE1	18.15
KY	2426	1000	C052	CQM	204.16
KY	2426	1000	C052	CPB	283.69
KY	2426	1000	C052	CQG	334.23
KY	2426	1000	C052	463	408.99
KY	2426	1000	C052	CQH	583.73
KY	2426	1000	C052	CQL	940.81
KY	2426	1000	C052	CQF	954.05
KY	2426	1000	C052	CPC	1,093.33
KY	2426	1000	C052	CP3	1,224.74
KY	2426	1000	C052	CQQ	2,046.33
KY	2426	1000	C052	CP2	2,254.31
KY	2426	1000	C052	CPA	3,160.39
KY	2426	1000	C052	CQ1	12,957.70
KY	2426	1000	C052	CP1	27,915.41
KY	2426	1000	C052	CJ1	41,052.48
KY	2426	2000	C852	CQF	0.37
KY	2426	2000	C852	CQH	1.53
KY	2426	2000	C852	CQG	28.37
KY	2426	2000	C852	CJ1	2,430.36
KY	2441	0	C004	CY7	-274,593.19
KY	2441	0	C004	463	197,434.35
KY	2441	0	C004	CJ1	-27,118.93
KY	2441	0	C004	710	-22,403.04
KY	2441	0	C004	48J	-21,185.60
KY	2441	0	C004	CA4	0.00
KY	2441	0	C004	524	21,205.31
KY	2441	0	C004	CP1	119,752.92
KY	2441	0	C004	CQ1	57,521.65
KY	2441	0	C004	CE1	50,376.24
KY	2441	0	C004	CQJ	1,896.77
KY	2441	0	C004	CEA	9,460.69
KY	2441	0	C004	CP2	9,750.03
KY	2441	0	C004	CPA	12,765.27
KY	2441	0	C004	CEC	2,918.78
KY	2441	0	C004	CQQ	8,112.27
KY	2441	0	C004	CPC	4,685.51

KY	2441	0	C004	CP3	4,836.94
KY	2441	0	C004	CQL	4,023.10
KY	2441	0	C004	CEB	1,030.65
KY	2441	0	C004	CQH	1,039.86
KY	2441	0	C004	CPB	1,103.17
KY	2441	0	C004	CQM	767.08
KY	2441	0	C004	CQF	1,639.60
KY	2441	0	C004	CQG	256.70
KY	2441	0	C004	CE2	3,094.20
KY	2441	0	C004	CQN	60.41
KY	2441	0	C004	CE3	3,695.52
KY	2441	0	C004	CQR	0.00
KY	2441	0	C004	CQK	6.40
KY	2441	0	C004	CQP	0.05
KY	2441	0	C004	CQS	0.02
KY	2441	0	C004	768	11.91
KY	2441	0	C004	48Q	33.62
KY	2441	0	C004	812	90.00
KY	2441	0	C004	48L	290.40
KY	2441	0	C004	644	1,069.50
KY	2441	0	C004	780	37,415.20
KY	2441	0	C004	451	8,150.00
KY	2441	0	C004	523	538,322.49
KY	2441	0	C004	79A	9,407.00
KY	2441	0	C004	481	1,481,284.71
LA	2411	0	C001	CY7	-132,207.81
LA	2411	0	C001	710	-23,315.18
LA	2411	0	C001	481	922,723.12
LA	2411	0	C001	48J	51,067.95
LA	2411	0	C001	523	730,279.64
LA	2411	0	C001	CP1	145,506.78
LA	2411	0	C001	CQ1	132,136.53
LA	2411	0	C001	780	4,875.36
LA	2411	0	C001	CP2	22,190.05
LA	2411	0	C001	CPA	21,646.81
LA	2411	0	C001	CE1	83,884.52
LA	2411	0	C001	CE3	5,867.21
LA	2411	0	C001	CPC	10,474.50
LA	2411	0	C001	463	719,865.44
LA	2411	0	C001	CQQ	8,363.15
LA	2411	0	C001	CQL	5,999.06
LA	2411	0	C001	CQF	7,777.62
LA	2411	0	C001	CPB	3,132.20
LA	2411	0	C001	CP3	4,845.90

LA	2411	0	C001	CE2	13,014.54
LA	2411	0	C001	451	35,662.24
LA	2411	0	C001	CQG	1,041.30
LA	2411	0	C001	CQM	793.63
LA	2411	0	C001	CQH	1,125.83
LA	2411	0	C001	CEA	13,848.01
LA	2411	0	C001	CQN	110.15
LA	2411	0	C001	CEB	1,718.40
LA	2411	0	C001	CEC	5,625.39
LA	2411	0	C001	CQK	42.78
LA	2411	0	C001	768	0.00
LA	2411	0	C001	CQR	0.00
LA	2411	0	C001	CQP	1.93
LA	2411	0	C001	79A	1,770.36
LA	2411	0	C001	CQS	0.00
LA	2411	0	C001	899	0.00
LA	2411	0	C001	CQJ	20.76
LA	2411	0	C001	524	117.01
LA	2411	0	C001	CJ1	949.96
LA	2421	1100	C248	CY1	-5,023,743.34
LA	2421	1100	C022	CY7	-173,641.11
LA	2421	1100	C022	CJ1	871,161.74
LA	2421	1100	C022	CP1	1,249,625.28
LA	2421	1100	C022	CQ1	1,645,902.57
LA	2421	1100	C022	524	84,993.76
LA	2421	1100	C248	CY7	-15,333.03
LA	2421	1100	C022	CP2	196,131.04
LA	2421	1100	C022	780	9,925.26
LA	2421	1100	C248	CP1	2,089,645.58
LA	2421	1100	C022	710	-7,996.97
LA	2421	1100	C248	CQ1	1,815,883.03
LA	2421	1100	C022	CPA	185,692.32
LA	2421	1100	C022	CQF	119,817.77
LA	2421	1100	C022	CQJ	24,247.64
LA	2421	1100	C022	CPC	89,448.85
LA	2421	1100	C022	463	729,367.80
LA	2421	1100	C022	CQQ	71,093.25
LA	2421	1100	C022	CQL	50,249.77
LA	2421	1100	C248	780	85.78
LA	2421	1100	C022	481	12,785.61
LA	2421	1100	C248	CP2	321,764.26
LA	2421	1100	C022	CPB	26,708.73
LA	2421	1100	C022	CP3	41,142.08
LA	2421	1100	C248	CPA	305,189.78

LA	2421	1100	C022	CE1	243,799.23
LA	2421	1100	C022	CQG	16,352.84
LA	2421	1100	C022	CQH	17,167.32
LA	2421	1100	C022	CE3	17,389.18
LA	2421	1100	C022	523	33,162.15
LA	2421	1100	C022	451	6,461.82
LA	2421	1100	C248	CPC	149,780.85
LA	2421	1100	C248	CQL	84,093.20
LA	2421	1100	C248	CQQ	119,877.46
LA	2421	1100	C022	CE2	37,618.48
LA	2421	1100	C248	CPB	43,755.38
LA	2421	1100	C022	CQM	6,752.68
LA	2421	1100	C248	CP3	68,851.41
LA	2421	1100	C248	CQF	104,518.84
LA	2421	1100	C248	CQH	14,697.43
LA	2421	1100	C248	CQM	11,602.66
LA	2421	1100	C022	CQN	910.60
LA	2421	1100	C248	463	10,416.69
LA	2421	1100	C022	CEA	40,714.20
LA	2421	1100	C248	CQG	13,831.37
LA	2421	1100	C022	CQK	363.23
LA	2421	1100	C022	CEC	16,273.25
LA	2421	1100	C022	768	0.00
LA	2421	1100	C248	CQN	1,564.30
LA	2421	1100	C022	CEB	5,039.54
LA	2421	1100	C022	CQP	20.24
LA	2421	1100	C248	CQK	614.25
LA	2421	1100	C022	CQR	0.05
LA	2421	1100	C248	CE1	0.00
LA	2421	1100	C248	CEA	0.00
LA	2421	1100	C248	CEC	0.00
LA	2421	1100	C022	CQS	0.01
LA	2421	1100	C022	79A	551.38
LA	2421	1100	C248	CE2	0.00
LA	2421	1100	C248	CE3	0.00
LA	2421	1100	C022	899	0.00
LA	2421	1100	C022	CA4	0.00
LA	2421	1100	C248	CQP	43.87
LA	2421	1100	C248	CEB	0.02
LA	2421	1100	C022	799	50.00
LA	2421	1100	C022	CJ6	28,800.15
LA	2421	1100	C022	48J	58,549.41
LA	2421	1100	C022	CY1	5,023,743.34
LA	2421	1200	C012	CY7	-50,921.24

LA	2421	1200	C012	710	-8,975.32
LA	2421	1200	C012	CJ1	280,413.82
LA	2421	1200	C012	CP1	357,119.28
LA	2421	1200	C012	CQ1	326,310.77
LA	2421	1200	C012	523	2,650.05
LA	2421	1200	C012	CP2	55,917.78
LA	2421	1200	C012	CPA	52,677.40
LA	2421	1200	C012	CQF	36,118.45
LA	2421	1200	C012	CPC	25,826.83
LA	2421	1200	C012	481	148,502.01
LA	2421	1200	C012	CQQ	20,486.06
LA	2421	1200	C012	CQL	14,076.59
LA	2421	1200	C012	CQH	5,321.11
LA	2421	1200	C012	CP3	11,895.43
LA	2421	1200	C012	CPB	7,639.79
LA	2421	1200	C012	48J	-100.00
LA	2421	1200	C012	CQG	5,182.43
LA	2421	1200	C012	780	4,139.92
LA	2421	1200	C012	CQM	1,977.42
LA	2421	1200	C012	CE1	2,644.98
LA	2421	1200	C012	524	16,085.12
LA	2421	1200	C012	CQN	272.55
LA	2421	1200	C012	463	208,836.60
LA	2421	1200	C012	CEA	438.25
LA	2421	1200	C012	CE2	439.28
LA	2421	1200	C012	CQK	104.87
LA	2421	1200	C012	CEC	173.40
LA	2421	1200	C012	CE3	176.14
LA	2421	1200	C012	CEB	55.51
LA	2421	1200	C012	CQP	5.87
LA	2421	1200	C012	CQR	0.02
LA	2421	1200	C012	CQS	0.02
LA	2421	1200	C012	59E	40.78
LA	2421	1200	C012	CY1	379.45
LA	2421	1200	C012	CQJ	2,577.05
LA	2421	2100	C822	CJ1	1,185,741.57
LA	2421	2100	C822	CP1	720,406.49
LA	2421	2100	C822	CQ1	610,196.91
LA	2421	2100	C822	CY7	-25,076.71
LA	2421	2100	C822	48J	78,941.36
LA	2421	2100	C822	524	37,087.90
LA	2421	2100	C822	CP2	112,362.47
LA	2421	2100	C822	CQF	126,048.95
LA	2421	2100	C822	780	49,143.33

LA	2421	2100	C822	CPA	106,978.87
LA	2421	2100	C822	481	36,231.54
LA	2421	2100	C822	CPC	51,548.95
LA	2421	2100	C822	523	31,847.06
LA	2421	2100	C822	CQH	18,437.81
LA	2421	2100	C822	CQG	18,762.03
LA	2421	2100	C822	CQQ	41,836.08
LA	2421	2100	C822	CQL	29,582.36
LA	2421	2100	C822	CPB	15,376.75
LA	2421	2100	C822	CP3	24,022.77
LA	2421	2100	C822	CQJ	5,040.57
LA	2421	2100	C822	463	204,686.75
LA	2421	2100	C822	CE1	9,099.80
LA	2421	2100	C822	451	145,322.00
LA	2421	2100	C822	CE3	654.46
LA	2421	2100	C822	CQM	4,027.72
LA	2421	2100	C822	CE2	1,473.81
LA	2421	2100	C822	CQN	539.68
LA	2421	2100	C822	CEA	1,380.83
LA	2421	2100	C822	CEB	176.37
LA	2421	2100	C822	CQK	201.67
LA	2421	2100	C822	768	0.00
LA	2421	2100	C822	CEC	580.33
LA	2421	2100	C822	CQP	16.17
LA	2421	2100	C822	CQR	0.00
LA	2421	2100	C822	CQS	0.01
LA	2421	2100	C822	79A	908.09
LA	2421	2100	C822	644	1,665.00
LA	2421	2200	C812	CP1	67,926.55
LA	2421	2200	C812	CQ1	58,020.07
LA	2421	2200	C812	CJ1	32,397.49
LA	2421	2200	C812	CY7	-2,747.01
LA	2421	2200	C812	CP2	10,591.47
LA	2421	2200	C812	481	21,573.03
LA	2421	2200	C812	CPA	9,898.40
LA	2421	2200	C812	780	576.03
LA	2421	2200	C812	CPC	4,854.97
LA	2421	2200	C812	CQF	5,511.78
LA	2421	2200	C812	CQQ	3,853.11
LA	2421	2200	C812	CP3	1,967.69
LA	2421	2200	C812	CQL	2,722.20
LA	2421	2200	C812	CPB	1,420.32
LA	2421	2200	C812	CQH	744.99
LA	2421	2200	C812	524	0.00

LA	2421	2200	C812	CQG	683.02
LA	2421	2200	C812	463	47,795.45
LA	2421	2200	C812	CQM	364.03
LA	2421	2200	C812	CQN	48.17
LA	2421	2200	C812	CQK	20.55
LA	2421	2200	C812	CQP	1.26
LA	2421	2200	C812	CQR	0.00
LA	2421	2200	C812	523	13,910.22
LA	2421	2200	C812	CQS	0.08
LA	2421	2200	C812	CEB	38.21
LA	2421	2200	C812	CEC	104.68
LA	2421	2200	C812	CE3	127.17
LA	2421	2200	C812	CE2	300.74
LA	2421	2200	C812	CEA	320.29
LA	2421	2200	C812	CE1	1,687.17
LA	2422	1000	C005	CY7	-121,137.90
LA	2422	1000	C005	CJ1	952,252.78
LA	2422	1000	C005	CP1	579,624.06
LA	2422	1000	C005	CQ1	740,279.69
LA	2422	1000	C005	CP2	98,786.20
LA	2422	1000	C005	CPA	91,875.44
LA	2422	1000	C005	481	99,661.08
LA	2422	1000	C005	463	239,091.98
LA	2422	1000	C005	CQF	93,137.46
LA	2422	1000	C005	CPC	45,660.24
LA	2422	1000	C005	CQQ	36,161.84
LA	2422	1000	C005	CE1	19,320.46
LA	2422	1000	C005	CQL	24,831.03
LA	2422	1000	C005	CQH	13,069.70
LA	2422	1000	C005	CPB	13,294.25
LA	2422	1000	C005	CQG	15,256.38
LA	2422	1000	C005	CP3	20,801.66
LA	2422	1000	C005	780	35,238.73
LA	2422	1000	C005	CE2	3,142.42
LA	2422	1000	C005	CE3	1,389.86
LA	2422	1000	C005	CQM	3,541.02
LA	2422	1000	C005	CQN	486.76
LA	2422	1000	C005	CEA	3,496.42
LA	2422	1000	C005	CEC	1,383.64
LA	2422	1000	C005	CQK	177.65
LA	2422	1000	C005	CEB	418.68
LA	2422	1000	C005	CQP	13.59
LA	2422	1000	C005	CQR	0.00
LA	2422	1000	C005	CQS	0.00

LA	2422	1000	C005	CA4	0.00
LA	2422	1000	C005	451	28.76
LA	2422	1000	C005	CJ6	414.77
LA	2422	1000	C005	CQJ	1,230.81
LA	2422	1000	C005	644	2,152.50
LA	2422	1000	C005	524	10,223.96
LA	2422	1000	C005	523	282,050.00
LA	2422	2000	C085	CJ1	1,617,014.56
LA	2422	2000	C085	CY7	-360,666.12
LA	2422	2000	C085	CP1	643,028.21
LA	2422	2000	C085	481	366,638.46
LA	2422	2000	C085	CQF	141,493.93
LA	2422	2000	C085	CQ1	542,175.26
LA	2422	2000	C085	523	304,240.20
LA	2422	2000	C085	CQH	20,070.19
LA	2422	2000	C085	710	-16,603.11
LA	2422	2000	C085	CP2	95,510.48
LA	2422	2000	C085	CPA	93,125.34
LA	2422	2000	C085	CQG	20,128.40
LA	2422	2000	C085	524	22,438.61
LA	2422	2000	C085	CPC	46,011.51
LA	2422	2000	C085	48J	0.00
LA	2422	2000	C085	CE1	16,511.69
LA	2422	2000	C085	CQQ	36,730.46
LA	2422	2000	C085	463	466,023.39
LA	2422	2000	C085	CQL	24,903.70
LA	2422	2000	C085	CPB	13,370.19
LA	2422	2000	C085	CP3	20,274.06
LA	2422	2000	C085	CE3	1,146.93
LA	2422	2000	C085	CQJ	3,465.74
LA	2422	2000	C085	CE2	2,326.55
LA	2422	2000	C085	451	158.47
LA	2422	2000	C085	CQM	3,614.54
LA	2422	2000	C085	CEA	2,723.79
LA	2422	2000	C085	CEC	1,084.26
LA	2422	2000	C085	CQN	483.71
LA	2422	2000	C085	CEB	339.86
LA	2422	2000	C085	79A	100.00
LA	2422	2000	C085	CQK	188.02
LA	2422	2000	C085	CQR	0.00
LA	2422	2000	C085	CQS	0.05
LA	2422	2000	C085	CQP	13.39
LA	2422	2000	C085	471	28.00
LA	2422	2000	C085	780	83,033.16

LA	2423	1000	C548	CY1	-9,219,862.21
LA	2423	1000	C045	CY7	-743,953.42
LA	2423	1000	C045	481	8,536,485.29
LA	2423	1000	C045	CJ1	2,914,397.78
LA	2423	1000	C045	CP1	2,161,399.29
LA	2423	1000	C045	CQ1	3,667,547.63
LA	2423	1000	C045	780	58,467.90
LA	2423	1000	C045	710	-37,796.24
LA	2423	1000	C045	463	4,067,737.16
LA	2423	1000	C045	CP2	334,894.17
LA	2423	1000	C045	CQF	306,303.25
LA	2423	1000	C045	CPA	319,324.42
LA	2423	1000	C045	524	715,202.28
LA	2423	1000	C045	523	947,810.18
LA	2423	1000	C045	CPC	155,524.08
LA	2423	1000	C548	CY7	-8,727.69
LA	2423	1000	C045	CQH	44,832.21
LA	2423	1000	C045	CQQ	123,886.87
LA	2423	1000	C045	CQL	86,363.39
LA	2423	1000	C045	CE1	909,828.37
LA	2423	1000	C045	CQG	44,784.82
LA	2423	1000	C045	451	179,002.77
LA	2423	1000	C548	CP1	4,194,549.93
LA	2423	1000	C045	CE3	64,647.46
LA	2423	1000	C045	CPB	46,089.82
LA	2423	1000	C045	CP3	70,041.22
LA	2423	1000	C548	CQ1	2,017,078.88
LA	2423	1000	C548	481	22,242.71
LA	2423	1000	C045	CE2	140,067.98
LA	2423	1000	C045	CQJ	93,601.30
LA	2423	1000	C548	CP2	875,617.32
LA	2423	1000	C045	CQM	11,924.80
LA	2423	1000	C548	CPA	830,961.60
LA	2423	1000	C548	780	290.67
LA	2423	1000	C045	CEA	152,956.19
LA	2423	1000	C548	CPC	405,581.30
LA	2423	1000	C045	48J	18,320.41
LA	2423	1000	C548	CQQ	325,305.65
LA	2423	1000	C548	CQL	223,251.54
LA	2423	1000	C045	CQN	1,629.24
LA	2423	1000	C548	CQF	117,341.28
LA	2423	1000	C548	CPB	119,852.53
LA	2423	1000	C045	CEC	61,371.53
LA	2423	1000	C548	CP3	185,441.50

LA	2423	1000	C045	CEB	18,828.89
LA	2423	1000	C548	463	33,382.24
LA	2423	1000	C045	768	4,048.60
LA	2423	1000	C548	451	0.00
LA	2423	1000	C045	CQK	623.38
LA	2423	1000	C548	CQG	16,548.32
LA	2423	1000	C548	CE1	0.00
LA	2423	1000	C548	CQM	31,646.96
LA	2423	1000	C548	CQH	17,463.63
LA	2423	1000	C548	CEA	0.00
LA	2423	1000	C548	CE3	0.00
LA	2423	1000	C045	CQP	39.79
LA	2423	1000	C548	CEC	0.00
LA	2423	1000	C548	CQN	4,280.25
LA	2423	1000	C548	CE2	0.00
LA	2423	1000	C548	CEB	0.00
LA	2423	1000	C045	CQR	0.00
LA	2423	1000	C548	CQK	1,629.89
LA	2423	1000	C045	79A	11,882.24
LA	2423	1000	C548	768	0.00
LA	2423	1000	C045	CQS	0.00
LA	2423	1000	C045	CA4	0.00
LA	2423	1000	C548	CQR	0.45
LA	2423	1000	C548	CQS	0.45
LA	2423	1000	C045	464	3.00
LA	2423	1000	C548	CQJ	196.29
LA	2423	1000	C045	799	25.00
LA	2423	1000	C548	79A	54.00
LA	2423	1000	C045	471	107.17
LA	2423	1000	C548	CQP	116.23
LA	2423	1000	C548	524	3,004.59
LA	2423	1000	C548	523	1,332.00
LA	2423	1000	C045	899	1,600.00
LA	2423	1000	C045	59E	2,250.00
LA	2423	1000	C045	644	41,748.75
LA	2423	1000	C045	48Q	425,000.00
LA	2423	1000	C045	CY1	9,219,862.21
LA	2423	2000	C845	481	5,111,528.21
LA	2423	2000	C845	CJ1	1,724,464.13
LA	2423	2000	C845	CY7	-47,233.47
LA	2423	2000	C845	780	71,319.02
LA	2423	2000	C845	CP1	441,243.45
LA	2423	2000	C845	524	60,368.40
LA	2423	2000	C845	CQ1	386,706.59

LA	2423	2000	C845	523	399,513.23
LA	2423	2000	C845	463	1,431,071.16
LA	2423	2000	C845	451	33,700.00
LA	2423	2000	C845	CQF	139,514.80
LA	2423	2000	C845	CE1	12,286.37
LA	2423	2000	C845	710	-5,400.57
LA	2423	2000	C845	CQH	20,212.68
LA	2423	2000	C845	CP2	68,513.13
LA	2423	2000	C845	CPA	64,802.67
LA	2423	2000	C845	CE3	852.99
LA	2423	2000	C845	CQJ	7,665.12
LA	2423	2000	C845	CQG	20,210.84
LA	2423	2000	C845	CPC	31,683.09
LA	2423	2000	C845	CE2	1,966.83
LA	2423	2000	C845	CQL	17,557.93
LA	2423	2000	C845	CQQ	25,298.25
LA	2423	2000	C845	CPB	9,317.45
LA	2423	2000	C845	CEA	1,846.67
LA	2423	2000	C845	CP3	14,138.97
LA	2423	2000	C845	CEC	852.36
LA	2423	2000	C845	CEB	246.14
LA	2423	2000	C845	CQM	2,466.83
LA	2423	2000	C845	48J	6,172.74
LA	2423	2000	C845	768	0.00
LA	2423	2000	C845	CQN	334.67
LA	2423	2000	C845	CQK	123.39
LA	2423	2000	C845	79A	1,729.59
LA	2423	2000	C845	CQP	8.98
LA	2423	2000	C845	CQR	0.03
LA	2423	2000	C845	CQS	0.00
LA	2423	2000	C845	644	11,060.20
LA	2424	1000	C006	CQK	0.15
LA	2424	1000	C006	CQN	0.31
LA	2424	1000	C006	CQM	2.80
LA	2424	1000	C006	CQG	4.07
LA	2424	1000	C006	CQH	4.32
LA	2424	1000	C006	CPB	12.60
LA	2424	1000	C006	CQL	25.94
LA	2424	1000	C006	CQF	31.19
LA	2424	1000	C006	CQQ	32.17
LA	2424	1000	C006	CP3	36.90
LA	2424	1000	C006	CPC	40.09
LA	2424	1000	C006	CP2	77.38
LA	2424	1000	C006	CPA	92.54

LA	2424	1000	C006	CQ1	468.26
LA	2424	1000	C006	CP1	590.68
LA	2424	2000	C086	CEB	4.63
LA	2424	2000	C086	780	9.94
LA	2424	2000	C086	CEC	10.13
LA	2424	2000	C086	CE3	17.24
LA	2424	2000	C086	CE2	30.26
LA	2424	2000	C086	CEA	37.20
LA	2424	2000	C086	CE1	171.05
LA	2424	2000	C086	481	1,380.80
LA	2424	2000	C086	463	14,827.59
LA	2426	1000	C052	CY7	-31,305.71
LA	2426	1000	C052	CP1	44,241.38
LA	2426	1000	C052	CQ1	48,691.17
LA	2426	1000	C052	CJ1	33,898.60
LA	2426	1000	C052	CP2	6,637.78
LA	2426	1000	C052	CPA	6,810.37
LA	2426	1000	C052	CPC	3,182.13
LA	2426	1000	C052	CQF	4,769.69
LA	2426	1000	C052	CQQ	2,468.81
LA	2426	1000	C052	CQL	1,779.22
LA	2426	1000	C052	CP3	1,170.47
LA	2426	1000	C052	CPB	974.40
LA	2426	1000	C052	780	1,216.74
LA	2426	1000	C052	CQH	744.19
LA	2426	1000	C052	CQG	719.64
LA	2426	1000	C052	CQM	224.98
LA	2426	1000	C052	CQN	30.23
LA	2426	1000	C052	CQK	12.60
LA	2426	1000	C052	CQS	0.02
LA	2426	1000	C052	CQR	0.08
LA	2426	1000	C052	CQP	0.42
LA	2426	1000	C052	CEB	9.95
LA	2426	1000	C052	CEC	28.61
LA	2426	1000	C052	CE2	37.29
LA	2426	1000	C052	CE3	46.49
LA	2426	1000	C052	CEA	65.30
LA	2426	1000	C052	523	405.53
LA	2426	1000	C052	CE1	483.26
LA	2426	1000	C052	481	12,853.43
LA	2426	1000	C052	463	29,164.04
LA	2426	2000	C852	CQP	0.32
LA	2426	2000	C852	CEB	4.87
LA	2426	2000	C852	CQK	5.86

LA	2426	2000	C852	CQN	10.75
LA	2426	2000	C852	CEC	19.54
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LA	2426	2000	C852	CQG	31.42
LA	2426	2000	C852	CE2	44.71
LA	2426	2000	C852	CEA	47.55
LA	2426	2000	C852	CQH	50.77
LA	2426	2000	C852	CQM	82.63
LA	2426	2000	C852	CPB	286.82
LA	2426	2000	C852	CE1	302.39
LA	2426	2000	C852	CP3	372.18
LA	2426	2000	C852	CQL	548.80
LA	2426	2000	C852	CQF	681.65
LA	2426	2000	C852	CQQ	852.00
LA	2426	2000	C852	CPC	1,075.88
LA	2426	2000	C852	CPA	2,000.56
LA	2426	2000	C852	CP2	2,710.48
LA	2426	2000	C852	CJ1	5,966.44
LA	2426	2000	C852	CQ1	10,819.97
LA	2426	2000	C852	CP1	14,954.71
LA	2426	2000	C852	463	17,488.01
LA	2441	0	C004	481	1,102,586.97
LA	2441	0	C004	CY7	-177,062.59
LA	2441	0	C004	523	438,077.20
LA	2441	0	C004	524	36,951.37
LA	2441	0	C004	780	24,787.95
LA	2441	0	C004	CP1	95,728.06
LA	2441	0	C004	463	551,328.35
LA	2441	0	C004	CE1	54,723.56
LA	2441	0	C004	CQ1	83,600.67
LA	2441	0	C004	CY1	-2,896.08
LA	2441	0	C004	CQJ	4,129.59
LA	2441	0	C004	CP2	14,590.38
LA	2441	0	C004	CPA	14,545.53
LA	2441	0	C004	CE2	8,462.53
LA	2441	0	C004	CJ1	-1,399.52
LA	2441	0	C004	CPC	6,967.12
LA	2441	0	C004	CQQ	5,521.64
LA	2441	0	C004	CE3	3,910.37
LA	2441	0	C004	CQL	3,664.89
LA	2441	0	C004	CP3	2,980.49
LA	2441	0	C004	CQF	5,221.62
LA	2441	0	C004	CPB	2,118.78
LA	2441	0	C004	48J	0.00

LA	2441	0	C004	CQH	814.71
LA	2441	0	C004	CEA	9,201.44
LA	2441	0	C004	CQG	768.68
LA	2441	0	C004	CQM	532.85
LA	2441	0	C004	CEB	1,133.39
LA	2441	0	C004	CEC	3,674.04
LA	2441	0	C004	CQN	72.72
LA	2441	0	C004	CQK	25.79
LA	2441	0	C004	CQP	1.46
LA	2441	0	C004	CQR	0.05
LA	2441	0	C004	CQS	0.02
LA	2441	0	C004	79A	53.50
LA	2441	0	C004	451	1,631.31
LA	2441	0	C004	59H	5,000.00
LA	2441	0	C004	644	5,974.50
MS	2411	0	C001	CY7	-158,850.34
MS	2411	0	C001	481	983,413.91
MS	2411	0	C001	523	658,786.14
MS	2411	0	C001	710	-10,365.18
MS	2411	0	C001	48J	9,447.04
MS	2411	0	C001	780	5,350.62
MS	2411	0	C001	CY1	-3,551.99
MS	2411	0	C001	CQ1	114,731.63
MS	2411	0	C001	CP1	164,811.95
MS	2411	0	C001	451	2,405.06
MS	2411	0	C001	CP2	17,747.85
MS	2411	0	C001	464	30.10
MS	2411	0	C001	644	514.56
MS	2411	0	C001	463	352,355.20
MS	2411	0	C001	CQF	3,570.76
MS	2411	0	C001	CPB	3,065.80
MS	2411	0	C001	CPC	10,631.23
MS	2411	0	C001	899	0.00
MS	2411	0	C001	CPA	26,131.81
MS	2411	0	C001	CE3	7,822.99
MS	2411	0	C001	CQH	1,678.08
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MS	2411	0	C001	CP3	9,720.16
MS	2411	0	C001	CQG	449.01
MS	2411	0	C001	CQL	6,606.88
MS	2411	0	C001	79A	7,771.50
MS	2411	0	C001	CQN	92.16
MS	2411	0	C001	CQR	110.94
MS	2411	0	C001	CQK	7.53

MS	2411	0	C001	CE2	8,146.56
MS	2411	0	C001	CEC	7,790.66
MS	2411	0	C001	CEB	2,294.44
MS	2411	0	C001	CQS	10.10
MS	2411	0	C001	CQP	299.18
MS	2411	0	C001	CQM	860.83
MS	2411	0	C001	CEA	21,948.99
MS	2411	0	C001	471	30.60
MS	2411	0	C001	CE1	71,434.87
MS	2411	0	C001	59E	160.00
MS	2411	0	C001	59H	1,304.30
MS	2411	0	C001	651	4,372.80
MS	2421	1100	C248	CY1	-5,030,169.63
MS	2421	1100	C022	CJ1	2,191,419.28
MS	2421	1100	C022	CP1	2,475,959.23
MS	2421	1100	C022	CQ1	2,561,535.07
MS	2421	1100	C022	CY7	-37,305.48
MS	2421	1100	C022	780	22,479.25
MS	2421	1100	C248	CP1	2,191,794.37
MS	2421	1100	C022	CP2	271,605.01
MS	2421	1100	C248	CQ1	1,621,213.74
MS	2421	1100	C022	710	-11,349.35
MS	2421	1100	C022	CQF	124,667.12
MS	2421	1100	C022	CPA	397,057.40
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MS	2421	1100	C022	CP3	144,855.68
MS	2421	1100	C022	CQL	102,736.10
MS	2421	1100	C248	CP2	232,633.28
MS	2421	1100	C022	48J	7,896.10
MS	2421	1100	C248	CPA	349,470.96
MS	2421	1100	C022	CPB	47,037.47
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MS	2421	1100	C022	CQH	54,520.41
MS	2421	1100	C248	CPC	141,672.56
MS	2421	1100	C248	780	879.59
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MS	2421	1100	C248	CQL	84,504.40
MS	2421	1100	C248	CQQ	172,586.49
MS	2421	1100	C248	CP3	129,381.22
MS	2421	1100	C022	CE1	105,911.14
MS	2421	1100	C022	899	0.00
MS	2421	1100	C248	CPB	41,274.55
MS	2421	1100	C248	CQF	47,793.61

MS	2421	1100	C022	CQM	13,354.34
MS	2421	1100	C022	464	9.37
MS	2421	1100	C022	CEA	32,344.18
MS	2421	1100	C022	CEC	11,406.82
MS	2421	1100	C022	CE3	11,600.57
MS	2421	1100	C022	CE2	12,180.47
MS	2421	1100	C022	CQR	1,868.53
MS	2421	1100	C248	CQM	11,806.60
MS	2421	1100	C022	CQN	1,455.61
MS	2421	1100	C022	CQK	171.03
MS	2421	1100	C248	CQG	6,307.06
MS	2421	1100	C022	CEB	3,380.86
MS	2421	1100	C248	CQK	132.66
MS	2421	1100	C022	481	39,799.60
MS	2421	1100	C248	CQH	23,902.43
MS	2421	1100	C022	CQS	215.51
MS	2421	1100	C248	CQN	1,266.64
MS	2421	1100	C248	CQR	1,638.46
MS	2421	1100	C022	463	799,932.67
MS	2421	1100	C248	464	0.00
MS	2421	1100	C248	CQS	171.46
MS	2421	1100	C248	451	0.00
MS	2421	1100	C248	CE3	0.09
MS	2421	1100	C022	451	1,993.88
MS	2421	1100	C248	463	12,175.75
MS	2421	1100	C248	CEB	0.06
MS	2421	1100	C248	CEA	0.30
MS	2421	1100	C248	CEC	0.23
MS	2421	1100	C022	79A	1.19
MS	2421	1100	C248	CE2	0.18
MS	2421	1100	C248	CE1	1.06
MS	2421	1100	C248	644	16.23
MS	2421	1100	C248	CQP	3,851.64
MS	2421	1100	C022	CQP	2,968.94
MS	2421	1100	C022	644	726.51
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MS	2421	1100	C248	481	1,699.66
MS	2421	1100	C022	CQJ	4,583.23
MS	2421	1100	C022	524	69,196.34
MS	2421	1100	C022	CY1	5,030,169.63
MS	2421	1200	C012	CY7	-40,026.08
MS	2421	1200	C012	523	1,463.11
MS	2421	1200	C012	710	-118.32

MS	2421	1200	C012	899	0.00
MS	2421	1200	C012	780	157.30
MS	2421	1200	C012	481	47,095.93
MS	2421	1200	C012	CP1	223,585.43
MS	2421	1200	C012	CQ1	159,091.75
MS	2421	1200	C012	CQK	11.70
MS	2421	1200	C012	CQG	1,498.36
MS	2421	1200	C012	CQN	129.97
MS	2421	1200	C012	CQR	161.22
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MS	2421	1200	C012	CQS	15.79
MS	2421	1200	C012	CQM	1,224.79
MS	2421	1200	C012	CQP	468.40
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MS	2421	1200	C012	CPB	4,198.19
MS	2421	1200	C012	CQH	6,149.28
MS	2421	1200	C012	CJ1	222,241.76
MS	2421	1200	C012	CPC	14,521.47
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MS	2421	1200	C012	CP2	23,012.34
MS	2421	1200	C012	CQQ	17,847.34
MS	2421	1200	C012	CPA	35,669.97
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MS	2421	1200	C012	CQJ	689.35
MS	2421	1200	C012	524	12,129.82
MS	2421	2100	C822	CY7	-37,830.70
MS	2421	2100	C822	451	13,768.19
MS	2421	2100	C822	644	1,257.99
MS	2421	2100	C822	464	41.34
MS	2421	2100	C822	CQK	24.61
MS	2421	2100	C822	79A	30.22
MS	2421	2100	C822	481	32,901.49
MS	2421	2100	C822	524	0.00
MS	2421	2100	C822	CQJ	0.00
MS	2421	2100	C822	CQS	37.73
MS	2421	2100	C822	CE2	152.68
MS	2421	2100	C822	CQN	333.37
MS	2421	2100	C822	CEB	753.53
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MS	2421	2100	C822	CQR	421.11
MS	2421	2100	C822	CE3	1,547.05
MS	2421	2100	C822	CEC	1,344.24
MS	2421	2100	C822	463	161,710.12
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MS	2421	2100	C822	CQM	3,247.13
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MS	2421	2100	C822	CE1	29,189.08
MS	2421	2100	C822	CPB	11,500.74
MS	2421	2100	C822	CQG	6,003.98
MS	2421	2100	C822	48J	7,987.59
MS	2421	2100	C822	CQL	21,530.82
MS	2421	2100	C822	CP2	54,291.89
MS	2421	2100	C822	CPC	40,398.73
MS	2421	2100	C822	CP3	38,782.10
MS	2421	2100	C822	CQH	26,291.87
MS	2421	2100	C822	CQQ	50,404.57
MS	2421	2100	C822	CQF	51,866.24
MS	2421	2100	C822	CPA	98,517.01
MS	2421	2100	C822	780	35,871.66
MS	2421	2100	C822	CQ1	396,398.49
MS	2421	2100	C822	CP1	618,333.04
MS	2421	2100	C822	CJ1	1,155,260.88
MS	2421	2200	C812	CY7	-3,550.02
MS	2421	2200	C812	451	368.28
MS	2421	2200	C812	CP1	32,875.82
MS	2421	2200	C812	644	44.31
MS	2421	2200	C812	463	14,847.15
MS	2421	2200	C812	CP2	2,998.41
MS	2421	2200	C812	464	0.00
MS	2421	2200	C812	CE1	47.62
MS	2421	2200	C812	CQ1	24,182.27
MS	2421	2200	C812	CQF	915.46
MS	2421	2200	C812	CPA	5,057.47
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MS	2421	2200	C812	CQR	21.63
MS	2421	2200	C812	CQN	18.20
MS	2421	2200	C812	CQS	1.83
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MS	2421	2200	C812	CY1	0.00
MS	2421	2200	C812	CQP	55.84
MS	2421	2200	C812	CQH	443.47
MS	2421	2200	C812	CP3	1,794.66
MS	2421	2200	C812	CQL	984.75
MS	2421	2200	C812	CJ1	10,229.67
MS	2421	2200	C812	780	396.85
MS	2421	2200	C812	481	10,212.35
MS	2421	2200	C812	523	3,072.88
MS	2422	1000	C005	CY7	-8,570.88
MS	2422	1000	C005	481	37,445.45
MS	2422	1000	C005	CJ1	323,950.56
MS	2422	1000	C005	780	6,036.58
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MS	2422	1000	C005	CP1	232,989.52
MS	2422	1000	C005	CQ1	275,136.53
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MS	2422	1000	C005	CQF	14,354.03
MS	2422	1000	C005	CQH	6,464.92
MS	2422	1000	C005	CPB	4,438.78
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MS	2422	1000	C005	CQG	2,051.82
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MS	2422	1000	C005	CEB	26.92
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MS	2422	1000	C005	451	217.33
MS	2422	1000	C005	CQP	284.00
MS	2422	1000	C005	79A	0.04
MS	2422	1000	C005	CQS	21.40
MS	2422	1000	C005	CQR	168.91
MS	2422	1000	C005	CEC	74.88
MS	2422	1000	C005	CEA	173.66
MS	2422	1000	C005	CE2	40.54
MS	2422	1000	C005	CQK	14.40
MS	2422	1000	C005	CE1	793.65
MS	2422	1000	C005	CP3	14,835.21
MS	2422	1000	C005	CPA	37,932.83
MS	2422	1000	C005	CPC	15,305.88
MS	2422	1000	C005	CQL	10,011.81
MS	2422	1000	C005	463	103,026.11
MS	2422	1000	C005	CQJ	120.07

MS	2422	1000	C005	523	19,440.27
MS	2422	1000	C035	481	2,334.90
MS	2422	1000	C005	524	3,062.70
MS	2422	2000	C085	CY7	-9,812.88
MS	2422	2000	C085	464	601.30
MS	2422	2000	C085	644	909.61
MS	2422	2000	C085	463	82,537.67
MS	2422	2000	C085	CE3	93.95
MS	2422	2000	C085	CE2	106.81
MS	2422	2000	C085	CQK	11.32
MS	2422	2000	C085	79A	6.50
MS	2422	2000	C085	CEB	43.34
MS	2422	2000	C085	CQS	14.63
MS	2422	2000	C085	CQP	650.00
MS	2422	2000	C085	CQN	103.16
MS	2422	2000	C085	CEC	147.15
MS	2422	2000	C085	CQR	160.68
MS	2422	2000	C085	CEA	312.70
MS	2422	2000	C085	523	24,996.26
MS	2422	2000	C085	693	117.70
MS	2422	2000	C085	CE1	1,396.59
MS	2422	2000	C085	CQM	1,069.25
MS	2422	2000	C085	59E	256.80
MS	2422	2000	C085	CQJ	359.83
MS	2422	2000	C085	451	5,622.00
MS	2422	2000	C085	CPB	3,797.13
MS	2422	2000	C085	CQG	2,605.21
MS	2422	2000	C085	CP2	16,055.54
MS	2422	2000	C085	CQL	7,238.40
MS	2422	2000	C085	CPC	13,307.77
MS	2422	2000	C085	CQH	9,439.79
MS	2422	2000	C085	CP3	12,263.43
MS	2422	2000	C085	780	17,838.28
MS	2422	2000	C085	CQQ	16,669.18
MS	2422	2000	C085	CQF	27,954.57
MS	2422	2000	C085	CPA	32,739.86
MS	2422	2000	C085	524	10,664.68
MS	2422	2000	C085	481	81,122.06
MS	2422	2000	C085	CQ1	133,348.09
MS	2422	2000	C085	CP1	209,164.04
MS	2422	2000	C085	CJ1	487,140.96
MS	2423	1000	C548	CY1	-5,157,756.81
MS	2423	1000	C045	CY7	-509,271.79
MS	2423	1000	C045	481	20,003,377.76

MS	2423	1000	C045	CJ1	7,738,985.63
MS	2423	1000	C548	481	84,835.74
MS	2423	1000	C045	CP1	3,222,041.84
MS	2423	1000	C045	523	1,142,197.32
MS	2423	1000	C045	710	-9,983.67
MS	2423	1000	C045	CQ1	3,375,298.27
MS	2423	1000	C045	524	357,108.41
MS	2423	1000	C045	463	4,921,709.31
MS	2423	1000	C045	48J	76,868.31
MS	2423	1000	C045	CP2	368,916.79
MS	2423	1000	C045	464	1,257.90
MS	2423	1000	C045	CPA	608,324.39
MS	2423	1000	C045	CQF	310,611.72
MS	2423	1000	C045	CPC	248,847.46
MS	2423	1000	C548	CP1	2,418,571.14
MS	2423	1000	C045	CQJ	23,350.62
MS	2423	1000	C548	CQ1	1,428,973.26
MS	2423	1000	C045	CE1	943,174.46
MS	2423	1000	C045	CQQ	309,919.26
MS	2423	1000	C045	CP3	226,257.93
MS	2423	1000	C045	CQG	40,158.46
MS	2423	1000	C045	CPB	71,373.36
MS	2423	1000	C548	CY7	-429.69
MS	2423	1000	C548	CP2	232,052.16
MS	2423	1000	C045	CEA	288,783.01
MS	2423	1000	C548	780	1,655.34
MS	2423	1000	C045	CEC	103,365.07
MS	2423	1000	C045	CE2	106,881.20
MS	2423	1000	C548	CPA	353,745.81
MS	2423	1000	C045	899	0.00
MS	2423	1000	C548	CQQ	172,377.25
MS	2423	1000	C045	CQM	20,384.95
MS	2423	1000	C548	CP3	133,748.01
MS	2423	1000	C045	CE3	102,155.08
MS	2423	1000	C548	CPC	144,571.45
MS	2423	1000	C045	CQL	134,514.69
MS	2423	1000	C548	48J	-50.00
MS	2423	1000	C548	CQF	42,492.65
MS	2423	1000	C045	CEB	30,503.05
MS	2423	1000	C548	CQH	20,795.01
MS	2423	1000	C045	CQR	2,686.11
MS	2423	1000	C548	CPB	41,691.93
MS	2423	1000	C045	CQN	2,121.61
MS	2423	1000	C548	CQL	85,680.55

MS	2423	1000	C045	CQK	170.61
MS	2423	1000	C548	CQM	11,611.53
MS	2423	1000	C548	CQG	5,583.36
MS	2423	1000	C045	CQS	235.10
MS	2423	1000	C548	CQN	1,279.45
MS	2423	1000	C548	CQR	1,467.48
MS	2423	1000	C548	CQK	107.41
MS	2423	1000	C548	CQS	158.44
MS	2423	1000	C548	451	364.45
MS	2423	1000	C548	523	351.30
MS	2423	1000	C445	CP1	0.00
MS	2423	1000	C445	CY1	0.00
MS	2423	1000	C548	CEB	2.00
MS	2423	1000	C548	CE3	8.47
MS	2423	1000	C548	CE2	8.27
MS	2423	1000	C548	CEC	8.28
MS	2423	1000	C445	CQN	0.09
MS	2423	1000	C445	CQR	0.10
MS	2423	1000	C548	CEA	21.35
MS	2423	1000	C548	CE1	69.34
MS	2423	1000	C548	79A	0.44
MS	2423	1000	C045	CQP	10,683.23
MS	2423	1000	C445	CQM	1.05
MS	2423	1000	C445	CQP	1.53
MS	2423	1000	C045	79A	1,312.06
MS	2423	1000	C548	CQP	3,626.74
MS	2423	1000	C445	CPB	2.52
MS	2423	1000	C445	CQL	3.15
MS	2423	1000	C548	644	104.60
MS	2423	1000	C445	CPC	9.24
MS	2423	1000	C445	CP2	12.10
MS	2423	1000	C445	CP3	13.23
MS	2423	1000	C445	CQQ	14.25
MS	2423	1000	C445	CPA	21.86
MS	2423	1000	C045	59E	35.31
MS	2423	1000	C548	463	37,928.43
MS	2423	1000	C045	451	156,950.96
MS	2423	1000	C045	CQH	145,333.05
MS	2423	1000	C045	CJ6	249.88
MS	2423	1000	C045	644	27,376.04
MS	2423	1000	C045	780	88,800.21
MS	2423	1000	C045	59H	14,873.05
MS	2423	1000	C045	48Q	320,000.00
MS	2423	1000	C045	CY1	5,157,756.81

MS	2423	2000	C845	CY7	-266,958.06
MS	2423	2000	C845	463	2,302,030.81
MS	2423	2000	C845	710	-2,238.91
MS	2423	2000	C845	464	1,794.43
MS	2423	2000	C845	CQK	20.41
MS	2423	2000	C845	CQS	25.46
MS	2423	2000	C845	524	51,223.04
MS	2423	2000	C845	CQJ	2,729.82
MS	2423	2000	C845	CQR	284.99
MS	2423	2000	C845	CQN	226.80
MS	2423	2000	C845	79A	1,916.50
MS	2423	2000	C845	693	40.85
MS	2423	2000	C845	CQM	2,134.88
MS	2423	2000	C845	CQP	902.49
MS	2423	2000	C845	CEB	2,843.69
MS	2423	2000	C845	CE3	7,223.01
MS	2423	2000	C845	CPB	7,339.56
MS	2423	2000	C845	CE2	2,338.32
MS	2423	2000	C845	CEC	5,845.92
MS	2423	2000	C845	CQG	9,628.09
MS	2423	2000	C845	CQL	13,548.14
MS	2423	2000	C845	CEA	22,272.71
MS	2423	2000	C845	CP3	22,243.95
MS	2423	2000	C845	768	750.00
MS	2423	2000	C845	CPC	25,362.76
MS	2423	2000	C845	59E	883.77
MS	2423	2000	C845	CP2	39,450.71
MS	2423	2000	C845	48J	11,087.01
MS	2423	2000	C845	CQH	52,352.74
MS	2423	2000	C845	CQQ	31,439.01
MS	2423	2000	C845	CE1	102,001.18
MS	2423	2000	C845	CPA	61,997.17
MS	2423	2000	C845	644	19,317.78
MS	2423	2000	C845	CQF	114,809.55
MS	2423	2000	C845	CQ1	264,395.68
MS	2423	2000	C845	61J	7,571.02
MS	2423	2000	C845	451	121,741.14
MS	2423	2000	C845	780	108,236.44
MS	2423	2000	C845	CP1	392,948.96
MS	2423	2000	C845	523	639,484.91
MS	2423	2000	C845	59H	16,956.00
MS	2423	2000	C845	CJ1	2,391,416.95
MS	2423	2000	C845	481	7,909,637.35
MS	2426	1000	C052	CY7	-5,749.85

MS	2426	1000	C052	CQK	0.29
MS	2426	1000	C052	CQS	0.88
MS	2426	1000	C052	CQN	6.28
MS	2426	1000	C052	CQP	6.47
MS	2426	1000	C052	CQR	6.88
MS	2426	1000	C052	CQM	54.29
MS	2426	1000	C052	CQG	76.21
MS	2426	1000	C052	CQH	124.33
MS	2426	1000	C052	CPB	221.97
MS	2426	1000	C052	CQF	287.17
MS	2426	1000	C052	CQL	424.69
MS	2426	1000	C052	CPC	797.98
MS	2426	1000	C052	CP2	800.27
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MS	2426	1000	C052	CQQ	876.74
MS	2426	1000	C052	CPA	1,917.84
MS	2426	1000	C052	463	3,197.46
MS	2426	1000	C052	481	6,353.74
MS	2426	1000	C052	CQ1	8,375.66
MS	2426	1000	C052	CJ1	9,689.89
MS	2426	1000	C052	CP1	12,279.51
MS	2441	0	C004	464	975.87
MS	2441	0	C004	524	17,322.80
MS	2441	0	C004	CJ1	-7,738.71
MS	2441	0	C004	463	63,374.80
MS	2441	0	C004	644	194.61
MS	2441	0	C004	451	316.45
MS	2441	0	C004	CQJ	1,129.13
MS	2441	0	C004	CE1	28,349.44
MS	2441	0	C004	CE3	3,082.90
MS	2441	0	C004	CEA	8,591.97
MS	2441	0	C004	CE2	3,153.66
MS	2441	0	C004	CEC	3,011.43
MS	2441	0	C004	CEB	907.27
MS	2441	0	C004	CQK	0.03
MS	2441	0	C004	CQS	0.23
MS	2441	0	C004	CQN	3.91
MS	2441	0	C004	CQR	4.45
MS	2441	0	C004	CQG	12.31
MS	2441	0	C004	CQM	38.94
MS	2441	0	C004	79A	1.63
MS	2441	0	C004	CQH	80.02
MS	2441	0	C004	CPB	138.22
MS	2441	0	C004	CQF	104.41

MS	2441	0	C004	CP2	655.02
MS	2441	0	C004	CQP	32.40
MS	2441	0	C004	CQL	217.88
MS	2441	0	C004	CPC	506.35
MS	2441	0	C004	CQQ	635.17
MS	2441	0	C004	CP3	487.48
MS	2441	0	C004	CPA	1,200.68
MS	2441	0	C004	780	4,777.42
MS	2441	0	C004	CQ1	4,053.52
MS	2441	0	C004	CP1	7,779.13
MS	2441	0	C004	523	285,987.66
MS	2441	0	C004	59H	600.00
MS	2441	0	C004	481	208,759.45
NC	2411	0	C001	CY7	-246,098.63
NC	2411	0	C001	481	1,060,589.58
NC	2411	0	C001	523	802,622.86
NC	2411	0	C001	710	-31,209.93
NC	2411	0	C001	CQ1	233,479.44
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NC	2411	0	C001	CY1	-22,114.59
NC	2411	0	C001	463	381,706.98
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NC	2411	0	C001	48J	48,436.75
NC	2411	0	C001	CP2	16,763.19
NC	2411	0	C001	CPA	35,917.40
NC	2411	0	C001	CA4	-1,694.71
NC	2411	0	C001	CE3	10,099.55
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NC	2411	0	C001	CQL	12,090.35
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NC	2411	0	C001	CP3	9,726.08
NC	2411	0	C001	CQF	8,361.14
NC	2411	0	C001	CPB	3,120.39
NC	2411	0	C001	CEA	35,906.89
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NC	2411	0	C001	CEC	12,159.32
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NC	2411	0	C001	CE2	10,087.90
NC	2411	0	C001	CQM	1,481.25
NC	2411	0	C001	CQG	477.40
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NC	2421	1100	C022	CY7	-825,749.73
NC	2421	1100	C022	CJ1	2,463,794.90
NC	2421	1100	C022	CP1	2,633,118.48
NC	2421	1100	C022	CQ1	3,107,655.98
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NC	2421	1100	C022	CP2	157,386.02
NC	2421	1100	C022	463	1,741,829.10
NC	2421	1100	C022	CPA	335,927.05
NC	2421	1100	C022	481	104,795.00
NC	2421	1100	C248	CQ1	1,057,171.17
NC	2421	1100	C022	48J	106,080.51
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NC	2421	1100	C022	CE1	1,380,279.48
NC	2421	1100	C022	CA4	33,362.61
NC	2421	1100	C022	CQF	173,441.56
NC	2421	1100	C022	CQL	114,164.23
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NC	2421	1100	C022	CE3	91,338.09
NC	2421	1100	C022	CQQ	131,856.58
NC	2421	1100	C022	CQH	29,112.74
NC	2421	1100	C022	CP3	91,463.07
NC	2421	1100	C248	CP2	76,744.70
NC	2421	1100	C248	CPA	160,363.12
NC	2421	1100	C022	CEA	319,759.00
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NC	2421	1100	C022	CEC	105,794.66
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NC	2421	1100	C248	CPC	57,783.51
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NC	2421	1100	C022	CQM	13,977.07
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NC	2421	1100	C248	CPB	14,010.27
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NC	2421	1100	C248	CQG	2,283.82
NC	2421	1100	C022	CQP	0.02
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NC	2421	1100	C022	CQK	98.18
NC	2421	1100	C022	CQR	0.02
NC	2421	1100	C248	CQN	508.80
NC	2421	1100	C022	CQS	0.05
NC	2421	1100	C248	CQK	47.61
NC	2421	1100	C022	523	37,799.14
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NC	2421	1100	C248	CE2	61.60
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NC	2421	1100	C022	48L	1,170.00
NC	2421	1100	C022	CJ6	1,329.00
NC	2421	1100	C022	524	70,756.36
NC	2421	1100	C248	658	4,001.04
NC	2421	1100	C022	768	9,745.00
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NC	2421	1100	C022	CY1	2,891,105.37
NC	2421	1200	C012	CY7	-129,067.60
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NC	2421	1200	C012	CE3	35,906.53
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NC	2421	1200	C012	CEB	10,689.61
NC	2421	1200	C012	CQK	28.95
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NC	2421	1200	C012	CQH	10,038.28
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NC	2421	1200	C012	CPC	35,336.24
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NC	2421	1200	C012	CPA	97,668.50
NC	2421	1200	C012	523	193,758.87
NC	2421	1200	C012	CP1	767,383.54
NC	2421	2100	C822	CJ1	1,320,437.87
NC	2421	2100	C822	CY7	-79,539.53
NC	2421	2100	C822	CQ1	485,437.26
NC	2421	2100	C822	CP1	582,804.93
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NC	2421	2100	C822	CQF	75,778.71
NC	2421	2100	C822	481	38,072.33
NC	2421	2100	C822	CP2	35,417.20
NC	2421	2100	C822	463	218,438.79
NC	2421	2100	C822	CQH	12,495.50
NC	2421	2100	C822	48J	42,352.50
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NC	2421	2100	C822	710	-3,929.00
NC	2421	2100	C822	CQQ	29,711.84
NC	2421	2100	C822	CPC	26,757.62
NC	2421	2100	C822	CQL	25,163.34

NC	2421	2100	C822	CP3	20,545.28
NC	2421	2100	C822	CQG	3,964.25
NC	2421	2100	C822	CPB	6,426.30
NC	2421	2100	C822	CE1	164,568.79
NC	2421	2100	C822	CA4	1,280.99
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NC	2421	2100	C822	451	0.00
NC	2421	2100	C822	CQM	3,158.70
NC	2421	2100	C822	CE3	11,264.45
NC	2421	2100	C822	464	0.00
NC	2421	2100	C822	523	2,499.83
NC	2421	2100	C822	CEA	39,071.93
NC	2421	2100	C822	CEC	13,075.34
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NC	2421	2100	C822	CEB	3,382.33
NC	2421	2100	C822	CQK	21.76
NC	2421	2100	C822	644	0.00
NC	2421	2100	C822	CQP	0.08
NC	2421	2100	C822	CQR	0.00
NC	2421	2100	C822	CQS	0.00
NC	2421	2100	C822	CQJ	93.35
NC	2421	2100	C822	524	1,036.04
NC	2421	2100	C822	768	6,695.00
NC	2421	2200	C812	CY7	-33,413.14
NC	2421	2200	C812	CJ1	82,707.43
NC	2421	2200	C812	CP1	144,837.92
NC	2421	2200	C812	CQ1	115,655.20
NC	2421	2200	C812	CPA	18,214.88
NC	2421	2200	C812	CP2	8,442.63
NC	2421	2200	C812	481	5,669.30
NC	2421	2200	C812	780	553.51
NC	2421	2200	C812	CQF	7,370.22
NC	2421	2200	C812	CQQ	6,874.36
NC	2421	2200	C812	CPC	6,739.68
NC	2421	2200	C812	463	32,165.42
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NC	2421	2200	C812	CP3	4,886.28
NC	2421	2200	C812	CPB	1,594.57
NC	2421	2200	C812	CQG	374.26
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NC	2421	2200	C812	CQH	1,191.16
NC	2421	2200	C812	CE3	3,698.34
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NC	2421	2200	C812	CEB	1,109.80

NC	2421	2200	C812	CE2	3,644.79
NC	2421	2200	C812	CQK	6.85
NC	2421	2200	C812	CEC	4,361.45
NC	2421	2200	C812	CEA	12,853.28
NC	2421	2200	C812	CE1	54,662.85
NC	2421	2200	C812	CQJ	100.71
NC	2421	2200	C812	523	46,315.73
NC	2421	2200	C812	524	1,117.69
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NC	2422	1000	C005	CJ1	1,374,727.48
NC	2422	1000	C005	CP1	981,101.01
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NC	2422	1000	C005	CPA	124,616.38
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NC	2422	1000	C005	CPB	10,794.42
NC	2422	1000	C005	CQH	13,584.47
NC	2422	1000	C005	CE3	9,636.33
NC	2422	1000	C005	CQF	83,821.55
NC	2422	1000	C005	CE1	151,770.72
NC	2422	1000	C005	CQG	4,241.51
NC	2422	1000	C005	CQM	5,443.20
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NC	2422	1000	C005	CE2	9,161.46
NC	2422	1000	C005	CEC	10,727.84
NC	2422	1000	C005	CEA	33,298.04
NC	2422	1000	C005	48J	-200.00
NC	2422	1000	C005	CQP	0.12
NC	2422	1000	C005	CQN	405.50
NC	2422	1000	C005	CQJ	613.65
NC	2422	1000	C005	CEB	2,855.70
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NC	2422	1000	C005	451	0.00
NC	2422	1000	C005	CQR	0.09
NC	2422	1000	C005	464	0.00
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NC	2422	1000	C005	CA4	17,534.37
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NC	2422	2000	C085	CP1	599,790.05
NC	2422	2000	C085	CQ1	491,316.45
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NC	2422	2000	C085	CY7	-19,942.08
NC	2422	2000	C085	463	248,362.34
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NC	2422	2000	C085	CQF	132,844.96
NC	2422	2000	C085	CP2	36,115.15
NC	2422	2000	C085	CPA	76,613.58
NC	2422	2000	C085	710	-4,605.48
NC	2422	2000	C085	CE1	138,643.84
NC	2422	2000	C085	CPC	27,691.07
NC	2422	2000	C085	CQL	25,894.88
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NC	2422	2000	C085	CA4	-3,079.19
NC	2422	2000	C085	CP3	21,212.03
NC	2422	2000	C085	CQG	7,445.50
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NC	2422	2000	C085	CQH	23,593.81
NC	2422	2000	C085	CEA	32,117.77
NC	2422	2000	C085	CEC	10,569.69
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NC	2422	2000	C085	CE2	8,649.37
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NC	2422	2000	C085	CEB	2,776.40
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NC	2422	2000	C085	451	0.00
NC	2422	2000	C085	CQP	0.00
NC	2422	2000	C085	CQK	26.10
NC	2422	2000	C085	464	0.00
NC	2422	2000	C085	CQR	0.00
NC	2422	2000	C085	523	14,748.08
NC	2422	2000	C085	644	0.00
NC	2422	2000	C085	CQS	0.00
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NC	2423	1000	C548	CY1	-13,927,318.18
NC	2423	1000	C045	CY7	-1,193,610.00
NC	2423	1000	C045	481	19,482,927.07
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NC	2423	1000	C045	CP1	4,201,088.42
NC	2423	1000	C045	CQ1	5,960,340.13
NC	2423	1000	C045	463	8,581,033.84
NC	2423	1000	C045	780	184,066.90
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NC	2423	1000	C045	CA4	111,367.98
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NC	2423	1000	C045	CQF	529,252.26
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NC	2423	1000	C045	CPA	534,271.00
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NC	2423	1000	C045	CQJ	118,782.94
NC	2423	1000	C045	CQH	90,596.54
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NC	2423	1000	C045	CQL	176,159.68
NC	2423	1000	C548	CPA	1,432,843.89
NC	2423	1000	C045	CEA	882,962.79
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NC	2423	1000	C045	523	1,424,954.21
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NC	2423	1000	C045	CQG	29,143.35
NC	2423	1000	C045	CPB	46,790.29
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NC	2423	1000	C045	CE2	238,059.82
NC	2423	1000	C548	CQQ	542,895.95
NC	2423	1000	C548	CP3	384,477.70
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NC	2423	1000	C548	CQL	479,145.23
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NC	2423	1000	C548	CY7	-719.46
NC	2423	1000	C548	CQH	14,325.52
NC	2423	1000	C548	780	1,818.22
NC	2423	1000	C548	CQM	57,491.69
NC	2423	1000	C045	CQN	1,783.24

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NC	2423	1000	C045	CQP	0.00
NC	2423	1000	C548	CQG	5,510.04
NC	2423	1000	C045	464	63,618.23
NC	2423	1000	C045	CQK	167.08
NC	2423	1000	C548	CQN	4,628.28
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NC	2423	1000	C045	644	161,990.44
NC	2423	1000	C045	CQS	0.00
NC	2423	1000	C548	CQK	456.59
NC	2423	1000	C445	CY1	0.00
NC	2423	1000	C445	CQN	0.01
NC	2423	1000	C445	CQM	0.12
NC	2423	1000	C445	CPB	0.29
NC	2423	1000	C445	CP3	1.24
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NC	2423	1000	C445	CPC	1.37
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NC	2423	1000	C548	CE2	29.54
NC	2423	1000	C445	CP1	35.21
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NC	2423	1000	C548	CEA	108.48
NC	2423	1000	C045	661	154.50
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NC	2423	1000	C045	799	375.00
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NC	2423	1000	C548	463	1,407.36
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NC	2423	1000	C045	48Q	659,193.36
NC	2423	1000	C045	CY1	13,935,719.98
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NC	2423	2000	C845	CJ1	2,908,329.23
NC	2423	2000	C845	780	298,472.00
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NC	2423	2000	C845	CP1	1,254,256.97
NC	2423	2000	C845	CQ1	1,072,272.68
NC	2423	2000	C845	CY7	-80,333.56
NC	2423	2000	C845	710	-59,930.12
NC	2423	2000	C845	523	895,633.86
NC	2423	2000	C845	CQF	216,312.57
NC	2423	2000	C845	CA4	323,157.67
NC	2423	2000	C845	CP2	80,252.46
NC	2423	2000	C845	CE3	48,504.49
NC	2423	2000	C845	CE1	708,381.14
NC	2423	2000	C845	CPA	159,626.98
NC	2423	2000	C845	CQH	38,941.15
NC	2423	2000	C845	CQG	15,327.52
NC	2423	2000	C845	CQL	53,596.37
NC	2423	2000	C845	CPC	57,365.17
NC	2423	2000	C845	CQQ	60,653.02
NC	2423	2000	C845	CP3	42,711.41
NC	2423	2000	C845	CEA	169,397.72
NC	2423	2000	C845	48J	-270.75
NC	2423	2000	C845	CEC	55,967.20
NC	2423	2000	C845	CPB	14,038.38
NC	2423	2000	C845	CE2	44,685.62
NC	2423	2000	C845	CQM	6,306.34
NC	2423	2000	C845	CEB	14,389.38
NC	2423	2000	C845	CQP	0.00
NC	2423	2000	C845	CQN	504.83
NC	2423	2000	C845	451	69,139.00
NC	2423	2000	C845	CQR	0.28
NC	2423	2000	C845	464	11,196.70
NC	2423	2000	C845	CQK	50.12
NC	2423	2000	C845	CQS	0.04
NC	2423	2000	C845	644	28,176.00
NC	2423	2000	C845	CQJ	1,137.86
NC	2423	2000	C845	799	225.00
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NC	2424	2000	C086	CE3	0.12
NC	2424	2000	C086	CEC	0.26
NC	2424	2000	C086	CE2	0.34
NC	2424	2000	C086	CEA	0.78
NC	2424	2000	C086	CE1	2.69
NC	2426	1000	C052	CY7	-39,371.27
NC	2426	1000	C052	CJ1	59,208.05
NC	2426	1000	C052	CP1	150,786.77
NC	2426	1000	C052	CQ1	128,228.53
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NC	2426	1000	C052	CPA	19,230.91
NC	2426	1000	C052	CP2	10,113.65
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NC	2426	1000	C052	CQQ	6,810.65
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NC	2426	1000	C052	CPB	1,712.72
NC	2426	1000	C052	CQG	418.37
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NC	2426	1000	C052	CE1	23,979.74
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NC	2426	1000	C052	CEC	1,776.03
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NC	2426	1000	C052	CQJ	2,168.79
NC	2426	1000	C052	481	4,387.43
NC	2426	1000	C052	524	26,327.57
NC	2426	1000	C052	463	29,110.79
NC	2426	2000	C852	CY7	-485.83
NC	2426	2000	C852	CQK	0.92
NC	2426	2000	C852	CQM	42.61
NC	2426	2000	C852	CQH	98.16
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NC	2426	2000	C852	CEB	3.49
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NC	2426	2000	C852	CE3	15.29
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NC	2426	2000	C852	CQG	38.48
NC	2426	2000	C852	CEA	44.11
NC	2426	2000	C852	CE1	182.18
NC	2426	2000	C852	CP1	12,782.02
NC	2426	2000	C852	CQ1	12,063.82
NC	2426	2000	C852	463	2,009.11
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NC	2441	0	C004	481	3,736,794.88
NC	2441	0	C004	CY7	-170,782.22
NC	2441	0	C004	523	1,468,422.97
NC	2441	0	C004	780	59,504.29
NC	2441	0	C004	CY1	-24,544.28
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NC	2441	0	C004	463	472,424.85
NC	2441	0	C004	CJ1	-2,937.36
NC	2441	0	C004	524	18,719.26
NC	2441	0	C004	CP1	28,652.59
NC	2441	0	C004	CE3	5,448.04
NC	2441	0	C004	48J	-416.23
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NC	2441	0	C004	451	0.00
NC	2441	0	C004	CP3	938.40
NC	2441	0	C004	CQ1	28,340.57
NC	2441	0	C004	CQL	1,236.02
NC	2441	0	C004	CE2	5,431.75
NC	2441	0	C004	CP2	1,916.85
NC	2441	0	C004	464	3,075.00
NC	2441	0	C004	CEB	1,674.12

NC	2441	0	C004	CPB	326.30
NC	2441	0	C004	CA4	-43.50
NC	2441	0	C004	644	1,105.00
NC	2441	0	C004	CQM	118.02
NC	2441	0	C004	CQH	172.79
NC	2441	0	C004	CQF	1,040.27
NC	2441	0	C004	CQG	68.06
NC	2441	0	C004	CQP	0.01
NC	2441	0	C004	CQN	11.83
NC	2441	0	C004	CQR	0.01
NC	2441	0	C004	CQK	1.60
NC	2441	0	C004	CQS	0.03
NC	2441	0	C004	810	2,916.59
NC	2441	0	C004	799	325.00
NC	2441	0	C004	79A	3,470.06
NC	2441	0	C004	48Q	38,811.28
SC	2411	0	C001	CY7	-39,695.56
SC	2411	0	C001	481	301,154.39
SC	2411	0	C001	CY1	-12,492.35
SC	2411	0	C001	710	-4,426.97
SC	2411	0	C001	CP1	83,832.56
SC	2411	0	C001	CE3	2,049.97
SC	2411	0	C001	780	3,083.69
SC	2411	0	C001	463	81,148.52
SC	2411	0	C001	523	219,334.04
SC	2411	0	C001	CQ1	70,585.08
SC	2411	0	C001	CE1	38,404.00
SC	2411	0	C001	CP2	11,909.46
SC	2411	0	C001	CPA	15,078.75
SC	2411	0	C001	524	0.00
SC	2411	0	C001	CE2	5,646.58
SC	2411	0	C001	CP3	2,844.14
SC	2411	0	C001	231	184.80
SC	2411	0	C001	CQQ	4,790.71
SC	2411	0	C001	CPC	4,792.37
SC	2411	0	C001	CQL	4,419.60
SC	2411	0	C001	CEA	9,809.14
SC	2411	0	C001	CPB	2,024.81
SC	2411	0	C001	CEC	2,928.21
SC	2411	0	C001	CEB	1,220.05
SC	2411	0	C001	CQK	378.53
SC	2411	0	C001	CQF	2,199.97
SC	2411	0	C001	451	58.35
SC	2411	0	C001	CQM	524.97

SC	2411	0	C001	CQJ	0.00
SC	2411	0	C001	CQH	538.16
SC	2411	0	C001	CQG	214.57
SC	2411	0	C001	464	0.00
SC	2411	0	C001	644	8.75
SC	2411	0	C001	CQN	65.27
SC	2411	0	C001	812	0.00
SC	2411	0	C001	48J	7,900.35
SC	2421	1100	C248	CY1	-1,199,397.74
SC	2421	1100	C022	CY7	-53,427.18
SC	2421	1100	C022	CJ1	726,428.11
SC	2421	1100	C022	CP1	707,268.16
SC	2421	1100	C022	CQ1	1,177,821.72
SC	2421	1100	C022	CP2	92,132.42
SC	2421	1100	C022	CPA	116,573.30
SC	2421	1100	C248	CP1	448,689.07
SC	2421	1100	C022	481	10,367.66
SC	2421	1100	C022	CQF	46,189.10
SC	2421	1100	C022	CQL	33,036.59
SC	2421	1100	C022	710	-1,580.95
SC	2421	1100	C022	CQQ	37,160.47
SC	2421	1100	C022	CPC	37,095.92
SC	2421	1100	C022	780	7,096.69
SC	2421	1100	C022	CP3	22,630.43
SC	2421	1100	C022	CPB	15,731.76
SC	2421	1100	C022	451	0.00
SC	2421	1100	C248	CP2	58,744.39
SC	2421	1100	C248	CPA	74,140.92
SC	2421	1100	C022	CQG	4,453.89
SC	2421	1100	C022	CQH	11,269.66
SC	2421	1100	C022	CQK	2,929.75
SC	2421	1100	C022	CE1	390,414.04
SC	2421	1100	C248	CQQ	23,220.32
SC	2421	1100	C022	464	0.00
SC	2421	1100	C248	CPC	23,525.88
SC	2421	1100	C248	CP3	14,125.69
SC	2421	1100	C022	CQM	4,145.33
SC	2421	1100	C248	CQL	21,540.52
SC	2421	1100	C248	CQ1	468,472.69
SC	2421	1100	C248	CPB	9,997.22
SC	2421	1100	C022	644	0.00
SC	2421	1100	C022	CEA	98,767.52
SC	2421	1100	C022	CE2	56,901.34
SC	2421	1100	C022	463	261,347.67

SC	2421	1100	C022	CE3	18,956.61
SC	2421	1100	C248	780	114.47
SC	2421	1100	C022	CQN	523.25
SC	2421	1100	C022	CEC	29,943.43
SC	2421	1100	C248	CQM	2,562.10
SC	2421	1100	C022	CQR	0.00
SC	2421	1100	C022	CEB	12,082.05
SC	2421	1100	C248	CQF	14,868.18
SC	2421	1100	C248	CQN	325.37
SC	2421	1100	C248	CQH	3,545.89
SC	2421	1100	C248	CQG	1,475.72
SC	2421	1100	C022	812	0.00
SC	2421	1100	C248	CQK	1,954.95
SC	2421	1100	C022	CQP	0.08
SC	2421	1100	C022	779	250.00
SC	2421	1100	C022	768	650.00
SC	2421	1100	C022	CQJ	1,825.99
SC	2421	1100	C022	523	3,156.69
SC	2421	1100	C022	48J	14,781.18
SC	2421	1100	C022	524	27,571.69
SC	2421	1100	C022	CY1	1,199,306.08
SC	2421	1200	C012	CY7	-40,998.55
SC	2421	1200	C012	CP1	329,253.77
SC	2421	1200	C012	CJ1	459,827.84
SC	2421	1200	C012	CP2	43,323.31
SC	2421	1200	C012	CPA	54,532.32
SC	2421	1200	C012	CQQ	17,571.62
SC	2421	1200	C012	CPC	17,257.30
SC	2421	1200	C012	CP3	10,789.17
SC	2421	1200	C012	CQL	15,507.33
SC	2421	1200	C012	CPB	7,347.24
SC	2421	1200	C012	CQH	6,265.66
SC	2421	1200	C012	CQF	24,811.41
SC	2421	1200	C012	CQM	1,928.24
SC	2421	1200	C012	481	34,400.78
SC	2421	1200	C012	812	0.00
SC	2421	1200	C012	CQK	1,395.27
SC	2421	1200	C012	CQG	2,556.18
SC	2421	1200	C012	CEB	6,862.34
SC	2421	1200	C012	CEC	16,712.44
SC	2421	1200	C012	CE3	10,819.22
SC	2421	1200	C012	CQN	242.40
SC	2421	1200	C012	CEA	55,614.31
SC	2421	1200	C012	CE2	31,946.64

SC	2421	1200	C012	780	1.96
SC	2421	1200	C012	CE1	217,759.26
SC	2421	1200	C012	CQ1	312,625.81
SC	2421	1200	C012	CQJ	677.24
SC	2421	1200	C012	523	9,334.65
SC	2421	1200	C012	524	10,849.59
SC	2421	1200	C012	463	167,613.77
SC	2421	2100	C822	CQ1	61,963.25
SC	2421	2100	C822	CE3	352.99
SC	2421	2100	C822	463	19,735.70
SC	2421	2100	C822	CE1	7,258.91
SC	2421	2100	C822	CY7	-1,568.00
SC	2421	2100	C822	CE2	1,076.61
SC	2421	2100	C822	CEA	1,682.23
SC	2421	2100	C822	CP2	10,116.05
SC	2421	2100	C822	CP1	82,105.38
SC	2421	2100	C822	780	4,922.84
SC	2421	2100	C822	481	2,394.86
SC	2421	2100	C822	CEC	484.55
SC	2421	2100	C822	CQK	207.52
SC	2421	2100	C822	CEB	201.27
SC	2421	2100	C822	CQG	509.29
SC	2421	2100	C822	CPA	12,961.15
SC	2421	2100	C822	CPB	1,730.72
SC	2421	2100	C822	CQQ	4,442.23
SC	2421	2100	C822	CPC	4,273.22
SC	2421	2100	C822	CQH	1,513.39
SC	2421	2100	C822	CQM	488.87
SC	2421	2100	C822	451	79.62
SC	2421	2100	C822	CP3	2,836.44
SC	2421	2100	C822	CQR	0.00
SC	2421	2100	C822	644	11.94
SC	2421	2100	C822	48J	2,127.60
SC	2421	2100	C822	CQP	0.07
SC	2421	2100	C822	CQL	3,646.42
SC	2421	2100	C822	CQN	59.19
SC	2421	2100	C822	CQF	7,560.40
SC	2421	2100	C822	523	5,062.43
SC	2421	2100	C822	CJ1	145,608.70
SC	2421	2200	C812	CY7	-1,149.24
SC	2421	2200	C812	CQH	696.44
SC	2421	2200	C812	CPA	10,741.75
SC	2421	2200	C812	CQF	2,673.82
SC	2421	2200	C812	CPB	1,433.73

SC	2421	2200	C812	CQG	266.72
SC	2421	2200	C812	463	11,611.85
SC	2421	2200	C812	481	4,922.74
SC	2421	2200	C812	CQN	49.30
SC	2421	2200	C812	CQK	255.11
SC	2421	2200	C812	CQM	405.16
SC	2421	2200	C812	CP3	2,267.33
SC	2421	2200	C812	CQL	3,178.86
SC	2421	2200	C812	CPC	3,404.46
SC	2421	2200	C812	CQQ	3,465.60
SC	2421	2200	C812	CP2	8,236.47
SC	2421	2200	C812	CEB	779.26
SC	2421	2200	C812	CE3	1,151.36
SC	2421	2200	C812	780	189.53
SC	2421	2200	C812	CEC	1,900.97
SC	2421	2200	C812	CE2	3,417.75
SC	2421	2200	C812	CQ1	57,825.24
SC	2421	2200	C812	CP1	65,027.34
SC	2421	2200	C812	CEA	6,196.69
SC	2421	2200	C812	CE1	23,341.53
SC	2421	2200	C812	CJ1	31,552.18
SC	2421	2200	C812	523	87,106.22
SC	2422	1000	C005	CJ1	447,280.64
SC	2422	1000	C005	CQ1	558,652.03
SC	2422	1000	C005	CP1	368,160.33
SC	2422	1000	C005	710	-23,595.70
SC	2422	1000	C005	CY7	-21,261.02
SC	2422	1000	C005	CP2	47,677.81
SC	2422	1000	C005	780	7,408.70
SC	2422	1000	C005	481	84,433.89
SC	2422	1000	C005	463	64,315.24
SC	2422	1000	C005	CPA	60,706.23
SC	2422	1000	C005	CQH	5,826.18
SC	2422	1000	C005	CQL	17,754.09
SC	2422	1000	C005	CQQ	19,158.34
SC	2422	1000	C005	CQF	26,780.12
SC	2422	1000	C005	CPC	19,348.51
SC	2422	1000	C005	CP3	11,346.61
SC	2422	1000	C005	CPB	8,182.15
SC	2422	1000	C005	CQK	1,536.87
SC	2422	1000	C005	CQG	2,428.49
SC	2422	1000	C005	CQM	2,113.76
SC	2422	1000	C005	CE1	57,378.58
SC	2422	1000	C005	CE2	8,373.43

SC	2422	1000	C005	CQR	0.00
SC	2422	1000	C005	451	0.00
SC	2422	1000	C005	CEA	14,664.49
SC	2422	1000	C005	CQN	269.32
SC	2422	1000	C005	CEC	4,433.64
SC	2422	1000	C005	CE3	2,517.80
SC	2422	1000	C005	CEB	1,732.56
SC	2422	1000	C005	644	14.67
SC	2422	1000	C005	CQP	0.00
SC	2422	1000	C005	CQS	0.01
SC	2422	1000	C005	464	19.41
SC	2422	1000	C005	523	110,246.24
SC	2422	1000	C005	CQJ	828.42
SC	2422	1000	C005	48D	322.49
SC	2422	1000	C005	48J	773.85
SC	2422	1000	C005	524	12,041.01
SC	2422	2000	C085	CJ1	1,636,530.64
SC	2422	2000	C085	CQ1	508,966.11
SC	2422	2000	C085	CP1	514,426.79
SC	2422	2000	C085	780	66,321.17
SC	2422	2000	C085	481	102,442.98
SC	2422	2000	C085	CP2	68,038.63
SC	2422	2000	C085	463	120,482.91
SC	2422	2000	C085	CPA	84,497.57
SC	2422	2000	C085	CQF	76,123.45
SC	2422	2000	C085	CQH	16,483.16
SC	2422	2000	C085	CQL	23,756.60
SC	2422	2000	C085	CQQ	27,170.97
SC	2422	2000	C085	CQG	6,949.37
SC	2422	2000	C085	CPC	27,124.01
SC	2422	2000	C085	CP3	16,139.71
SC	2422	2000	C085	CY7	-2,659.41
SC	2422	2000	C085	524	6,210.82
SC	2422	2000	C085	CPB	11,535.82
SC	2422	2000	C085	CQK	1,977.06
SC	2422	2000	C085	CE1	66,413.59
SC	2422	2000	C085	CQM	3,056.14
SC	2422	2000	C085	CE2	9,572.70
SC	2422	2000	C085	CEA	16,951.15
SC	2422	2000	C085	CE3	3,817.84
SC	2422	2000	C085	CEC	5,235.68
SC	2422	2000	C085	CQN	392.44
SC	2422	2000	C085	CEB	2,082.31
SC	2422	2000	C085	CY1	-67.06

SC	2422	2000	C085	CQR	0.03
SC	2422	2000	C085	451	146.96
SC	2422	2000	C085	CQP	0.00
SC	2422	2000	C085	644	683.79
SC	2422	2000	C085	523	20,162.56
SC	2422	2000	C085	CQS	0.03
SC	2422	2000	C085	79A	0.85
SC	2422	2000	C085	464	32.23
SC	2422	2000	C085	CQJ	443.04
SC	2422	2000	C085	59E	102.74
SC	2422	2000	C085	48J	125.20
SC	2423	1000	C548	CY1	-11,090,539.76
SC	2423	1000	C045	CJ1	7,139,673.46
SC	2423	1000	C045	CY7	-133,121.80
SC	2423	1000	C045	CP1	3,179,720.36
SC	2423	1000	C045	481	12,181,653.44
SC	2423	1000	C045	CQ1	4,362,547.76
SC	2423	1000	C045	48J	-20,712.66
SC	2423	1000	C045	CPA	585,970.43
SC	2423	1000	C045	CP2	464,217.38
SC	2423	1000	C045	710	-15,140.72
SC	2423	1000	C548	CP1	5,271,937.64
SC	2423	1000	C045	463	2,786,478.72
SC	2423	1000	C045	780	59,685.75
SC	2423	1000	C045	CPC	187,376.39
SC	2423	1000	C045	CQL	167,704.35
SC	2423	1000	C045	CQQ	187,591.77
SC	2423	1000	C045	CQF	316,713.83
SC	2423	1000	C045	CP3	114,648.37
SC	2423	1000	C045	CPB	78,945.45
SC	2423	1000	C045	CQH	74,559.89
SC	2423	1000	C548	CP2	990,125.16
SC	2423	1000	C548	CPA	1,250,250.18
SC	2423	1000	C045	CQG	30,054.30
SC	2423	1000	C045	CQK	14,106.80
SC	2423	1000	C045	CE1	1,914,436.60
SC	2423	1000	C045	451	141,629.51
SC	2423	1000	C045	231	17,096.56
SC	2423	1000	C548	CQQ	400,710.82
SC	2423	1000	C548	CPC	399,307.96
SC	2423	1000	C548	CP3	244,597.81
SC	2423	1000	C045	CE3	94,259.04
SC	2423	1000	C548	CQL	354,650.35
SC	2423	1000	C045	CQM	20,801.46

SC	2423	1000	C548	CPB	168,802.71
SC	2423	1000	C045	CE2	272,854.35
SC	2423	1000	C045	CEA	468,734.26
SC	2423	1000	C045	644	39,997.95
SC	2423	1000	C045	CEC	139,669.55
SC	2423	1000	C548	780	387.01
SC	2423	1000	C045	464	18,285.32
SC	2423	1000	C548	CQM	44,332.96
SC	2423	1000	C045	CQN	2,611.86
SC	2423	1000	C045	CEB	54,567.43
SC	2423	1000	C045	CQR	0.03
SC	2423	1000	C548	CQN	5,608.36
SC	2423	1000	C045	CQP	0.06
SC	2423	1000	C548	CQK	30,651.05
SC	2423	1000	C445	CY1	0.00
SC	2423	1000	C045	CQS	0.02
SC	2423	1000	C548	CQR	0.86
SC	2423	1000	C548	CQS	0.86
SC	2423	1000	C548	CQP	1.76
SC	2423	1000	C548	523	9.45
SC	2423	1000	C045	79A	3,272.39
SC	2423	1000	C445	CQJ	24.88
SC	2423	1000	C548	CQG	5,747.68
SC	2423	1000	C548	463	74.13
SC	2423	1000	C445	523	105.36
SC	2423	1000	C045	CQJ	43,530.74
SC	2423	1000	C045	523	789,127.31
SC	2423	1000	C445	48D	188.24
SC	2423	1000	C548	CQH	13,808.73
SC	2423	1000	C445	48L	283.50
SC	2423	1000	C445	524	294.95
SC	2423	1000	C548	CQF	56,842.18
SC	2423	1000	C045	812	1,092.65
SC	2423	1000	C045	779	1,250.00
SC	2423	1000	C045	524	640,978.56
SC	2423	1000	C548	481	3,413.16
SC	2423	1000	C045	768	3,600.00
SC	2423	1000	C045	59E	6,713.75
SC	2423	1000	C548	CQ1	1,804,209.60
SC	2423	1000	C548	CQJ	11,035.68
SC	2423	1000	C445	481	79,569.45
SC	2423	1000	C548	524	127,955.61
SC	2423	1000	C045	48Q	399,000.00
SC	2423	1000	C045	CY1	11,095,822.20

SC	2423	2000	C845	481	4,248,523.99
SC	2423	2000	C845	CY7	-78,064.36
SC	2423	2000	C845	CJ1	1,987,693.94
SC	2423	2000	C845	463	812,339.03
SC	2423	2000	C845	CP1	866,252.66
SC	2423	2000	C845	CQ1	567,181.16
SC	2423	2000	C845	CP2	136,487.75
SC	2423	2000	C845	710	-11,729.26
SC	2423	2000	C845	780	102,474.52
SC	2423	2000	C845	CE3	13,870.91
SC	2423	2000	C845	CE1	271,566.49
SC	2423	2000	C845	CPA	170,516.68
SC	2423	2000	C845	CQH	22,077.90
SC	2423	2000	C845	523	290,659.40
SC	2423	2000	C845	CQL	48,611.23
SC	2423	2000	C845	CQF	87,258.89
SC	2423	2000	C845	451	8,167.81
SC	2423	2000	C845	CPC	54,813.79
SC	2423	2000	C845	CQK	3,810.17
SC	2423	2000	C845	CPB	22,986.35
SC	2423	2000	C845	CQQ	55,657.41
SC	2423	2000	C845	CP3	32,690.25
SC	2423	2000	C845	CEA	70,012.72
SC	2423	2000	C845	CE2	39,072.45
SC	2423	2000	C845	CQG	9,147.23
SC	2423	2000	C845	CEC	21,706.99
SC	2423	2000	C845	812	134.48
SC	2423	2000	C845	CQM	5,969.46
SC	2423	2000	C845	644	8,877.35
SC	2423	2000	C845	CEB	8,368.31
SC	2423	2000	C845	48D	0.00
SC	2423	2000	C845	464	4,129.47
SC	2423	2000	C845	231	475.50
SC	2423	2000	C845	CQN	751.95
SC	2423	2000	C845	CQR	0.01
SC	2423	2000	C845	48J	3,614.23
SC	2423	2000	C845	CQP	0.01
SC	2423	2000	C845	CQS	0.01
SC	2423	2000	C845	79A	4.29
SC	2423	2000	C845	CY1	67.06
SC	2423	2000	C845	CQJ	1,548.94
SC	2423	2000	C845	524	20,605.07
SC	2423	2000	C845	59E	1,365.00
SC	2426	1000	C052	CP1	26,946.78

SC	2426	1000	C052	CP2	3,534.98
SC	2426	1000	C052	CP3	830.65
SC	2426	1000	C052	CPA	4,505.72
SC	2426	1000	C052	CPB	608.13
SC	2426	1000	C052	CPC	1,431.78
SC	2426	1000	C052	CQL	1,300.19
SC	2426	1000	C052	CQQ	1,415.96
SC	2426	1000	C052	CQN	19.39
SC	2426	1000	C052	CQK	130.61
SC	2426	1000	C052	CQG	133.31
SC	2426	1000	C052	CQM	153.43
SC	2426	1000	C052	CEB	303.47
SC	2426	1000	C052	CQH	306.38
SC	2426	1000	C052	CE3	452.77
SC	2426	1000	C052	CQJ	710.07
SC	2426	1000	C052	CEC	726.44
SC	2426	1000	C052	523	801.96
SC	2426	1000	C052	481	1,071.86
SC	2426	1000	C052	CQF	1,272.57
SC	2426	1000	C052	CE2	1,341.73
SC	2426	1000	C052	CEA	2,381.85
SC	2426	1000	C052	463	2,425.61
SC	2426	1000	C052	CE1	9,063.17
SC	2426	1000	C052	CJ1	11,715.27
SC	2426	1000	C052	524	14,383.89
SC	2426	1000	C052	CQ1	26,973.96
SC	2441	0	C004	481	1,097,251.13
SC	2441	0	C004	524	151,663.74
SC	2441	0	C004	523	738,746.92
SC	2441	0	C004	CP1	439,040.17
SC	2441	0	C004	463	148,583.70
SC	2441	0	C004	710	-13,701.18
SC	2441	0	C004	59E	17,672.51
SC	2441	0	C004	CPA	113,433.51
SC	2441	0	C004	CJ1	-9,113.88
SC	2441	0	C004	CP2	87,650.85
SC	2441	0	C004	CY7	-4,864.83
SC	2441	0	C004	CPC	36,098.84
SC	2441	0	C004	780	49,434.88
SC	2441	0	C004	CPB	15,015.57
SC	2441	0	C004	CP3	25,305.93
SC	2441	0	C004	CQQ	36,798.19
SC	2441	0	C004	CQL	32,731.87
SC	2441	0	C004	CE1	51,755.18

SC	2441	0	C004	CE3	3,097.89
SC	2441	0	C004	48J	-973.03
SC	2441	0	C004	CE2	7,459.14
SC	2441	0	C004	CEA	13,198.19
SC	2441	0	C004	CQ1	52,848.46
SC	2441	0	C004	CEC	4,117.24
SC	2441	0	C004	CQM	4,087.28
SC	2441	0	C004	231	3,062.40
SC	2441	0	C004	451	191.90
SC	2441	0	C004	CQF	1,715.82
SC	2441	0	C004	CEB	1,668.91
SC	2441	0	C004	CQH	426.10
SC	2441	0	C004	CQG	150.83
SC	2441	0	C004	644	343.43
SC	2441	0	C004	812	0.00
SC	2441	0	C004	CQS	0.01
SC	2441	0	C004	CQR	0.09
SC	2441	0	C004	CQP	0.13
SC	2441	0	C004	79A	1.69
SC	2441	0	C004	682	13.50
SC	2441	0	C004	CQN	498.50
SC	2441	0	C004	464	730.67
SC	2441	0	C004	CQK	2,827.51
SC	2441	0	C004	CQJ	11,016.77
TN	2411	0	C001	481	3,562,644.15
TN	2411	0	C001	CY7	-164,280.75
TN	2411	0	C001	523	1,479,989.67
TN	2411	0	C001	710	-86,756.31
TN	2411	0	C001	CP1	514,772.44
TN	2411	0	C001	780	35,215.02
TN	2411	0	C001	CQ1	293,908.10
TN	2411	0	C001	CP2	77,617.77
TN	2411	0	C001	463	912,490.30
TN	2411	0	C001	48J	46,677.24
TN	2411	0	C001	CA4	51.99
TN	2411	0	C001	CY1	-5,731.66
TN	2411	0	C001	CE3	28,476.45
TN	2411	0	C001	CPA	56,804.52
TN	2411	0	C001	CE1	505,178.08
TN	2411	0	C001	CQQ	30,184.98
TN	2411	0	C001	CP3	18,903.79
TN	2411	0	C001	CQL	13,885.26
TN	2411	0	C001	CPC	20,353.37
TN	2411	0	C001	79A	67.88

TN	2411	0	C001	451	4,260.98
TN	2411	0	C001	CPB	8,000.01
TN	2411	0	C001	CE2	79,920.69
TN	2411	0	C001	CEA	103,453.75
TN	2411	0	C001	CQF	8,390.67
TN	2411	0	C001	CQH	3,817.17
TN	2411	0	C001	CEC	20,028.39
TN	2411	0	C001	CQM	2,425.94
TN	2411	0	C001	CEB	14,185.40
TN	2411	0	C001	CQG	802.66
TN	2411	0	C001	CQN	321.67
TN	2411	0	C001	644	99.86
TN	2411	0	C001	CQK	97.21
TN	2411	0	C001	899	0.00
TN	2411	0	C001	CQR	0.00
TN	2411	0	C001	CQS	0.00
TN	2411	0	C001	524	69,473.50
TN	2411	0	C001	CQJ	5,738.56
TN	2411	0	C001	CQP	0.76
TN	2411	0	C001	464	636.89
TN	2411	0	C001	471	326.68
TN	2411	0	C001	48L	588.00
TN	2421	1100	C248	CY1	-7,225,865.06
TN	2421	1100	C022	CJ1	6,729,830.12
TN	2421	1100	C022	CP1	5,199,909.46
TN	2421	1100	C022	CQ1	4,174,929.89
TN	2421	1100	C022	780	121,521.43
TN	2421	1100	C022	CY7	-186,394.72
TN	2421	1100	C022	CP2	783,453.11
TN	2421	1100	C022	481	1,011,133.24
TN	2421	1100	C022	CPA	575,247.96
TN	2421	1100	C022	710	-42,679.78
TN	2421	1100	C022	CQQ	304,239.09
TN	2421	1100	C022	524	791,442.96
TN	2421	1100	C022	463	2,232,068.39
TN	2421	1100	C022	CP3	192,728.51
TN	2421	1100	C022	CQL	142,298.71
TN	2421	1100	C022	CQF	269,145.36
TN	2421	1100	C022	CPC	205,335.33
TN	2421	1100	C022	CQH	129,427.60
TN	2421	1100	C022	CPB	81,057.72
TN	2421	1100	C022	CA4	1,240.03
TN	2421	1100	C022	CE1	1,540,636.63
TN	2421	1100	C248	CP1	3,387,740.35

TN	2421	1100	C022	CE3	81,544.71
TN	2421	1100	C248	CQ1	1,937,832.07
TN	2421	1100	C022	CQJ	69,932.02
TN	2421	1100	C022	CQG	28,671.22
TN	2421	1100	C022	CQM	24,532.16
TN	2421	1100	C022	CEA	287,137.63
TN	2421	1100	C248	CP2	508,883.83
TN	2421	1100	C022	523	92,797.11
TN	2421	1100	C022	CE2	239,884.29
TN	2421	1100	C248	780	1,241.86
TN	2421	1100	C022	451	596.81
TN	2421	1100	C248	CY7	-1,898.85
TN	2421	1100	C022	48J	33,580.63
TN	2421	1100	C248	CQQ	196,563.74
TN	2421	1100	C022	79A	600.03
TN	2421	1100	C248	CPA	372,248.07
TN	2421	1100	C022	CEC	42,207.69
TN	2421	1100	C248	481	34,909.75
TN	2421	1100	C022	CEB	31,743.43
TN	2421	1100	C022	CQN	3,228.34
TN	2421	1100	C248	CP3	129,184.66
TN	2421	1100	C248	CPC	133,784.64
TN	2421	1100	C022	899	0.00
TN	2421	1100	C248	CQL	93,777.72
TN	2421	1100	C248	CPB	52,212.75
TN	2421	1100	C248	CQF	54,113.79
TN	2421	1100	C022	CQR	0.00
TN	2421	1100	C022	CQK	993.80
TN	2421	1100	C248	CQH	24,382.76
TN	2421	1100	C248	463	72,622.57
TN	2421	1100	C248	CE3	4,035.55
TN	2421	1100	C322	CY1	-86.99
TN	2421	1100	C248	CQM	15,855.60
TN	2421	1100	C248	79A	0.00
TN	2421	1100	C022	CQS	0.00
TN	2421	1100	C248	CE1	81,548.90
TN	2421	1100	C022	644	98.28
TN	2421	1100	C248	CQG	5,277.12
TN	2421	1100	C248	CQN	2,070.93
TN	2421	1100	C248	CE2	12,486.49
TN	2421	1100	C248	451	8.29
TN	2421	1100	C248	CEA	13,429.79
TN	2421	1100	C022	CQP	13.66
TN	2421	1100	C248	CQK	637.76

TN	2421	1100	C248	CEC	1,231.95
TN	2421	1100	C248	CEB	1,236.41
TN	2421	1100	C248	524	135,870.73
TN	2421	1100	C248	CQJ	10,328.86
TN	2421	1100	C248	CQR	0.20
TN	2421	1100	C248	CQS	0.20
TN	2421	1100	C322	CE3	0.67
TN	2421	1100	C322	CEB	1.41
TN	2421	1100	C248	644	1.73
TN	2421	1100	C322	CEC	2.14
TN	2421	1100	C248	464	2.76
TN	2421	1100	C322	CE2	8.90
TN	2421	1100	C322	CEA	10.24
TN	2421	1100	C248	CQP	11.39
TN	2421	1100	C022	464	98.06
TN	2421	1100	C322	CE1	63.63
TN	2421	1100	C022	471	283.09
TN	2421	1100	C022	59E	854.09
TN	2421	1100	C248	48J	1,200.78
TN	2421	1100	C022	48L	2,058.00
TN	2421	1100	C022	CJ6	13,267.96
TN	2421	1100	C022	CY1	7,227,201.04
TN	2421	1200	C012	CY7	-100,898.19
TN	2421	1200	C012	524	57,346.55
TN	2421	1200	C012	CP1	651,136.90
TN	2421	1200	C012	CQ1	369,278.49
TN	2421	1200	C012	CJ1	531,942.20
TN	2421	1200	C012	710	-2,504.25
TN	2421	1200	C012	CQJ	5,554.81
TN	2421	1200	C012	CP2	97,782.99
TN	2421	1200	C012	481	105,675.89
TN	2421	1200	C012	CPA	71,873.53
TN	2421	1200	C012	780	931.30
TN	2421	1200	C012	CP3	24,236.48
TN	2421	1200	C012	CQQ	38,053.08
TN	2421	1200	C012	CQL	17,566.65
TN	2421	1200	C012	CPC	25,859.09
TN	2421	1200	C012	CE1	196,857.48
TN	2421	1200	C012	CQF	24,465.63
TN	2421	1200	C012	CPB	10,142.35
TN	2421	1200	C012	CE2	30,826.99
TN	2421	1200	C012	CQH	11,984.89
TN	2421	1200	C012	CE3	9,710.04
TN	2421	1200	C012	CQG	2,721.18

TN	2421	1200	C012	CQM	3,068.86
TN	2421	1200	C012	463	217,573.47
TN	2421	1200	C012	451	0.00
TN	2421	1200	C012	CQN	410.41
TN	2421	1200	C012	CEA	30,716.89
TN	2421	1200	C012	CEC	3,171.10
TN	2421	1200	C012	CQK	124.81
TN	2421	1200	C012	CEB	2,915.71
TN	2421	1200	C012	CQP	1.58
TN	2421	1200	C312	CE3	14.33
TN	2421	1200	C312	CE2	21.31
TN	2421	1200	C312	CEA	46.85
TN	2421	1200	C312	CE1	161.89
TN	2421	1200	C012	CJ6	2,562.84
TN	2421	1200	C012	CY1	3,240.27
TN	2421	1200	C012	523	48,471.07
TN	2421	2100	C822	CJ1	2,577,952.54
TN	2421	2100	C822	CP1	1,348,591.26
TN	2421	2100	C822	CQ1	764,920.32
TN	2421	2100	C822	780	183,245.35
TN	2421	2100	C822	481	322,374.01
TN	2421	2100	C822	CP2	203,931.83
TN	2421	2100	C822	524	288,423.93
TN	2421	2100	C822	463	349,063.41
TN	2421	2100	C822	CPA	148,923.79
TN	2421	2100	C822	CY7	-31,274.34
TN	2421	2100	C822	710	-28,017.19
TN	2421	2100	C822	CQH	53,957.84
TN	2421	2100	C822	48J	43,230.79
TN	2421	2100	C822	CQF	112,514.99
TN	2421	2100	C822	CQQ	78,534.83
TN	2421	2100	C822	CP3	49,860.71
TN	2421	2100	C822	CQL	37,239.25
TN	2421	2100	C822	CPC	53,416.59
TN	2421	2100	C822	CPB	21,002.15
TN	2421	2100	C822	523	181,175.54
TN	2421	2100	C822	CA4	278.52
TN	2421	2100	C822	451	2,781.84
TN	2421	2100	C822	CQG	12,493.60
TN	2421	2100	C822	CQJ	28,599.28
TN	2421	2100	C822	CE1	243,274.69
TN	2421	2100	C822	CE3	13,661.60
TN	2421	2100	C822	CQM	6,330.99
TN	2421	2100	C822	79A	302.96

TN	2421	2100	C822	CE2	38,195.32
TN	2421	2100	C822	CEA	46,964.35
TN	2421	2100	C822	CQN	837.78
TN	2421	2100	C822	CEC	8,767.53
TN	2421	2100	C822	CEB	5,658.36
TN	2421	2100	C822	644	1,018.23
TN	2421	2100	C822	CQK	257.60
TN	2421	2100	C822	CQR	0.01
TN	2421	2100	C822	59E	0.00
TN	2421	2100	C822	CQS	0.01
TN	2421	2100	C822	CQP	3.61
TN	2421	2100	C822	768	10.00
TN	2421	2100	C822	464	721.42
TN	2421	2100	C822	CJ6	688.36
TN	2421	2100	C822	631	4,156.75
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TN	2421	2200	C812	CY7	-14,095.93
TN	2421	2200	C812	CP1	148,795.26
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TN	2421	2200	C812	CQ1	84,942.00
TN	2421	2200	C812	CP2	22,951.31
TN	2421	2200	C812	CPA	16,548.21
TN	2421	2200	C812	CJ1	76,255.37
TN	2421	2200	C812	CQQ	8,738.32
TN	2421	2200	C812	CP3	5,706.49
TN	2421	2200	C812	CPC	5,844.98
TN	2421	2200	C812	CQL	4,211.96
TN	2421	2200	C812	780	377.29
TN	2421	2200	C812	CPB	2,323.75
TN	2421	2200	C812	CQF	4,329.66
TN	2421	2200	C812	CQH	2,121.15
TN	2421	2200	C812	CQM	705.66
TN	2421	2200	C812	CQG	471.51
TN	2421	2200	C812	CQN	91.20
TN	2421	2200	C812	CQK	28.20
TN	2421	2200	C812	CEC	884.43
TN	2421	2200	C812	CE1	37,432.44
TN	2421	2200	C812	CE2	5,689.53
TN	2421	2200	C812	CE3	2,028.42
TN	2421	2200	C812	CEA	6,359.18
TN	2421	2200	C812	CEB	972.40
TN	2421	2200	C812	CQP	0.49
TN	2421	2200	C812	CQJ	130.65
TN	2421	2200	C812	524	2,355.20

TN	2421	2200	C812	463	36,688.11
TN	2421	2200	C812	523	62,442.51
TN	2422	1000	C005	CA4	0.00
TN	2422	1000	C005	CP1	751,773.11
TN	2422	1000	C005	780	39,065.73
TN	2422	1000	C005	CJ1	960,345.29
TN	2422	1000	C005	CQ1	708,978.33
TN	2422	1000	C005	710	-108,987.23
TN	2422	1000	C005	481	367,916.64
TN	2422	1000	C005	CP2	112,819.82
TN	2422	1000	C005	CY7	-19,552.34
TN	2422	1000	C005	523	270,024.25
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TN	2422	1000	C005	CQQ	43,455.89
TN	2422	1000	C005	524	50,861.75
TN	2422	1000	C005	631	0.00
TN	2422	1000	C005	CP3	26,891.73
TN	2422	1000	C005	CQF	39,136.63
TN	2422	1000	C005	CPC	29,592.72
TN	2422	1000	C005	CQL	20,888.22
TN	2422	1000	C005	CPB	11,640.97
TN	2422	1000	C005	CE3	3,559.74
TN	2422	1000	C005	463	159,706.38
TN	2422	1000	C005	CQH	19,451.92
TN	2422	1000	C005	CQG	4,466.87
TN	2422	1000	C005	CQJ	4,145.40
TN	2422	1000	C005	CQM	3,520.52
TN	2422	1000	C005	CE1	75,191.52
TN	2422	1000	C005	451	0.00
TN	2422	1000	C005	CQN	460.22
TN	2422	1000	C005	CE2	11,900.19
TN	2422	1000	C035	CP1	-43.10
TN	2422	1000	C005	CQR	0.00
TN	2422	1000	C005	CQK	142.62
TN	2422	1000	C005	CEA	13,234.15
TN	2422	1000	C005	CQS	0.00
TN	2422	1000	C005	79A	0.00
TN	2422	1000	C005	CEB	1,755.01
TN	2422	1000	C005	CEC	2,233.70
TN	2422	1000	C005	CQP	1.70
TN	2422	1000	C035	CE3	0.93
TN	2422	1000	C035	CE2	2.79
TN	2422	1000	C035	CEC	4.06
TN	2422	1000	C035	CEB	6.43

TN	2422	1000	C035	CEA	6.58
TN	2422	1000	C035	CE1	22.31
TN	2422	1000	C005	693	4,334.69
TN	2422	2000	C085	CJ1	1,749,569.98
TN	2422	2000	C085	CY7	-102,735.74
TN	2422	2000	C085	CP1	497,651.74
TN	2422	2000	C085	CQ1	276,738.22
TN	2422	2000	C085	481	301,867.00
TN	2422	2000	C085	710	-35,534.30
TN	2422	2000	C085	780	82,489.54
TN	2422	2000	C085	CP2	76,442.76
TN	2422	2000	C085	524	24,473.40
TN	2422	2000	C085	523	75,284.55
TN	2422	2000	C085	CQH	36,266.61
TN	2422	2000	C085	631	0.00
TN	2422	2000	C085	CQF	63,633.29
TN	2422	2000	C085	CPA	54,887.61
TN	2422	2000	C085	CQQ	29,271.89
TN	2422	2000	C085	CP3	17,829.28
TN	2422	2000	C085	CY1	-4,156.75
TN	2422	2000	C085	CQL	13,303.53
TN	2422	2000	C085	463	145,637.72
TN	2422	2000	C085	CPC	19,926.88
TN	2422	2000	C085	CQJ	2,106.94
TN	2422	2000	C085	CPB	7,775.53
TN	2422	2000	C085	CQG	9,217.88
TN	2422	2000	C085	CE3	5,512.76
TN	2422	2000	C085	CE1	95,853.23
TN	2422	2000	C085	79A	0.00
TN	2422	2000	C085	451	0.00
TN	2422	2000	C085	CQM	2,352.06
TN	2422	2000	C085	48J	-371.77
TN	2422	2000	C085	CE2	14,487.26
TN	2422	2000	C085	CEA	22,314.54
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TN	2422	2000	C085	CQN	320.39
TN	2422	2000	C085	CA4	93.15
TN	2422	2000	C085	CEB	2,996.91
TN	2422	2000	C085	CQK	94.47
TN	2422	2000	C085	644	0.00
TN	2422	2000	C085	CQR	0.00
TN	2422	2000	C085	CQS	0.00
TN	2422	2000	C085	CQP	1.53
TN	2422	2000	C085	48D	95.07

TN	2423	1000	C548	CY1	-8,202,060.08
TN	2423	1000	C045	CJ1	8,916,265.59
TN	2423	1000	C045	481	18,307,614.95
TN	2423	1000	C045	CY7	-300,478.60
TN	2423	1000	C045	CP1	3,806,370.07
TN	2423	1000	C045	CQ1	3,856,319.25
TN	2423	1000	C045	CA4	1,706.09
TN	2423	1000	C045	780	135,604.96
TN	2423	1000	C045	CP2	573,995.77
TN	2423	1000	C045	710	-35,614.15
TN	2423	1000	C045	523	1,576,335.05
TN	2423	1000	C045	463	4,906,206.60
TN	2423	1000	C045	CPA	420,890.83
TN	2423	1000	C045	524	1,952,879.95
TN	2423	1000	C045	CQH	152,660.84
TN	2423	1000	C045	CQQ	222,591.92
TN	2423	1000	C045	CP3	142,067.08
TN	2423	1000	C548	CP1	4,105,484.61
TN	2423	1000	C045	CQF	312,823.97
TN	2423	1000	C045	CQL	104,138.68
TN	2423	1000	C548	CQ1	1,438,405.06
TN	2423	1000	C045	CPC	150,888.87
TN	2423	1000	C548	481	444,659.80
TN	2423	1000	C045	CE3	95,882.34
TN	2423	1000	C045	CE1	1,881,592.47
TN	2423	1000	C045	CPB	59,218.72
TN	2423	1000	C045	451	502,610.40
TN	2423	1000	C548	CY7	-3,447.07
TN	2423	1000	C548	CP2	788,883.32
TN	2423	1000	C045	CQG	33,443.69
TN	2423	1000	C548	780	1,182.31
TN	2423	1000	C045	CQJ	160,593.96
TN	2423	1000	C045	CE2	293,849.59
TN	2423	1000	C045	CQM	17,887.59
TN	2423	1000	C548	CPA	579,972.23
TN	2423	1000	C045	79A	39,743.42
TN	2423	1000	C548	CQQ	306,380.32
TN	2423	1000	C045	48J	9,365.19
TN	2423	1000	C045	CEA	333,519.91
TN	2423	1000	C548	CP3	207,119.49
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TN	2423	1000	C548	CQL	147,110.49
TN	2423	1000	C045	644	529,261.03
TN	2423	1000	C548	463	73,610.93

TN	2423	1000	C548	CPB	80,649.94
TN	2423	1000	C045	CEC	49,518.53
TN	2423	1000	C045	CQN	2,349.53
TN	2423	1000	C548	CQF	38,533.17
TN	2423	1000	C045	CEB	37,582.92
TN	2423	1000	C548	CQH	17,950.47
TN	2423	1000	C045	799	1,334.50
TN	2423	1000	C548	48J	-89.80
TN	2423	1000	C548	CQM	24,543.63
TN	2423	1000	C045	CQK	723.72
TN	2423	1000	C548	79A	0.00
TN	2423	1000	C548	CE3	752.79
TN	2423	1000	C045	CQR	0.00
TN	2423	1000	C548	CQG	3,873.13
TN	2423	1000	C548	CQN	3,146.10
TN	2423	1000	C045	899	0.00
TN	2423	1000	C548	451	0.00
TN	2423	1000	C548	CE1	12,942.99
TN	2423	1000	C045	CQS	0.00
TN	2423	1000	C548	CE2	2,064.30
TN	2423	1000	C548	CQK	979.44
TN	2423	1000	C548	CEA	2,077.82
TN	2423	1000	C548	644	0.00
TN	2423	1000	C045	CQP	9.99
TN	2423	1000	C548	CEC	156.82
TN	2423	1000	C548	CEB	188.76
TN	2423	1000	C548	CQP	19.83
TN	2423	1000	C445	CY1	0.00
TN	2423	1000	C445	CQK	0.01
TN	2423	1000	C445	CQN	0.02
TN	2423	1000	C445	CQM	0.20
TN	2423	1000	C445	CPB	0.42
TN	2423	1000	C548	CQR	0.44
TN	2423	1000	C548	CQS	0.44
TN	2423	1000	C445	CQL	0.74
TN	2423	1000	C445	CPC	1.20
TN	2423	1000	C445	CQQ	2.04
TN	2423	1000	C445	CP3	2.09
TN	2423	1000	C445	CPA	3.04
TN	2423	1000	C445	CP2	4.62
TN	2423	1000	C045	693	13.50
TN	2423	1000	C445	463	13.55
TN	2423	1000	C045	464	107,488.53
TN	2423	1000	C445	CE3	28.66

TN	2423	1000	C445	CP1	30.08
TN	2423	1000	C045	48D	32.93
TN	2423	1000	C445	CE2	34.81
TN	2423	1000	C548	CQJ	899.79
TN	2423	1000	C445	481	40.50
TN	2423	1000	C445	CEA	93.69
TN	2423	1000	C445	CE1	230.64
TN	2423	1000	C548	524	11,865.71
TN	2423	1000	C045	471	531.23
TN	2423	1000	C548	523	1,893.50
TN	2423	1000	C045	48L	2,058.00
TN	2423	1000	C045	779	4,178.00
TN	2423	1000	C045	CJ6	5,357.97
TN	2423	1000	C045	768	11,897.28
TN	2423	1000	C045	48Q	492,000.00
TN	2423	1000	C045	CY1	8,203,900.52
TN	2423	2000	C845	481	3,322,680.46
TN	2423	2000	C845	CJ1	1,294,614.45
TN	2423	2000	C845	523	400,445.34
TN	2423	2000	C845	CP1	668,967.69
TN	2423	2000	C845	CY7	-47,307.23
TN	2423	2000	C845	CQ1	396,431.52
TN	2423	2000	C845	463	657,385.75
TN	2423	2000	C845	780	116,354.30
TN	2423	2000	C845	710	-18,823.03
TN	2423	2000	C845	524	75,459.08
TN	2423	2000	C845	CQH	25,150.85
TN	2423	2000	C845	CQF	47,930.14
TN	2423	2000	C845	CP2	99,440.72
TN	2423	2000	C845	CPA	73,737.48
TN	2423	2000	C845	451	2,491.06
TN	2423	2000	C845	CQQ	38,568.85
TN	2423	2000	C845	CP3	24,569.72
TN	2423	2000	C845	CPC	26,173.18
TN	2423	2000	C845	CQG	5,515.38
TN	2423	2000	C845	CQL	18,563.78
TN	2423	2000	C845	CPB	10,419.73
TN	2423	2000	C845	CQJ	6,704.16
TN	2423	2000	C845	CA4	0.00
TN	2423	2000	C845	CE3	10,619.74
TN	2423	2000	C845	CE1	183,779.56
TN	2423	2000	C845	CEC	7,124.66
TN	2423	2000	C845	CE2	29,093.35
TN	2423	2000	C845	CEA	38,911.68

TN	2423	2000	C845	644	450.56
TN	2423	2000	C845	79A	6,840.41
TN	2423	2000	C845	CQM	3,138.06
TN	2423	2000	C845	CEB	4,685.49
TN	2423	2000	C845	48J	20,290.61
TN	2423	2000	C845	CQN	416.02
TN	2423	2000	C845	CQK	129.33
TN	2423	2000	C845	CQR	0.00
TN	2423	2000	C845	CQS	0.00
TN	2423	2000	C845	CQP	1.42
TN	2423	2000	C845	464	778.97
TN	2423	2000	C845	471	177.88
TN	2423	2000	C845	799	250.00
TN	2423	2000	C845	CY1	4,516.58
TN	2424	2000	C086	CJ1	0.00
TN	2424	2000	C086	CQH	0.00
TN	2424	2000	C086	CQF	0.00
TN	2424	2000	C086	CQG	0.00
TN	2426	1000	C052	524	-98,371.33
TN	2426	1000	C052	CY7	-24,170.71
TN	2426	1000	C052	523	-4,810.18
TN	2426	1000	C052	CQP	0.21
TN	2426	1000	C052	CQK	14.69
TN	2426	1000	C052	CQN	48.30
TN	2426	1000	C052	CEC	75.38
TN	2426	1000	C052	CQJ	136.30
TN	2426	1000	C052	CEB	166.44
TN	2426	1000	C052	CQG	245.37
TN	2426	1000	C052	CQM	358.12
TN	2426	1000	C052	CE3	453.77
TN	2426	1000	C052	CQH	1,115.04
TN	2426	1000	C052	CPB	1,163.48
TN	2426	1000	C052	CEA	1,201.86
TN	2426	1000	C052	CE2	1,597.85
TN	2426	1000	C052	CQL	1,998.19
TN	2426	1000	C052	CQF	2,149.09
TN	2426	1000	C052	481	2,453.61
TN	2426	1000	C052	CP3	2,785.06
TN	2426	1000	C052	CPC	2,961.97
TN	2426	1000	C052	CQQ	4,280.07
TN	2426	1000	C052	CPA	8,149.66
TN	2426	1000	C052	CE1	9,360.75
TN	2426	1000	C052	CP2	10,916.34
TN	2426	1000	C052	463	12,819.28

TN	2426	1000	C052	CJ1	33,016.65
TN	2426	1000	C052	CQ1	48,003.13
TN	2426	1000	C052	CP1	74,165.54
TN	2426	2000	C852	CJ1	-989.48
TN	2426	2000	C852	CQK	0.56
TN	2426	2000	C852	CQN	1.99
TN	2426	2000	C852	CEB	4.71
TN	2426	2000	C852	CQG	11.48
TN	2426	2000	C852	CQM	12.79
TN	2426	2000	C852	CE3	25.14
TN	2426	2000	C852	CPB	45.02
TN	2426	2000	C852	CQH	51.06
TN	2426	2000	C852	CE2	51.88
TN	2426	2000	C852	CQF	75.36
TN	2426	2000	C852	CQL	76.08
TN	2426	2000	C852	CP3	85.69
TN	2426	2000	C852	CPC	99.13
TN	2426	2000	C852	CQQ	158.90
TN	2426	2000	C852	CPA	305.22
TN	2426	2000	C852	CE1	411.21
TN	2426	2000	C852	CP2	450.81
TN	2426	2000	C852	481	1,321.30
TN	2426	2000	C852	463	2,104.21
TN	2426	2000	C852	CQ1	2,403.59
TN	2426	2000	C852	CP1	2,568.72
TN	2426	2000	C852	523	5,490.25
TN	2441	0	C004	481	3,088,803.45
TN	2441	0	C004	523	720,986.69
TN	2441	0	C004	CY1	-122,971.39
TN	2441	0	C004	CJ1	-109,795.41
TN	2441	0	C004	780	101,698.78
TN	2441	0	C004	CY7	-102,565.40
TN	2441	0	C004	463	437,028.53
TN	2441	0	C004	CA4	610.58
TN	2441	0	C004	CP1	137,159.24
TN	2441	0	C004	CQ1	82,077.94
TN	2441	0	C004	CE1	81,228.64
TN	2441	0	C004	CE3	4,207.66
TN	2441	0	C004	CP2	20,673.40
TN	2441	0	C004	524	20,548.98
TN	2441	0	C004	451	1,304.55
TN	2441	0	C004	CPA	15,171.00
TN	2441	0	C004	CE2	13,079.15
TN	2441	0	C004	CP3	5,251.12

TN	2441	0	C004	CEA	18,275.97
TN	2441	0	C004	CQQ	7,949.57
TN	2441	0	C004	CEC	4,586.60
TN	2441	0	C004	CQL	3,755.32
TN	2441	0	C004	CPC	5,524.10
TN	2441	0	C004	CQJ	1,632.76
TN	2441	0	C004	CPB	2,154.97
TN	2441	0	C004	CQH	1,310.83
TN	2441	0	C004	CEB	3,134.31
TN	2441	0	C004	CQM	645.93
TN	2441	0	C004	CQF	2,735.60
TN	2441	0	C004	644	1,402.00
TN	2441	0	C004	CQG	283.43
TN	2441	0	C004	79A	1,825.00
TN	2441	0	C004	CQN	87.59
TN	2441	0	C004	CQK	26.59
TN	2441	0	C004	CQR	0.00
TN	2441	0	C004	CQP	0.23
TN	2441	0	C004	CQS	0.06
TN	2441	0	C004	464	422.35
TN	2441	0	C004	799	227.85
TN	2441	0	C004	48J	1,953.31

The following contra entries accomplish adjustments related to non-exempt material recategorizati

AL	2421	1100	C248	CY1	6,703,823.00
AL	2421	1100	C022	CY1	-6,703,823.00
AL	2423	1000	C548	CY1	6,026,817.00
AL	2423	1000	C045	CY1	-6,026,817.00
FL	2421	1100	C248	CY1	9,900,749.00
FL	2421	1100	C022	CY1	-9,900,749.00
FL	2423	1000	C548	CY1	23,774,474.00
FL	2423	1000	C045	CY1	-23,774,474.00
GA	2421	1100	C248	CY1	9,633,673.00
GA	2421	1100	C022	CY1	-9,633,673.00
GA	2423	1000	C548	CY1	17,294,933.00
GA	2423	1000	C045	CY1	-17,294,933.00
KY	2421	1100	C248	CY1	2,993,485.00
KY	2421	1100	C022	CY1	-2,993,485.00
KY	2423	1000	C548	CY1	3,817,831.00
KY	2423	1000	C045	CY1	-3,817,831.00
LA	2421	1100	C248	CY1	5,023,743.00
LA	2421	1100	C022	CY1	-5,023,743.00
LA	2423	1000	C548	CY1	9,219,862.00
LA	2423	1000	C045	CY1	-9,219,862.00
MS	2421	1100	C248	CY1	5,030,170.00

MS	2421	1100	C022	CY1	-5,030,170.00
MS	2423	1000	C548	CY1	5,157,757.00
MS	2423	1000	C045	CY1	-5,157,757.00
NC	2421	1100	C248	CY1	2,891,151.00
NC	2421	1100	C022	CY1	-2,891,151.00
NC	2423	1000	C548	CY1	13,927,318.00
NC	2423	1000	C045	CY1	-13,927,318.00
SC	2421	1100	C248	CY1	1,199,398.00
SC	2421	1100	C022	CY1	-1,199,398.00
SC	2423	1000	C548	CY1	11,090,540.00
SC	2423	1000	C045	CY1	-11,090,540.00
TN	2421	1100	C248	CY1	7,225,865.00
TN	2421	1100	C022	CY1	-7,225,865.00
TN	2423	1000	C548	CY1	8,202,060.00
TN	2423	1000	C045	CY1	-8,202,060.00

RTC Codes Active in Argus for 2000

RTC	Definition	ITEM
CP1	PLANT LAB - DIR SAL	1
CP2	PLANT LAB - DIR BEN	1
CP3	PLANT LAB - DIR OTHER	1
CPA	PLANT LAB - INDIR SAL	1
CPB	PLANT LAB - INDIR BEN	1
CPC	PLANT LAB - INDIR OTHER	1
CQF	FLD STOCK & CC PROV SALVAGE	1
CQF	OVERHEAD FIELD STOCK - SALARY	1
CQG	FLD STOCK & CC PROV BENEFITS	1
CQH	FLD STOCK & CC PROV OTHER	1
CQJ	OVERHEAD PROV - OTHER	1
CQK	PLANT OTHER WORK EQPT - RENTS	1
CQL	PLANT OTHER WORK EQPT - OTHER	1
CQM	PLANT MV - SAL & WAGE DIST	1
CQN	PLANT MV - BENEFITS DIST	1
CQP	PLANT MV - RENTS	1
CQQ	PLANT MV - OTHER	1
CQR	PLANT OTHER WORK EQPT - SAL & WAGES	1
CQS	PLANT OTHER WORK EQPT - BVENEFITS	1
CYA	CORP ENTRY - SAL & WAGES	1
CE1	ENGR - DIR SALARY	2
CE2	ENGR - DIR BEN	2
CE3	ENGR - DIR OTHER	2
CEA	ENGR - INDIR SAL	2
CEB	ENGR - INDIR BEN	2
CEC	ENGR - INDIR OTHER	2
231	LODGING	4
232	MEALS	4
244	TUITION - OTHER	4
307	ADVERTISE	4
404	AWARDS - RECEPTIONS	4
451	RIGHT OF WAY	4
464	ROW - A QUIRE CONTR	4
471	CONTRACT PRINTING	4
584	SUBSCRIPTIONS	4
644	ROW - SRV & APPRAISAL	4
651	OFFICE COMMUNICATIONS - TOLLS	4
658	OFF COMM CELL PAGE	4
661	ELECTRICITY	4
674	FUEL - NATURAL GAS	4
682	FUEL - DIESEL	4
693	FUEL - PROPANE	4
710	ACCIDENTS & DAMAGE - OTH	4
761	ATTY & ARBRI	4
768	PROCESS FEE	4
779	OTHER INSURANCE	4
780	INTEREST	4

799	LICENSES, PERMITS	4
810	FEES - MGT CONST & TECH ADVICE	4
812	FEES - OUTSOURCE	4
842	ACCESS EXPENSE - USAGE	4
899	OTHER BUSINESS COST	4
956	TAXES - PROPERTY	4
989	OTHER TAXES	4
21P	TRAVEL - PERSONAL VEHICLE	4
48D	CONTRACT DELIVERY & SHIP	4
48J	CPL - ROW & TREE TRIM	4
48L	TEMPORARY OFC	4
48P	CPL - BELOW GRND	4
48Q	CPL - CABLE LOCATE	4
59E	RENTALS & LEASES	4
59H	ROW - LEASE	4
61E	SOFTWARE - ORER SYS - NEW	4
61G	SOFTWARE - APPLICATION	4
61J	SOFTWARE - PURCHASED	4
76A	FEES - ACADEMIA	4
77A	SURETY BONDS	4
79A	ROW - PERMITS & FEES	4
CA4	TEL PLANT INVEST TRANSFER	4
CY1	CORP ENTRY - OTHER	4
CY7	INTRAREGION BILL & CREDITS	4
CYB	CORP ENTRY - BENEFITS	4
W12	MANAGEMENT ACCOUNTING - ASSIGNED IN	4
W13	MANAGEMENT ACCOUNTING - ASSIGNED OUT	4
463	CONTRACT ENGINEER	5
481	CONTRACT LABOR	6
CQ1	EXEMPT MAT'L OVERHEAD	7A
523	MATERIAL & SUPPLIES	7B
524	GTES - PURCHASES	7B
631	SALVAGE	7B
CJ1	PLANT SUPPL - NON EXEMPT	7B
CJ4	REUSED MATERIALS	7B
CJ6	NEW MATERIALS	7B
CJ8	MATERIAL & SUPPLIES - RETURNS	7B
CJP	MATL & SUPPLIES - VENDOR	7B

Recurring Cost Summary

Florida
P.1.1 2-Wire Voice Grade Loop

Description		Volume Sensitive Direct Cost		Volume Insensitive Direct Cost
Recurring Cost Development Reports		$6.3484		$0.0000
LABOR EXPENSES:				
OTHER EXPENSES:				
Subscriber Line Testing		$0.2642		$0.0000
Network Termining Wire		$0.1638		$0.0000
Total Monthly Cost		$6.7764		$0.0000
Gross Receipts Tax Factor	X	1.0017	X	1.0017
Monthly TSLRIC		$6.7876		$0.0000

Total Monthly TSLRIC: $6.7876

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Sub FRC	A Material	B Inflation Factor	C=AxB Adjusted Material	D1 Plug-In Inventory Factor	D2 Mat'l Factor	D3 Telco Factor	D4 Plug-In Factor	D5 Hardwire Factor	E=Cx(D1xD2 x...xD5) In-Plant Investment	F Supporting Equipment &/or Power Loading	G=ExF Total Investment
						In-Plant Factors (Default = 1)							
Aerial Ca - Metal - Building Entrance	12C	00	$0.0087	1.0874	$0.0095	NA	6.5049	NA	NA	NA	$0.0615	NA	$0.0615
Aerial Ca - Metal - Building Entrance 24-Guage	12C4	00	$0.0081	1.0874	$0.0089	NA	6.5049	NA	NA	NA	$0.0576	NA	$0.0576
Aerial Ca - Metal	22C	00	$6.2585	1.0874	$6.8052	NA	1.6546	NA	NA	NA	$11.2599	NA	$11.2599
Aerial Ca - Metal - Drop	22C	01	$7.9273	1.0874	$8.6199	NA	NA	NA	NA	NA	$8.6199	NA	$8.6199
Aerial Ca - Metal 24-Guage	22C4	00	$9.5938	1.0874	$10.4319	NA	1.6546	NA	NA	NA	$17.2606	NA	$17.2606
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$2.9101	0.8832	$2.5701	NA	NA	NA	NA	1.4586	$3.7487	1.0375	$3.8893
Digtl Circ - Pair Gain - C.O. - Com. Plug-in - MCEP	257C	06	$0.0000	0.8832	$0.0000	NA	NA	NA	1.2248	NA	$0.0000	1.0375	$0.0000
Digtl Circ - Pair Gain - C.O. - Def. Plug-in - MCEP W/O Sp. Stock	257C	12	$6.8025	0.8832	$6.0078	NA	NA	NA	1.2248	NA	$7.3584	1.0375	$7.6344
Digtl Circ - Pair Gain - Prem - Hardwired - Power Only	257C	19	$0.0042	0.8832	$0.0037	NA	NA	NA	NA	1.4586	$0.0054	1.0268	$0.0055
Digtl Circ - Pair Gain - Prem - Com. Plug-in - Power Only	257C	22	$0.0000	0.8832	$0.0000	NA	NA	NA	1.2248	NA	$0.0000	1.0268	$0.0000
Digtl Circ - Pair Gain - Prem - Def. Plug-in - Power Only W/O Sp. Stock	257C	28	$0.0143	0.8832	$0.0127	NA	NA	NA	1.2248	NA	$0.0155	1.0268	$0.0159
Digtl Circ - Pair Gain - Remote - Hardwired - Power Only	257C	37	$28.5522	0.8832	$25.2166	NA	NA	NA	NA	1.4586	$36.7798	1.0268	$37.7659
Digtl Circ - Pair Gain - Remote - Com. Plug-in - Power Only	257C	40	$0.0000	0.8832	$0.0000	NA	NA	NA	1.2248	NA	$0.0000	1.0268	$0.0000
Digtl Circ - Pair Gain - Remote - Def. Plug-in - Power Only W/O Sp. Stock	257C	46	$31.8437	0.8832	$28.1235	NA	NA	NA	1.2248	NA	$34.4458	1.0268	$35.3693
Digital Elec Switch - MDF	377C	05	$3.4580	0.9856	$3.4080	NA	1.3623	NA	NA	NA	$4.6427	1.0804	$5.0160
Buried Ca - Metal	45C	00	$16.1373	1.1186	$18.0508	NA	2.7648	NA	NA	NA	$49.9066	NA	$49.9066
Buried Ca - Metal - Drop	45C	01	$35.7529	1.1186	$39.9922	NA	NA	NA	NA	NA	$39.9922	NA	$39.9922
Buried Ca - Metal 24-Guage	45C4	00	$27.4454	1.1186	$30.6997	NA	2.7648	NA	NA	NA	$84.8782	NA	$84.8782
Intrbld Network - Metal	52C	00	$1.2403	1.0757	$1.3342	NA	1.0000	NA	NA	NA	$1.3342	NA	$1.3342
Intrbld Network - Metal 24-Guage	52C4	00	$0.0717	1.0757	$0.0771	NA	1.0000	NA	NA	NA	$0.0771	NA	$0.0771
Underground Ca - Metal	5C	00	$5.0473	1.0568	$5.3339	NA	1.0000	NA	NA	NA	$5.3339	NA	$5.3339
Underground Ca - Metal 24-Guage	5C4	00	$7.0413	1.0568	$7.4412	NA	1.0000	NA	NA	NA	$7.4412	NA	$7.4412
Aerial Ca - Fiber - Building Entrance	812C	00	$0.0000	1.0130	$0.0000	NA	1.0000	NA	NA	NA	$0.0000	NA	$0.0000
Aerial Ca - Fiber	822C	00	$0.7340	1.0130	$0.7436	NA	1.8515	NA	NA	NA	$1.3767	NA	$1.3767
Buried Ca - Fiber	845C	00	$2.9630	1.0813	$3.2039	NA	3.1727	NA	NA	NA	$10.1648	NA	$10.1648
Underground Ca - Fiber	85C	00	$0.3977	0.9862	$0.3922	NA	1.8101	NA	NA	NA	$0.6315	NA	$0.6315
											$325.3922		$328.0922

000984

Source: BSCC 2.6

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Sub FRC	Investment	Land Factor	Land Investment	Building Factor	Building Investment	Pole Factor	Pole Investment	Conduit Factor	Conduit Investment
			A=Prev Page Col G	B	C=AxB	D	E=AxD	F	G=AxF	H	I=AxH
Aerial Ca - Metal - Building Entrance	12C	00	$0.0615	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Aerial Ca - Metal - Building Entrance 24-Guage	12C4	00	$0.0576	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Aerial Ca - Metal	22C	00	$11.2599	NA	$0.0000	NA	$0.0000	0.3137	$3.5323	NA	$0.0000
Aerial Ca - Metal - Drop	22C	01	$8.6199	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Aerial Ca - Metal 24-Guage	22C4	00	$17.2606	NA	$0.0000	NA	$0.0000	0.3137	$5.4148	NA	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$3.8893	0.0053	$0.0207	0.0981	$0.3814	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - C.O. - Com. Plug-in - MCEP	257C	06	$0.0000	0.0053	$0.0000	0.0981	$0.0000	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - C.O. - Def. Plug-in - MCEP W/O Sp. Stock	257C	12	$7.6344	0.0053	$0.0407	0.0981	$0.7487	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - Prem - Hardwired - Power Only	257C	19	$0.0055	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - Prem - Com. Plug-in - Power Only	257C	22	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - Prem - Def. Plug-in - Power Only W/O Sp. Stock	257C	28	$0.0159	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - Remote - Hardwired - Power Only	257C	37	$37.7659	0.0053	$0.2013	0.0981	$3.7035	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - Remote - Com. Plug-in - Power Only	257C	40	$0.0000	0.0053	$0.0000	0.0981	$0.0000	NA	$0.0000	NA	$0.0000
Digtl Circ - Pair Gain - Remote - Def. Plug-in - Power Only W/O Sp. Stock	257C	46	$35.3693	0.0053	$0.1885	0.0981	$3.4685	NA	$0.0000	NA	$0.0000
Digital Elec Switch - MDF	377C	05	$5.0160	0.0053	$0.0267	0.0981	$0.4919	NA	$0.0000	NA	$0.0000
Buried Ca - Metal	45C	00	$49.9066	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Buried Ca - Metal - Drop	45C	01	$39.9922	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Buried Ca - Metal 24-Guage	45C4	00	$84.8782	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Intrbld Network - Metal	52C	00	$1.3342	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Intrbld Network - Metal 24-Guage	52C4	00	$0.0771	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Underground Ca - Metal	5C	00	$5.3339	NA	$0.0000	NA	$0.0000	NA	$0.0000	0.9573	$5.1060
Underground Ca - Metal 24-Guage	5C4	00	$7.4412	NA	$0.0000	NA	$0.0000	NA	$0.0000	0.9573	$7.1231
Aerial Ca - Fiber - Building Entrance	812C	00	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Aerial Ca - Fiber	822C	00	$1.3767	NA	$0.0000	NA	$0.0000	0.3137	$0.4319	NA	$0.0000
Buried Ca - Fiber	845C	00	$10.1648	NA	$0.0000	NA	$0.0000	NA	$0.0000	NA	$0.0000
Underground Ca - Fiber	85C	00	$0.6315	NA	$0.0000	NA	$0.0000	NA	$0.0000	0.9573	$0.6045
				FRC 20C:	$0.4779	FRC 10C:	$8.7940	FRC 1C:	$9.3790	FRC 4C:	$12.8336

000985

Source: BSCC 2.6

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	Sub FRC	Investment	A=Prev Page Col G	Network Switch RTU Factor	B	Network Switch RTU Investment	C=AxB	Network Circuit RTU Factor	D	Network Circuit RTU Investment	E=AxD	Network Operator RTU Factor	F	Network Operator RTU Investment	G=AxF
Aerial Ca - Metal - Building Entrance	12C	00	$0.0615		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal - Building Entrance 24-Guage	12C4	00	$0.0576		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal	22C	00	$11.2599		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal - Drop	22C	01	$8.6199		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Metal 24-Guage	22C4	00	$17.2606		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$3.8893		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - C.O. - Com. Plug-in - MCEP	257C	06	$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - C.O. - Def. Plug-in - MCEP W/O Sp. Stock	257C	12	$7.8344		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Prem - Hardwired - Power Only	257C	19	$0.0055		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Prem - Com. Plug-in - Power Only	257C	22	$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Prem - Def. Plug-in - Power Only W/O Sp. Stock	257C	28	$0.0159		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Remote - Hardwired - Power Only	257C	37	$37.7659		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Remote - Com. Plug-in - Power Only	257C	40	$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digtl Circ - Pair Gain - Remote - Def. Plug-in - Power Only W/O Sp. Stock	257C	46	$35.3693		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Digital Elec Switch - MDF	377C	05	$5.0160		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Buried Ca - Metal	45C	00	$49.9066		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Buried Ca - Metal - Drop	45C	01	$39.9922		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Buried Ca - Metal 24-Guage	45C4	00	$84.8782		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Intrbld Network - Metal	52C	00	$1.3342		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Intrbld Network - Metal 24-Guage	52C4	00	$0.0771		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Underground Ca - Metal	5C	00	$5.3339		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Underground Ca - Metal 24-Guage	5C4	00	$7.4412		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Fiber - Building Entrance	812C	00	$0.0000		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Aerial Ca - Fiber	822C	00	$1.3767		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Buried Ca - Fiber	845C	00	$10.1648		NA		$0.0000		NA		$0.0000		NA		$0.0000	
Underground Ca - Fiber	85C	00	$0.6315		NA		$0.0000		NA		$0.0000		NA		$0.0000	
					FRC 560C:		$0.0000		FRC 660C:		$0.0000		FRC 860C:		$0.0000	

000986

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	A Investment	B=AxFactor Depreciation & Factor	C=AxFactor Cost of Money & Factor	D=AxFactor Income Tax & Factor	E=AxFactor Plant Specific Expense & Factor	F=AxFactor Ad Valorem Expense & Factor	G=AxFactor NCSF Expense & Factor	I=(B+C+D+E+F+G) Direct Cost
Buildings - COE	10C	$8.7940	$0.1843	$0.7854	$0.3674	$0.4546	$0.0653	$0.0000	$1.8570
			0.0210	0.0893	0.0418	0.0517	0.0074	NA	
Aerial Ca - Metal - Building Entrance	12C	$0.1192	$0.0086	$0.0080	$0.0037	$0.0043	$0.0009	$0.0006	$0.0262
			0.0725	0.0670	0.0313	0.0361	0.0074	0.0051	
Poles	1C	$9.3790	$0.3925	$0.6857	$0.3208	$0.2150	$0.0696	$0.0480	$1.7315
			0.0419	0.0731	0.0342	0.0229	0.0074	0.0051	
Land - COE	20C	$0.4779	$0.0000	$0.0538	$0.0251	$0.0000	$0.0035	$0.0000	$0.0825
			0.0000	0.1125	0.0526	0.0000	0.0074	NA	
Aerial Ca - Metal	22C	$28.5204	$2.0685	$1.9101	$0.8936	$1.0303	$0.2117	$0.1458	$6.2600
			0.0725	0.0670	0.0313	0.0361	0.0074	0.0051	
Aerial Ca - Metal - Drop	22C	$8.6199	$0.6252	$0.5773	$0.2701	$0.3114	$0.0640	$0.0441	$1.8920
			0.0725	0.0670	0.0313	0.0361	0.0074	0.0051	
Digtl Circ - Pair Gain	257C	$84.6803	$10.3575	$4.2485	$1.9875	$1.4650	$0.6284	$0.4330	$19.1200
			0.1223	0.0502	0.0235	0.0173	0.0074	0.0051	
Digital Elec Switch	377C	$5.0160	$0.4897	$0.2575	$0.1205	$0.0855	$0.0372	$0.0256	$1.0161
			0.0976	0.0513	0.0240	0.0170	0.0074	0.0051	
Buried Ca - Metal	45C	$134.7848	$9.0337	$9.1201	$4.2666	$4.7049	$1.0002	$0.6892	$28.8147
			0.0670	0.0677	0.0317	0.0349	0.0074	0.0051	
Buried Ca - Metal - Drop	45C	$39.9922	$2.6804	$2.7060	$1.2659	$1.3960	$0.2968	$0.2045	$8.5496
			0.0670	0.0677	0.0317	0.0349	0.0074	0.0051	
Conduit Systems	4C	$12.8336	$0.1517	$1.0563	$0.4942	$0.0204	$0.0952	$0.0656	$1.8835
			0.0118	0.0823	0.0385	0.0016	0.0074	0.0051	
Intrbld Network - Metal	52C	$1.4113	$0.0809	$0.0943	$0.0441	$0.0033	$0.0105	$0.0072	$0.2404
			0.0574	0.0668	0.0313	0.0024	0.0074	0.0051	
Intangibles - Network Switch Software RTU	560C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000

Source: BSCC 2.6

Florida
P.1.1 2-Wire Voice Grade Loop

Description	FRC	A Investment	B=AxFactor Depreciation & Factor	C=AxFactor Cost of Money & Factor	D=AxFactor Income Tax & Factor	E=AxFactor Plant Specific Expense & Factor	F=AxFactor Ad Valorem Expense & Factor	G=AxFactor NCSF Expense & Factor	I=(B+C+D+E+F+G) Direct Cost
			0.3333	0.0525	0.0246	NA	0.0074	NA	
Underground Ca - Metal	5C	$12.7751	$0.9430	$0.8498	$0.3976	$0.2660	$0.0948	$0.0653	$2.6165
			0.0738	0.0665	0.0311	0.0208	0.0074	0.0051	
Intangibles - Network Circuit Software RTU	660C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
			0.3333	0.0525	0.0246	NA	0.0074	NA	
Aerial Ca - Fiber - Building Entrance	812C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
			0.0594	0.0668	0.0313	0.0077	0.0074	0.0051	
Aerial Ca - Fiber	822C	$1.3767	$0.0818	$0.0920	$0.0431	$0.0106	$0.0102	$0.0070	$0.2448
			0.0594	0.0668	0.0313	0.0077	0.0074	0.0051	
Buried Ca - Fiber	845C	$10.1648	$0.5551	$0.6871	$0.3214	$0.0459	$0.0754	$0.0520	$1.7369
			0.0546	0.0676	0.0316	0.0045	0.0074	0.0051	
Underground Ca - Fiber	85C	$0.6315	$0.0362	$0.0418	$0.0196	$0.0032	$0.0047	$0.0032	$0.1087
			0.0573	0.0662	0.0310	0.0051	0.0074	0.0051	
Intangibles - Operator Services Software RTU	860C	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
			0.3333	0.0525	0.0246	NA	0.0074	NA	
		$359.5767	$27.6893	$23.1738	$10.8412	$10.0165	$2.6684	$1.7911	$76.1803
Monthly Cost(Total / 12):			$2.3074	$1.9312	$0.9034	$0.8347	$0.2224	$0.1493	$6.3484

Source: BSCC 2.6

TELRIC INPUT FORM - MATERIAL/INVESTMENT DATA

Instructions:
1. Use this worksheet to record material and/or investments to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type END in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.

State	UNE	Field Code Sub-FRC	TELRIC Investment
FL	P.1.1	12C	0	8.70E-03
FL	P.1.1	12C4	0	8.15E-03
FL	P.1.1	22C	0	6.258470995
FL	P.1.1	22C	1	7.927343237
FL	P.1.1	22C4	0	9.593780
FL	P.1.1	257C	3	2.91011
FL	P.1.1	257C	6	0
FL	P.1.1	257C	12	6.802542916
FL	P.1.1	257C	19	0.0042
FL	P.1.1	257C	22	0
FL	P.1.1	257C	28	1.43E-02
FL	P.1.1	257C	37	28.5522
FL	P.1.1	257C	40	0
FL	P.1.1	257C	46	31.84366204
FL	P.1.1	377C	5	3.458
FL	P.1.1	45C	0	16.13732833
FL	P.1.1	45C	1	35.75288171
FL	P.1.1	45C4	0	27.44543019
FL	P.1.1	52C	0	1.240346718
FL	P.1.1	52C4	0	7.17E-02
FL	P.1.1	5C	0	5.047335092
FL	P.1.1	5C4	0	7.041341712
FL	P.1.1	812C	0	1.13E-06
FL	P.1.1	822C	0	0.734031089
FL	P.1.1	845C	0	2.9629633
FL	P.1.1	85C	0	0.397723011

TELRIC INPUT FORM - MATERIAL/INVESTMENT DATA

Instructions:
1. Use this worksheet to record material and/or investments to be input into the TELRIC calculations.
2. All amounts shown are per unit (e.g., per call, per loop, per MOU).
3. Input data, by Cost Element, leaving no blank lines. On next row after last line of data, type END in Cost Element Column.
4. All data on this form should be cell-referenced to study workpapers.
5. Do NOT change columns, headings, sheet name.

State	UNE	Field Code	Sub-FRC	TELRIC Investment			CostCalcId	ServiceCo	CostFamily	CostElem	NodeServi
FL	P.1.1.	12C	0	0.01	0.01	-	P.1.1.	4466832	Fdr	BLDGCAB	239958
FL	P.1.1.	12C4	0	0.01	0.01	-	P.1.1.	4466832	Dist	FDI	1021
FL	P.1.1.	22C	0	6.26	6.26	(0.00)	P.1.1.	4466832	Fdr	FDI	1021
FL	P.1.1.	22C	1	7.93	3.66	4.27	P.1.1.	4466832	Fdr	BLDGCAB	249797
FL	P.1.1.	22C4	0	9.59	9.59	-	P.1.1.	4466832	Dist	DTBT	465899
FL	P.1.1.	257C	3	2.91	2.91	-	P.1.1.	4466832	Dist	DT-FDI	n/a
FL	P.1.1.	257C	6	9.39	9.39	-	P.1.1.	4466832	Dist	FDI	4462424
FL	P.1.1.	257C	12	6.80	6.80	-	P.1.1.	4466832	Fdr	FDI	4462424
FL	P.1.1.	257C	19	0.00		0.00	P.1.1.	4466832	Fdr	FDI-DLC	n/a
FL	P.1.1.	257C	22	0.01	0.01	-	P.1.1.	4466832	Fdr	DLC-CO	n/a
FL	P.1.1.	257C	28	0.01	0.01	0.00	P.1.1.	4466832	Dist	NID	3345105
FL	P.1.1.	257C	37	28.55	28.55	(0.00)	P.1.1.	4466832	Dist	DROP	3345105
FL	P.1.1.	257C	40	23.37	23.37	(0.00)	P.1.1.	4466832	Dist	DT-FDI	n/a
FL	P.1.1.	257C	46	31.84	31.84	0.00	P.1.1.	4466832	Fdr	FDI-DLC	n/a
FL	P.1.1.	377C	5	3.46	3.46	-	P.1.1.	4466832	Fdr	DLC-COT	2511181
FL	P.1.1.	45C	0	16.14	16.14	-	P.1.1.	4466832	Fdr	DLC-COT	2511181
FL	P.1.1.	45C	1	35.75	14.30	21.45	P.1.1.	4466832	Fdr	DLC-COT	2511181
FL	P.1.1.	45C4	0	27.45	27.45	-	P.1.1.	4466832	Fdr	DLC-COT	2510124
FL	P.1.1.	52C	0	1.24	1.24	(0.00)	P.1.1.	4466832	Fdr	DLC-COT	2511181
FL	P.1.1.	52C4	0	0.07	0.07	-	P.1.1.	4466832	Fdr	DLC-RT	1021
FL	P.1.1.	5C	0	5.05	5.05	-	P.1.1.	4466832	Fdr	DLC-RT	1021
FL	P.1.1.	5C4	0	7.04	7.04	-	P.1.1.	4466832	Fdr	DLC-RT	980
FL	P.1.1.	812C	0	0.00		0.00	P.1.1.	4466832	Fdr	DLC-RT	41

FL	P.1.1.	822C	0	0.73	0.73	-	P.1.1.	4466832	Fdr	DLC-RT	2507696
FL	P.1.1.	845C	0	2.96	2.96	-	P.1.1.	4466832	Fdr	DLC-RT	2464
FL	P.1.1.	85C	0	0.40	0.40	-	P.1.1.	4466832	Fdr	DLC-RT	2507696
				226.98	201.25		P.1.1.	4466832	Fdr	DLC-RT	2464
					25.73		P.1.1.	4466832	Fdr	DLC-RT	2506679
							P.1.1.	4466832	Fdr	DLC-RT	1017
							P.1.1.	4466832	Fdr	DLC-RT	2314
							P.1.1.	4466832	Fdr	DLC-RT	150
							P.1.1.	4466832	CO	CO-Adder	4466832
							P.1.1.	4466832	Dist	DTBT	465899
							P.1.1.	4466832	Dist	DT-FDI	n/a
							P.1.1.	4466832	Dist	FDI	4462424
							P.1.1.	4466832	Fdr	FDI	4462424
							P.1.1.	4466832	Fdr	FDI-DLC	n/a
							P.1.1.	4466832	Fdr	DLC-CO	n/a
							P.1.1.	4466832	Dist	NID	3345105
							P.1.1.	4466832	Dist	DROP	3345105
							P.1.1.	4466832	Dist	DT-FDI	n/a
							P.1.1.	4466832	Fdr	FDI-DLC	n/a
							P.1.1.	4466832	Dist	DTBT	490776
							P.1.1.	4466832	Dist	BLDGCAB	240978
							P.1.1.	4466832	Dist	BLDGCAB	249797
							P.1.1.	4466832	Dist	DT-FDI	n/a
							P.1.1.	4466832	Fdr	FDI-DLC	n/a
							P.1.1.	4466832	Fdr	DLC-CO	n/a
							P.1.1.	4466832	Dist	DT-FDI	n/a
							P.1.1.	4466832	Fdr	FDI-DLC	n/a
							P.1.1.	4466832	Fdr	BLDGCAB	1021
							P.1.1.	4466832	Fdr	DLC-CO	n/a
							P.1.1.	4466832	Fdr	DLC-CO	n/a
							P.1.1.	4466832	Fdr	DLC-CO	n/a

CostComp	PlantType	FRC	SubFRC	TelricMtrl
BuildingCU	Building	12C	0	0.01
IndoorCU	Indoor	12C	0	0.00
IndoorCU	Indoor	12C	0	0.00
BuildingCU24G	Building	12C4	0	0.01
AerialCU	Aerial	22C	0	0.35
AerialCU	Aerial	22C	0	1.94
AerialCU	Aerial	22C	0	0.71
AerialCU	Aerial	22C	0	0.37
AerialCU	Aerial	22C	0	0.04
AerialCU	Aerial	22C	0	2.85
NIDAerialCU	NID	22C	1	2.90
AerialCU	Aerial	22C	1	0.76
AerialCU24G	Aerial	22C4	0	9.46
AerialCU24G	Aerial	22C4	0	0.13
Hardwired*all	Hardwired	257C	3	1.60
HardwiredIntegrated	Hardwired	257C	3	1.31
Common*all	Common	257C	6	8.50
CommonIntegrated	Common	257C	6	0.89
Plug-inIntegrated	Plug-in	257C	12	6.80
HardwiredINTEGRATED	Hardwired	257C	19	0.00
CommonINTEGRATED	Common	257C	22	0.01
Plug-inINTEGRATED	Plug-in	257C	28	0.01
Plug-inINTEGRATED	Plug-in	257C	28	0.00

HardwiredINTEGRATED	Hardwired	257C	37	28.52
HardwiredONU	Hardwired	257C	37	0.03
CommonINTEGRATED	Common	257C	40	23.36
CommonONU	Common	257C	40	0.01
Plug-inINTEGRATED	Plug-in	257C	46	31.75
Plug-inINTEGRATED	Plug-in	257C	46	0.07
Plug-inONU	Plug-in	257C	46	0.03
Plug-inONU	Plug-in	257C	46	0.00
MDF-2Wire Combo		377C	5	3.46
BuriedCU	Buried	45C	0	1.32
BuriedCU	Buried	45C	0	5.05
BuriedCU	Buried	45C	0	2.86
BuriedCU	Buried	45C	0	1.47
BuriedCU	Buried	45C	0	0.11
BuriedCU	Buried	45C	0	5.33
NIDBuriedCU	NID	45C	1	11.14
BuriedCU	Buried	45C	1	3.16
BuriedCU24G	Buried	45C4	0	27.08
BuriedCU24G	Buried	45C4	0	0.37
IntrabuildingCU	Intrabuildin	52C	0	1.20
IntrabuildingCU	Intrabuildin	52C	0	0.04
IntrabuildingCU24G	Intrabuildin	52C4	0	0.07
UndergroundCU	Underground	5C	0	1.88
UndergroundCU	Underground	5C	0	0.05
UndergroundCU	Underground	5C	0	3.12
UndergroundCU24G	Underground	5C4	0	6.92
UndergroundCU24G	Underground	5C4	0	0.12
BuildingFO	Building	812C	0	0.00
AerialFO	Aerial	822C	0	0.73
BuriedFO	Buried	845C	0	2.96
UndergroundFO	Underground	85C	0	0.40
				201.26

Using BellSouth's TSLRIC

	lines	TSLRIC	total cost	weighted lines	retail percentage 6.31% retail costs		per line
res	4,466,832	19.41	86,701,209	4,466,832	3,935,275	$	0.88
bus	1,440,727	15.37	22,143,974	3,331,969	2,935,462	$	2.04
total	5,907,559		108,845,183	7,798,801	6,870,737		
					6,870,737		

Using OPC's TSLRIC

	lines	TSLRIC	total cost	weighted lines	retail percentage 6.31% retail costs		per line
res	4,466,832	9.08	40,558,835	4,466,832	1,799,767	$	0.40
bus	1,440,727	6.4	9,220,653	3,331,969	1,342,510	$	0.93
total	5,907,559		49,779,487	7,798,801	3,142,278		
					3,142,278		

Instructions For Replicating OPC TSLRIC Estimates.[1]

1. Locate the file **P_1_1st.xls** in the **CostCalcFeed** folder for both the business and residential scenarios. Locate the file **P.1.1st.csv** in the **Reports** folder for both the business and residential scenarios. You will need to know the location of these files to complete other tasks. ***Note:*** The Office of Peoples Counsel had to rerun the Combo-Fl-Res Only scenario because the file on the cd we were given was incorrect.[2]

2. Open the file **Remove_dot.xls** and follow the instructions to run the CostCalcFeed Excel files located in Step 1 through this macro. This macro adjusts Column B of the file **P_1_1st.xls** so that it is in a format the BellSouth Cost Calculator can read. Do this for both the business and residential scenarios. Save these files, accepting the default file names and locations.

3. Eliminate the DLC common material investment in both of the CostCalcFeed files you adjusted in Step 2. This is done by changing the material values for FRC 257 Sub FRC Codes 6, 22, and 40 to zero. Save these files; the OPC's files are **Rnocom_prop.xls** and **Bnocom_prop.xls.**

4. Transfer the adjusted material investment to a BellSouth Cost Calculator Scenario. To do this:

   - Open the BellSouth Cost Calculator to the state average-residential scenario by selecting ***File > Open Study Scenario > Florida Basic Basket Study > State Average – Residence > OK***
   - Highlight the element **P1.1-> 2-Wire Voice Grade Loop.**
   - Select ***Inputs > Material Investments, Additives, and Labor***
   - Find and load your adjusted residential CostCalcFeed file you saved in Step 3 by selecting ***File > Load Loop Model investments***
   - On the same screen select ***Source > Apply changes in source to BellSouth Cost Calculator***
   - Close the **State Average – Residence – Investments, Additives, and Labor** window to return to the main menu.
   - Now select the green traffic light to run the adjusted residential scenario.
   - Close and save the scenario under a new name.

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[1] Proprietary versions of the Excel files referenced in this document have been distributed to BellSouth and the Staff of the Florida Public Service Commission.

[2] The data in the residential scenario was actually a copy of the business scenario. This was just one of many incidental problems the Office of Peoples Counsel ("OPC") encountered with the study filed by BellSouth. For example, the instructions for installing and running the BSTLM were incorrect. File formats had to be corrected on multiple files and a number of other files had to be relocated to the proper directories before BSTLM would function properly. The instructions listed in this document reflect the file names and directory paths for the adjusted installation procedure given to the OPC by BellSouth.

- Repeat Step 4, this time for the business scenario.

5. Determine the excess loop length factor by transferring the rservice reports, found in the **Reports** folder located in Step 1 (i.e.**P.1.1st.csv)** into a new Excel file. Do this for both business and residential. The OPC's file is named **LCOMP_prop.xls**.

   - Transfer into the tab Sheet 3 the two length columns (length-bus, length-res) along with the columns that identify the data found in each of the rows.
   - Sort the tab Sheet 3 by FRC code.
   - Subtotal the lengths by FRC code. Note that in the tab Sheet 3 cell J19 contains the FRC 22 Aerial Copper Cable for business, cell K19 is the FRC 22 Aerial Copper Cable for residential.
   - The information from the tab Sheet 3 must then be transferred into the tab summary. The residential excess loop length factors are calculated in cells D7:I15 and the business factors are in D17:I26.
   - Notice that for any FRC, whenever a business factor is positive, the residential factor is zero and vice versa. This must be true because for any particular type of cable, only one service can be longer. In general, the business underground categories are longer and residential buried and aerial categories are longer, as expected. Notice the residential aerial copper factor is 0.098651 in cell I8

6. To see the adjusted in-plant factors, open the OPC's Excel file **OSPfac_prop.xls**. This is a copy of BellSouth's file, **IPtOSP02FLC.xls**. The tab Florida calculates the residential adjusted in-plant factors; the tab bus calculates the business adjusted in-plant factors.

   - Follow the process by examining Excel Column G for the FRC 22 Account in the tab Florida.
   - BellSouth's inplant factor is in cell G79 and repeated in cell G87. OPC's inplant factor is in cell G102.
   - Bellsouth's inplant factor equals G77/G75. G77 is the total installed cost, and G75 is the material cost.
   - The total installed costs are the sum of telco labor (G57), telco engineering (G59), vendor engineering (G65), vendor installation (G67), exempt materials (G69) and non-exempt materials (G71).
   - To determine the OPC's inplant factor copy total installed costs from G77 to G96.
   - Copy material cost from G75 to G97.
   - Calculate installation costs (G98) by subtracting G97 from G96.
   - Copy the excess loop length factor for residential aerial copper of .0987 into G99
   - The product of G99 and G98 is the incremental installation costs shown in G100

- In cell G101 add the incremental installation costs (G100) and the material costs (G97) to determine the adjusted total installed cost.
- In G102 calculated the adjusted material inplant factor by dividing the adjusted total installed cost (G101) by the material cost (G97).

7. To determine the final results open the new scenario in the BellSouth Cost Calculator

   - Highlight the element **P1.1-> 2-Wire Voice Grade Loop.**
   - Select ***Inputs > Factors > Inplant***
   - Move up and down the rows, selecting the cable FRCs and copy in the new inplant factors from **OSPfac_prop.xls** into the appropriate material cell. For example, residential aerial copper, FRC 22, the new factor will be 1.654599.

8. Run the model and save the output as an Excel file. The OPC's Excel files are **B out_prop.xls** and **R out_prop.xls.**

OPC Retail Adder Estimate.

1. **AppJ_prop.xls** is derived from the Excel file RETAILCUSTOPER2002-2004.XLS found in Appendix J of the BellSouth Cost Calculator documentation. The OPC's Retail Customer Operations Cost Factor shown in cell AC272 is derived in the same manner as BellSouth's original cost factor with the sole exception that 100% of the shared costs that appear in cell AB131 (Account 6623 - Customer Services - Billing & Collection) have been removed. This calculation is performed in cell AC262.
2. The adjusted cost factor derived in the previous step is then used in the Excel file **Retail_prop.xls** where the OPC's Retail Adder is calculated. The line counts that appear in column E were taken directly from the BSTLM rservice reports filed by BellSouth. The TSLRIC values that appear in column F were taken from BellSouth's filing and the OPC's TSLRIC Estimate output files **B out_prop.xls** and **R out_prop.xls**.