

**REDACTED**

**ATTACHMENT B**

**BellSouth Telecommunications, Inc.  
FPSC Docket 001503-TP  
Request for Confidential Classification  
Page 1  
2/25/04**

**REQUEST FOR CONFIDENTIAL CLASSIFICATION OF  
BELLSOUTH/SPRINT/PUBLIC COUNSEL'S JOINT ST IPULATION,  
ATTACHMENT 13, Exhibit "A" FILED FEBRUARY 4, 2004, IN FLORIDA  
DOCKET 001503-TP**

**2 Redacted Copies of Material for Public Record**

DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLERK

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

**REDACTED**

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

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

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

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

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

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



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

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

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

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

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

|    | A                              | B                       | C              |
|----|--------------------------------|-------------------------|----------------|
| 1  | Florida                        |                         |                |
| 2  | NPA Relief Cost Summary by NPA |                         |                |
| 3  | Study Period: 2002 - 2004      |                         |                |
| 4  |                                |                         |                |
| 5  |                                |                         |                |
| 6  | Item/Description               | Source                  | Amount         |
| 7  |                                |                         |                |
| 8  | <b>Palm Beach</b>              |                         |                |
| 9  | Customer Notification          | Infrastructure Planning | \$54,608.00    |
| 10 | Directory Publication          | Infrastructure Planning | \$304,541.00   |
| 11 | Information Technology         | Infrastructure Planning | \$1,268,791.00 |
| 12 | 377C Capital                   | NPA Costs L40           | \$112,708.55   |
| 13 | 560C for 10 Digit Dialing      | NPA Costs L40           | \$632,570.93   |
| 14 | Expense                        | NPA Costs L40           | \$3,257.58     |
| 15 | Translation Cost               | Translations L5         | \$20,057.60    |
| 16 |                                |                         |                |
| 17 | Total                          | Sum L9:L15              | \$2,396,532.66 |

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

**REDACTED**

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



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

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

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

|    | A   | B    | C                      | D        | E        | F     |
|----|---|------|------------------------|----------|----------|-------|
| 1  | Florida   |      |                        |          |          |       |
| 2  | Capital Cost Calculations                             |      |                        |          |          |       |
| 3  | Study Period: 2002-2004                               |      |                        |          |          |       |
| 4  |   |      |                        |          |          |       |
| 5  |   |      |                        |          |          |       |
| 6  |   |      |                        |          |          |       |
| 7  | Description   | FRC  | Source                 | 2000     | 2001     | TOTAL |
| 8  | Account Specific Incremental Overhead Factor for 377C | 377C | Factors - Capital, L41 | 0.011332 | 0.011332 |       |
| 9  | Deprecation Factor for 377C Capital                   | 377C | Factors - Capital, L13 | 0.097622 | 0.097622 |       |
| 10 | Cost of Money Factor for 377C Capital                 | 377C | Factors - Capital, L14 | 0.051384 | 0.051384 |       |
| 11 | Income Tax Factor for 377C Capital                    | 377C | Factors - Capital, L15 | 0.023892 | 0.023892 |       |
| 12 | Plant Specific Factor for 377C Capital                | 377C | Factors - Capital, L16 | 0.017533 | 0.017533 |       |
| 13 | Ad Valorem Factor for 377C Capital                    | 377C | Factors - Capital, L17 | 0.007421 | 0.007421 |       |
| 14 |   |      |                        |          |          |       |
| 15 | Percent of Advancement of 377C attributable to TNP    |      | Factors - Capital, L19 | 31.10%   |          |       |
| 16 |   |      |                        |          |          |       |
| 17 | Deprecation Factor for 560C Capital SoftCap3          | 560C | Factors - Capital, L34 | 0.333333 | 0.333333 |       |
| 18 | Cost of Money Factor for 560C Capital SoftCap3        | 560C | Factors - Capital, L35 | 0.052514 | 0.052514 |       |
| 19 | Income Tax Factor for 560C Capital SoftCap3           | 560C | Factors - Capital, L36 | 0.024412 | 0.024412 |       |
| 20 | Ad Valorem Factor for 560C Capital SoftCap3           | 560C | Factors - Capital, L37 | 0.007421 | 0.007421 |       |
| 21 |   |      |                        |          |          |       |
| 22 | Economic Life for 377C Capital                        | 377C | Factors - Capital, L11 | 10       |          |       |
| 23 | Economic Life for SoftCap3                            | 560C | Factors - Capital, L32 | 3        |          |       |
| 24 | Gross Receipt Tax Factor                              |      | Factors - Capital, L39 | 0.014633 | 0.014633 |       |
| 25 | Cost of Money   |      | Factors - Capital, L22 | 0.1125   | 0.1125   |       |
| 26 | Incremental Overhead Factor                           |      | Factors - Capital, L40 | 0.0442   | 0.0442   |       |
| 27 | Number of Years to value at 4/01/02                   |      | Factors - Capital, L28 | 1.75     | 0.75     |       |
| 28 | Present Value COM                                     |      | Factors - Capital, L22 | 0.1125   | 0.1125   |       |

|    | A  | B    | C  | D           | E      | F           |
|----|--|------|--|-------------|--------|-------------|
| 1  | Florida  |      |  |             |        |             |
| 2  | Capital Cost Calculations  |      |  |             |        |             |
| 3  | Study Period: 2002-2004  |      |  |             |        |             |
| 4  |  |      |  |             |        |             |
| 5  |  |      |  |             |        |             |
| 6  |  |      |  |             |        |             |
| 7  | Description  | FRC  | Source                                   | 2000        | 2001   | TOTAL       |
| 29 |  |      |  |             |        |             |
| 30 | 377C Capital - Switch Generic - 24 Months Pull Up                                    | 377C | Input Summary L8                         | \$13,600.00 | \$0.00 | \$13,600.00 |
| 31 |  |      |  |             |        |             |
| 32 | Depreciation for 377C Switch Generic   | 377C | L30 X L9                                 | \$1,327.66  | \$0.00 | \$1,327.66  |
| 33 |  |      |  |             |        |             |
| 34 | Cost of Money for 377C Switch Generic  | 377C | L30 X L10                                | \$698.98    | \$0.00 | \$698.98    |
| 35 |  |      |  |             |        |             |
| 36 | Income Tax for 377C Switch Generic   | 377C | L30 X L11                                | \$324.93    | \$0.00 | \$324.93    |
| 37 |  |      |  |             |        |             |
| 38 | Plant Specific for 377C Switch Generic   | 377C | L30 X L12                                | \$238.45    | \$0.00 | \$238.45    |
| 39 |  |      |  |             |        |             |
| 40 | Ad Valorem for 377C Switch Generic   | 377C | L30 X L13                                | \$100.93    | \$0.00 | \$100.93    |
| 41 |  |      |  |             |        |             |
| 42 | Present Value of Current Year  |      |  |             |        |             |
| 43 |  |      |  |             |        |             |
| 44 | Depreciation for 377C Switch Generic   | 377C | PV(L25, L22, L32)                        | \$7,737.60  | \$0.00 | \$7,737.60  |
| 45 |  |      |  |             |        |             |
| 46 | Cost of Money for 377C Switch Generic  | 377C | PV(L25, L22, L34)                        | \$4,073.53  | \$0.00 | \$4,073.53  |
| 47 |  |      |  |             |        |             |
| 48 | Income Tax for 377C Switch Generic   | 377C | PV(L25, L22, L36)                        | \$1,893.70  | \$0.00 | \$1,893.70  |
| 49 |  |      |  |             |        |             |
| 50 | Plant Specific for 377C Switch Generic   | 377C | PV(L25, L22, L38)                        | \$1,389.68  | \$0.00 | \$1,389.68  |
| 51 |  |      |  |             |        |             |
| 52 | Ad Valorem for 377C Switch Generic   | 377C | PV(L25, L22, L40)                        | \$588.19    | \$0.00 | \$588.19    |
| 53 |  |      |  |             |        |             |
| 54 | Sum PV 377C Switch Generic Current Year  |      | Sum (L44, L46, L48, L50, L52)            | \$15,682.71 | \$0.00 | \$15,682.71 |
| 55 |  |      |  |             |        |             |
| 56 | COM for Advancement  |      | Factors - Capital, L22                   | 0.1125      | 0.1125 |             |
| 57 | Years of Advancement (Switch Generic) 24 Months                                      |      | Factors - Capital, L23                   | 2.000       | 2.000  |             |
| 58 |  |      |  |             |        |             |
| 59 |  |      |  |             |        |             |
| 60 | PV Advancement Cost for 377C Switch Generic  | 377C | PV L54 @ L56 and L57                     | \$12,671.29 | \$0.00 | \$12,671.29 |
| 61 |  |      |  |             |        |             |
| 62 | Cost of Advancement for 377C Switch Generic  | 377C | L54 - L60                                | \$3,011.41  | \$0.00 | \$3,011.41  |
| 63 |  |      |  |             |        |             |
| 64 | Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT             | 377C | ((L62 X (1+ L8)) X (1+ (L24)) X (1+L26)) | \$3,226.69  | \$0.00 | \$3,226.69  |
| 65 |  |      |  |             |        |             |
| 66 | PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years               |      | FV of PV L64 @ L28 and L27               | \$3,888.50  | \$0.00 | \$3,888.50  |
| 67 |  |      |  |             |        |             |
| 68 | Sum PV of Cost of Advancement 24 Months 377C Switch Generic at 4/01/02 for all Years |      | Total L66 X L15                          | \$1,209.32  |        |             |

|     | A  | B    | C  | D              | E      | F              |
|-----|--|------|--|----------------|--------|----------------|
| 1   | Florida  |      |  |                |        |                |
| 2   | Capital Cost Calculations  |      |  |                |        |                |
| 3   | Study Period: 2002-2004  |      |  |                |        |                |
| 4   |  |      |  |                |        |                |
| 5   |  |      |  |                |        |                |
| 6   |  |      |  |                |        |                |
| 7   | Description  | FRC  | Source   | 2000           | 2001   | TOTAL          |
| 69  |  |      |  |                |        |                |
| 70  | 377C Capital - Switch Generic - 18 Months Pull Up                                    | 377C | Input Summary L9                                       | \$1,684,700.00 | \$0.00 | \$1,684,700.00 |
| 71  |  |      |  |                |        |                |
| 72  | Deprecation for 377C Switch Generic  | 377C | L70 X L8   | \$164,463.78   | \$0.00 | \$164,463.78   |
| 73  |  |      |  |                |        |                |
| 74  | Cost of Money for 377C Switch Generic  | 377C | L70 X L10  | \$86,583.47    | \$0.00 | \$86,583.47    |
| 75  |  |      |  |                |        |                |
| 76  | Income Tax for 377C Switch Generic   | 377C | L70 X L11  | \$40,250.85    | \$0.00 | \$40,250.85    |
| 77  |  |      |  |                |        |                |
| 78  | Plant Specific for 377C Switch Generic   | 377C | L70 X L12  | \$29,537.85    | \$0.00 | \$29,537.85    |
| 79  |  |      |  |                |        |                |
| 80  | Ad Valorem for 377C Switch Generic   | 377C | L70 X L13  | \$12,502.18    | \$0.00 | \$12,502.18    |
| 81  |  |      |  |                |        |                |
| 82  | Present Value of Current Year  |      |  |                |        |                |
| 83  |  |      |  |                |        |                |
| 84  | Deprecation for 377C Switch Generic  | 377C | PV(L25,L22,L72)  | \$958,495.28   | \$0.00 | \$958,495.28   |
| 85  |  |      |  |                |        |                |
| 86  | Cost of Money for 377C Switch Generic  | 377C | PV(L25,L22,L74)  | \$504,808.85   | \$0.00 | \$504,808.85   |
| 87  |  |      |  |                |        |                |
| 88  | Income Tax for 377C Switch Generic   | 377C | PV(L25,L22,L76)  | \$234,582.05   | \$0.00 | \$234,582.05   |
| 89  |  |      |  |                |        |                |
| 90  | Plant Specific for 377C Switch Generic   | 377C | PV(L25,L22,L78)  | \$172,146.62   | \$0.00 | \$172,146.62   |
| 91  |  |      |  |                |        |                |
| 92  | Ad Valorem for 377C Switch Generic   | 377C | PV(L25,L22,L80)  | \$72,862.61    | \$0.00 | \$72,862.61    |
| 93  |  |      |  |                |        |                |
| 94  | Sum PV 377C Switch Generic Current Year  |      | Sum (L84, L85, L88, L90, L92)                          | \$1,942,695.18 | \$0.00 | \$1,942,695.18 |
| 95  |  |      |  |                |        |                |
| 96  | COM for Advancement  |      | Factors - Capital, L22                                 | 11.25%         | 11.25% |                |
| 97  | Years of Advancement (Switch Generic) 18 Months                                      |      | Factors - Capital, L24                                 | 1.500          | 1.500  |                |
| 98  |  |      |  |                |        |                |
| 99  |  |      |  |                |        |                |
| 100 | PV Advancement Cost for 377C Switch Generic  | 377C | PV L94 @ L96 and L97                                   | \$1,855,597.01 | \$0.00 | \$1,855,597.01 |
| 101 |  |      |  |                |        |                |
| 102 | Cost of Advancement for 377C Switch Generic  | 377C | L94 - L100   | \$287,098.17   | \$0.00 | \$287,098.17   |
| 103 |  |      |  |                |        |                |
| 104 | Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT             | 377C | $((L102 \times (1+L8)) \times (1+L24)) \times (1+L26)$ | \$307,821.61   | \$0.00 | \$307,821.61   |
| 105 |  |      |  |                |        |                |
| 106 | PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years               |      | FV or PV L104 @ L28 and L27                            | \$370,716.47   | \$0.00 | \$370,716.47   |
| 107 |  |      |  |                |        |                |
| 108 | Sum PV of Cost of Advancement 18 Months 377C Switch Generic at 4/01/02 for all Years |      | Total L106 X L15                                       | \$115,292.62   |        |                |

|     | A  | B    | C   | D           | E            | F            |
|-----|--|------|---|-------------|--------------|--------------|
| 1   | Florida  |      |   |             |              |              |
| 2   | Capital Cost Calculations  |      |   |             |              |              |
| 3   | Study Period: 2002-2004  |      |   |             |              |              |
| 4   |  |      |   |             |              |              |
| 5   |  |      |   |             |              |              |
| 6   |  |      |   |             |              |              |
| 7   | Description  | FRC  | Source                                    | 2000        | 2001         | TOTAL        |
| 109 |  |      |   |             |              |              |
| 110 | 377C Capital - Switch Generic - 14 Months Pull Up                                    | 377C | Input Summary L10                         | \$0.00      | \$808,800.00 | \$808,800.00 |
| 111 |  |      |   |             |              |              |
| 112 | Depreciation for 377C Switch Generic   | 377C | L110 X L9                                 | \$0.00      | \$78,937.15  | \$78,937.15  |
| 113 |  |      |   |             |              |              |
| 114 | Cost of Money for 377C Switch Generic  | 377C | L110 X L10                                | \$0.00      | \$41,557.19  | \$41,557.19  |
| 115 |  |      |   |             |              |              |
| 116 | Income Tax for 377C Switch Generic   | 377C | L110 X L11                                | \$0.00      | \$19,319.07  | \$19,319.07  |
| 117 |  |      |   |             |              |              |
| 118 | Plant Specific for 377C Switch Generic   | 377C | L110 X L12                                | \$0.00      | \$14,177.18  | \$14,177.18  |
| 119 |  |      |   |             |              |              |
| 120 | Ad Valorem for 377C Switch Generic   | 377C | L110 X L13                                | \$0.00      | \$6,000.62   | \$6,000.62   |
| 121 |  |      |   |             |              |              |
| 122 | Present Value of Current Year  |      |   |             |              |              |
| 123 |  |      |   |             |              |              |
| 124 | Depreciation for 377C Switch Generic   | 377C | PV(L25, L22, L112)                        | \$0.00      | \$480,045.86 | \$480,045.86 |
| 125 |  |      |   |             |              |              |
| 126 | Cost of Money for 377C Switch Generic  | 377C | PV(L25, L22, L114)                        | \$0.00      | \$242,195.38 | \$242,195.38 |
| 127 |  |      |   |             |              |              |
| 128 | Income Tax for 377C Switch Generic   | 377C | PV(L25, L22, L116)                        | \$0.00      | \$112,591.59 | \$112,591.59 |
| 129 |  |      |   |             |              |              |
| 130 | Plant Specific for 377C Switch Generic   | 377C | PV(L25, L22, L118)                        | \$0.00      | \$82,624.66  | \$82,624.66  |
| 131 |  |      |   |             |              |              |
| 132 | Ad Valorem for 377C Switch Generic   | 377C | PV(L25, L22, L120)                        | \$0.00      | \$34,971.63  | \$34,971.63  |
| 133 |  |      |   |             |              |              |
| 134 | Sum PV 377C Switch Generic Current Year  |      | Sum (L124, L126, L128, L130, L132)        | \$0.00      | \$932,429.11 | \$932,429.11 |
| 135 |  |      |   |             |              |              |
| 136 | COM for Advancement  |      | Factors - Capital, L22                    | 11.25%      | 11.25%       |              |
| 137 | Years of Advancement (Switch Generic) 14 Months                                      |      | Factors - Capital, L25                    | 1.170       | 1.170        |              |
| 138 |  |      |   |             |              |              |
| 139 |  |      |   |             |              |              |
| 140 | PV Advancement Cost for 377C Switch Generic  | 377C | PV L134 @ L136 and L137                   | \$0.00      | \$823,085.22 | \$823,085.22 |
| 141 |  |      |   |             |              |              |
| 142 | Cost of Advancement for 377C Switch Generic  | 377C | L134 - L140                               | \$0.00      | \$109,343.90 | \$109,343.90 |
| 143 |  |      |   |             |              |              |
| 144 | Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT             | 377C | (((L142 X (1+ L8)) X (1+ L24)) X (1+L26)) | \$0.00      | \$117,160.43 | \$117,160.43 |
| 145 |  |      |   |             |              |              |
| 146 | PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years               |      | FV or PV L144 @ L28 and L27               | \$0.00      | \$126,912.96 | \$126,912.96 |
| 147 |  |      |   |             |              |              |
| 148 | Sum PV of Cost of Advancement 14 Months 377C Switch Generic at 4/01/02 for all Years |      | Total L146 X L15                          | \$39,469.93 |              |              |

|     | A  | B    | C   | D          | E            | F            |
|-----|--|------|---|------------|--------------|--------------|
| 1   | Florida  |      |   |            |              |              |
| 2   | Capital Cost Calculations  |      |   |            |              |              |
| 3   | Study Period 2002-2004   |      |   |            |              |              |
| 4   |  |      |   |            |              |              |
| 5   |  |      |   |            |              |              |
| 6   |  |      |   |            |              |              |
| 7   | Description  | FRC  | Source                                    | 2000       | 2001         | TOTAL        |
| 149 |  |      |   |            |              |              |
| 150 | 377C Capital - Switch Generic - 11 Months Pull Up                                    | 377C | Input Summary L11                         | \$0.00     | \$90,300.00  | \$90,300.00  |
| 151 |  |      |   |            |              |              |
| 152 | Deprecation for 377C Switch Generic  | 377C | L150 X L9                                 | \$0.00     | \$8,815.27   | \$8,815.27   |
| 153 |  |      |   |            |              |              |
| 154 | Cost of Money for 377C Switch Generic  | 377C | L150 X L10                                | \$0.00     | \$4,840.88   | \$4,840.88   |
| 155 |  |      |   |            |              |              |
| 156 | Income Tax for 377C Switch Generic   | 377C | L150 X L11                                | \$0.00     | \$2,157.45   | \$2,157.45   |
| 157 |  |      |   |            |              |              |
| 158 | Plant Specific for 377C Switch Generic   | 377C | L150 X L12                                | \$0.00     | \$1,583.23   | \$1,583.23   |
| 159 |  |      |   |            |              |              |
| 160 | Ad Valorem for 377C Switch Generic   | 377C | L150 X L13                                | \$0.00     | \$670.12     | \$670.12     |
| 161 |  |      |   |            |              |              |
| 162 | Present Value of Current Year  |      |   |            |              |              |
| 163 |  |      |   |            |              |              |
| 164 | Depreciation for 377C Switch Generic   | 377C | PV(L25, L22, L152)                        | \$0.00     | \$51,375.39  | \$51,375.39  |
| 165 |  |      |   |            |              |              |
| 166 | Cost of Money for 377C Switch Generic  | 377C | PV(L25, L22, L154)                        | \$0.00     | \$27,047.05  | \$27,047.05  |
| 167 |  |      |   |            |              |              |
| 168 | Income Tax for 377C Switch Generic   | 377C | PV(L25, L22, L156)                        | \$0.00     | \$12,573.61  | \$12,573.61  |
| 169 |  |      |   |            |              |              |
| 170 | Plant Specific for 377C Switch Generic   | 377C | PV(L25, L22, L158)                        | \$0.00     | \$9,227.07   | \$9,227.07   |
| 171 |  |      |   |            |              |              |
| 172 | Ad Valorem for 377C Switch Generic   | 377C | PV(L25, L22, L160)                        | \$0.00     | \$3,905.44   | \$3,905.44   |
| 173 |  |      |   |            |              |              |
| 174 | Sum PV 377C Switch Generic Current Year  |      | Sum (L164, L166, L168, L170, L172)        | \$0.00     | \$104,128.55 | \$104,128.55 |
| 175 |  |      |   |            |              |              |
| 176 | COM for Advancement  |      | Factors - Capital, L22                    | 11.25%     | 11.25%       |              |
| 177 | Years of Advancement (Switch Generic) 11 Months                                      |      | Factors - Capital, L26                    | 0.920      | 0.920        |              |
| 178 |  |      |   |            |              |              |
| 179 |  |      |   |            |              |              |
| 180 | PV Advancement Cost for 377C Switch Generic  | 377C | PV L174 @ L176 and L177                   | \$0.00     | \$94,400.40  | \$94,400.40  |
| 181 |  |      |   |            |              |              |
| 182 | Cost of Advancement for 377C Switch Generic  | 377C | L174 - L180                               | \$0.00     | \$9,728.16   | \$9,728.16   |
| 183 |  |      |   |            |              |              |
| 184 | Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT             | 377C | (((L182 X (1+ L8)) X (1+ L24)) X (1+L26)) | \$0.00     | \$10,423.58  | \$10,423.58  |
| 185 |  |      |   |            |              |              |
| 186 | PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years               |      | FV or PV L184 @ L28 and L27               | \$0.00     | \$11,291.25  | \$11,291.25  |
| 187 |  |      |   |            |              |              |
| 188 | Sum PV of Cost of Advancement 11 Months 377C Switch Generic at 4/01/02 for all Years |      | Total L186 X L15                          | \$3,511.58 |              |              |



|     | A   | B    | C  | D            | E            | F            |
|-----|---|------|--|--------------|--------------|--------------|
| 1   | Florida   |      |  |              |              |              |
| 2   | Capital Cost Calculations   |      |  |              |              |              |
| 3   | Study Period: 2002-2004   |      |  |              |              |              |
| 4   |   |      |  |              |              |              |
| 5   |   |      |  |              |              |              |
| 6   |   |      |  |              |              |              |
| 7   | Description   | FRC  | Source                                   | 2000         | 2001         | TOTAL        |
| 189 |   |      |  |              |              |              |
| 190 | 377C Capital - Switch Generic - 9 Months Pull Up                                    | 377C | Input Summary L12                        | \$0.00       | \$642,500.00 | \$642,500.00 |
| 191 |   |      |  |              |              |              |
| 192 | Depreciation for 377C Switch Generic  | 377C | L190 X L9                                | \$0.00       | \$62,722.14  | \$62,722.14  |
| 193 |   |      |  |              |              |              |
| 194 | Cost of Money for 377C Switch Generic   | 377C | L190 X L10                               | \$0.00       | \$33,020.85  | \$33,020.85  |
| 195 |   |      |  |              |              |              |
| 196 | Income Tax for 377C Switch Generic  | 377C | L190 X L11                               | \$0.00       | \$15,350.81  | \$15,350.81  |
| 197 |   |      |  |              |              |              |
| 198 | Plant Specific for 377C Switch Generic  | 377C | L190 X L12                               | \$0.00       | \$11,264.95  | \$11,264.95  |
| 199 |   |      |  |              |              |              |
| 200 | Ad Valorem for 377C Switch Generic  | 377C | L190 X L13                               | \$0.00       | \$4,767.99   | \$4,767.99   |
| 201 |   |      |  |              |              |              |
| 202 | Present Value of Current Year   |      |  |              |              |              |
| 203 |   |      |  |              |              |              |
| 204 | Depreciation for 377C Switch Generic  | 377C | PV(L25.L22.L192)                         | \$0.00       | \$365,544.73 | \$365,544.73 |
| 205 |   |      |  |              |              |              |
| 206 | Cost of Money for 377C Switch Generic   | 377C | PV(L25.L22.L194)                         | \$0.00       | \$192,444.39 | \$192,444.39 |
| 207 |   |      |  |              |              |              |
| 208 | Income Tax for 377C Switch Generic  | 377C | PV(L25.L22.L196)                         | \$0.00       | \$89,463.39  | \$89,463.39  |
| 209 |   |      |  |              |              |              |
| 210 | Plant Specific for 377C Switch Generic  | 377C | PV(L25.L22.L198)                         | \$0.00       | \$65,852.17  | \$65,852.17  |
| 211 |   |      |  |              |              |              |
| 212 | Ad Valorem for 377C Switch Generic  | 377C | PV(L25.L22.L200)                         | \$0.00       | \$27,787.87  | \$27,787.87  |
| 213 |   |      |  |              |              |              |
| 214 | Sum PV 377C Switch Generic Current Year   |      | Sum (L204, L206, L208, L210, L212)       | \$0.00       | \$740,892.53 | \$740,892.53 |
| 215 |   |      |  |              |              |              |
| 216 | COM for Advancement   |      | Factors - Capital, L22                   | 11.25%       | 11.25%       |              |
| 217 | Years of Advancement (Switch Generic) 9 Months                                      |      | Factors - Capital, L27                   | 0.750        | 0.750        |              |
| 218 |   |      |  |              |              |              |
| 219 |   |      |  |              |              |              |
| 220 | PV Advancement Cost for 377C Switch Generic   | 377C | PV L214 @ L216 and L217                  | \$0.00       | \$683,959.21 | \$683,959.21 |
| 221 |   |      |  |              |              |              |
| 222 | Cost of Advancement for 377C Switch Generic   | 377C | L214 - L220                              | \$0.00       | \$56,933.32  | \$56,933.32  |
| 223 |   |      |  |              |              |              |
| 224 | Cost of Advancement for 377C Switch Generic w Incremental Overhead & GRT            | 377C | ((L222 X (1+ LB)) X (1+ L24)) X (1+L26)) | \$0.00       | \$61,003.25  | \$61,003.25  |
| 225 |   |      |  |              |              |              |
| 226 | PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years              |      | FV or PV L224 @ L28 and L27              | \$0.00       | \$66,081.21  | \$66,081.21  |
| 227 |   |      |  |              |              |              |
| 228 | Sum PV of Cost of Advancement 9 Months 377C Switch Generic at 4/01/02 for all Years |      | Total L226 X L15                         | \$20,551.25  |              |              |
| 229 |   |      |  |              |              |              |
| 230 | -   |      |  |              |              |              |
| 231 | Total PV of Cost of Advancement 377C Switch Generic at 4/01/02 for all Years        |      | L68 + L108 + L148 + L188 + L228          | \$180,034.91 |              |              |
| 232 |   |      |  |              |              |              |

|     | A   | B    | C                            | D              | E              | F              |
|-----|---|------|------------------------------|----------------|----------------|----------------|
| 1   | Florida   |      |                              |                |                |                |
| 2   | Capital Cost Calculations                                 |      |                              |                |                |                |
| 3   | Study Period: 2002-2004                                   |      |                              |                |                |                |
| 4   |   |      |                              |                |                |                |
| 5   |   |      |                              |                |                |                |
| 6   |   |      |                              |                |                |                |
| 7   | Description   | FRC  | Source                       | 2000           | 2001           | TOTAL          |
| 233 |   |      |                              |                |                |                |
| 234 |   |      |                              |                |                |                |
| 235 | SoftCap3  | 560C | Input Summary L15            | \$1,024,600.00 | \$1,450,400.00 | \$2,475,000.00 |
| 236 |   |      |                              |                |                |                |
| 237 | Depreciation for 560C SoftCap3                            | 560C | L235 X L17                   | \$341,532.99   | \$483,466.18   | \$824,999.18   |
| 238 | Cost of Money for 560C SoftCap3                           | 560C | L235 X L18                   | \$53,805.84    | \$76,186.31    | \$129,972.15   |
| 239 | Income Tax for 560C SoftCap3                              | 560C | L235 X L19                   | \$25,012.54    | \$35,407.16    | \$60,419.70    |
| 240 | Ad Valorem for 560C SoftCap3                              | 560C | L235 X L20                   | \$7,603.96     | \$10,763.42    | \$18,366.98    |
| 241 |   |      |                              |                |                |                |
| 242 | Present Value of Current Year                             |      |                              |                |                |                |
| 243 |   |      |                              |                |                |                |
| 244 | Depreciation for 560C SoftCap3                            | 560C | PV(L28,L23,L237)             | \$830,993.58   | \$1,178,335.24 | \$2,007,328.81 |
| 245 | Cost of Money for 560C SoftCap3                           | 560C | PV(L28,L23,L238)             | \$130,916.52   | \$185,322.39   | \$316,238.91   |
| 246 | Income Tax for 560C SoftCap3                              | 560C | PV(L28,L23,L239)             | \$60,858.71    | \$86,150.17    | \$147,008.88   |
| 247 | Ad Valorem for 560C SoftCap3                              | 560C | PV(L28,L23,L240)             | \$18,500.43    | \$26,188.78    | \$44,689.21    |
| 248 |   |      |                              |                |                |                |
| 249 | Sum PV 560C for Current Year                              |      | Sum (L244 : L247)            | \$1,041,269.23 | \$1,473,996.58 | \$2,515,265.81 |
| 250 |   |      |                              |                |                |                |
| 251 | Sum PV 560C for Current Year w Incremental Overhead & GRT | 560C | ((L249 X (1+L24)) X (1+L28)) | \$1,103,203.89 | \$1,581,869.57 | \$2,684,873.26 |
| 252 |   |      |                              |                |                |                |
| 253 | PV of 560C at 4/01/02 for all Years                       |      | FV or PV L251 @ L28 and L27  | \$1,328,476.74 | \$1,691,664.21 | \$3,021,140.95 |
| 254 |   |      |                              |                |                |                |
| 255 | Total Cost SoftCap3 for NP                                |      | Total L253                   | \$3,021,140.95 |                |                |

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

|    | A  | B                              | C             | D    | E    | F    | G               | H    | I    | J               | K    | L    | M     |
|----|--|--------------------------------|---------------|------|------|------|-----------------|------|------|-----------------|------|------|-------|
| 1  | Florida                                  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 2  | Savings                                  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 3  | Study Period: 2002-2004                  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 4  |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 5  |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 6  |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 7  |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 8  |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 9  |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 10 | NPA Relief for 561 without NP (2nd Qtr.) | FL Savings Invest3 Summary L17 |               | \$ - | \$ - | \$ - | \$ 2,396,532.66 | \$ - | \$ - | \$ -            |      |      |       |
| 11 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 12 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 13 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 14 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 15 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 16 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 17 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 18 | NPA Relief for 561 with NP (2nd Qtr.)    | FL Savings Invest3 Summary L17 | \$ -          | \$ - | \$ - | \$ - | \$ -            | \$ - | \$ - | \$ 2,396,532.66 | \$ - | \$ - | \$ -  |
| 19 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 20 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 21 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 22 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 23 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 24 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 25 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 26 | Number of Years to value at 4/01/02      | 1st Quarter                    | 0.25          | 1.00 | 2.00 | 3.00 | 4.00            | 5.00 | 6.00 | 7.00            | 8.00 | 9.00 | 10.00 |
| 27 | Number of Years to value at 4/01/02      | 2nd Quarter                    | 0.25          | 1.25 | 2.25 | 3.25 | 4.25            | 5.25 | 6.25 | 7.25            | 8.25 | 9.25 | 10.25 |
| 28 | Number of Years to value at 4/01/02      | 3rd Quarter                    | 0.50          | 1.50 | 2.50 | 3.50 | 4.50            | 5.50 | 6.50 | 7.50            | 8.50 | 9.50 | 10.50 |
| 29 | Number of Years to value at 4/01/02      | 4th Quarter                    | 0.75          | 1.75 | 2.75 | 3.75 | 4.75            | 5.75 | 6.75 | 7.75            | 8.75 | 9.75 | 10.75 |
| 30 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 31 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 32 | PV of NPA Relief for 561 without NP      | PV L10                         | \$ -          | \$ - | \$ - | \$ - | \$ 1,523,380.07 | \$ - | \$ - | \$ -            | \$ - | \$ - | \$ -  |
| 33 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 34 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 35 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 36 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 37 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 38 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 39 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 40 | PV of NPA Relief for 561 with NP         | PV L32                         | \$ -          | \$ - | \$ - | \$ - | \$ -            | \$ - | \$ - | \$ 1,106,389.92 | \$ - | \$ - | \$ -  |
| 41 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 42 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 43 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 44 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 45 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 46 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 47 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 48 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 49 | NPA Relief for 561 difference            | Difference Between L32 & L40   | \$ 416,990.15 |      |      |      |                 |      |      |                 |      |      |       |
| 50 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 51 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 52 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 53 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 54 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 55 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 56 |  |                                |               |      |      |      |                 |      |      |                 |      |      |       |
| 57 | Total Savings of Pooling Deferral        | L49                            | \$ 416,990.15 |      |      |      |                 |      |      |                 |      |      |       |

|    | A   | B   | C                 | D                   |
|----|---|---|-------------------|---------------------|
| 1  | Florida   |   |                   |                     |
| 2  | Other Labor Costs   |   |                   |                     |
| 3  | Study Period: 2002-2004                                       |   |                   |                     |
| 4  |   |   |                   |                     |
| 5  |   | <b>Source</b>   |                   |                     |
| 6  | Translation Labor   |   |                   |                     |
| 7  |   |   |                   |                     |
| 8  | Switch Translations Cost for Pooling Software                 |   | Hrs.              |                     |
| 9  | SESS  | Infrastructure Planning                                 | 6                 |                     |
| 10 | DMS   | Infrastructure Planning                                 | 0.25              |                     |
| 11 | EWSD  | Infrastructure Planning                                 | 0                 |                     |
| 12 |   |   |                   |                     |
| 13 |   |   |                   |                     |
| 14 | No. Switch Types  |   | 2000              | 2001                |
| 15 | SESS  | Infrastructure Planning                                 | 17                | 15                  |
| 16 | DMS   | Infrastructure Planning                                 | 7                 | 16                  |
| 17 | EWSD  | Infrastructure Planning                                 | 2                 | 3                   |
| 18 |   |   |                   |                     |
| 19 |   |   |                   |                     |
| 20 | Hours for Year  | $(L9 \times L15) + (L10 \times L16) + (L11 \times L17)$ | 103.75            | 94.00               |
| 21 |   |   |                   |                     |
| 22 |   |   |                   |                     |
| 23 |   |   |                   |                     |
| 24 |   |   |                   |                     |
| 25 |   |   |                   |                     |
| 26 | WS32 Labor Rate   | Factor - Expense L16                                    | \$32.14           | \$29.33             |
| 27 |   |   |                   |                     |
| 28 |   |   |                   |                     |
| 29 | <b>Total Switch Translations Costs</b>                        | $L26 \times L20$  | <b>\$3,334.63</b> | <b>\$2,757.02</b>   |
| 30 |   |   |                   |                     |
| 31 |   |   |                   |                     |
| 32 | <b>BAC Salaries</b>   |   |                   |                     |
| 33 |   |   |                   |                     |
| 34 | Hrs/Year  |   | 1,928             |                     |
| 35 |   |   |                   |                     |
| 36 |   |   | 2000              | 2001                |
| 37 | Number of Employees   |   |                   |                     |
| 38 | JG59  | BAC Center  | 0                 | 0                   |
| 39 | JG58  | BAC Center  | 0                 | 1                   |
| 40 | JG57  | BAC Center  | 0                 | 1.5                 |
| 41 | WS20  | BAC Center  | 0                 | 15                  |
| 42 |   |   |                   |                     |
| 43 |   |   |                   |                     |
| 44 | Labor Rate  |   |                   |                     |
| 45 | JG59  | Factor - Expense L18                                    | \$52.71           | \$51.92             |
| 46 | JG58  | Factor - Expense L19                                    | \$45.46           | \$43.57             |
| 47 | JG57  | Factor - Expense L20                                    | \$39.15           | \$37.15             |
| 48 | WS20  | Factor - Expense L17                                    | \$24.60           | \$25.39             |
| 49 |   |   |                   |                     |
| 50 |   |   |                   |                     |
| 51 | <b>Salaries</b>   |   |                   |                     |
| 52 | JG59  | $L34 \times L38 \times L45$                             | \$0.00            | \$0.00              |
| 53 | JG58  | $L34 \times L38 \times L46$                             | \$0.00            | \$64,002.96         |
| 54 | JG57  | $L34 \times L40 \times L47$                             | \$0.00            | \$107,437.80        |
| 55 | WS20  | $L34 \times L41 \times L48$                             | \$0.00            | \$734,276.80        |
| 56 |   |   |                   |                     |
| 57 |   |   |                   |                     |
| 58 | <b>Total BAC Salary</b>                                       | <b>Sum L52 L55</b>                                      | <b>\$0.00</b>     | <b>\$925,719.56</b> |
| 59 |   |   |                   |                     |
| 60 |   |   |                   |                     |
| 61 |   |   |                   |                     |
| 62 | Florida Allocation %  | Cost Matters  | 49.76%            | 49.76%              |
| 63 |   |   |                   |                     |
| 64 | <b>Florida Allocation of BAC Salary</b>                       | $L56 \times L63$  | <b>\$8.88</b>     | <b>\$460,638.85</b> |
| 65 |   |   |                   |                     |
| 66 |   |   |                   |                     |
| 67 |   |   |                   |                     |
| 68 |   |   |                   |                     |
| 69 | Contract Employee Network Salary                              | Infrastructure Planning                                 | \$0               | \$117,000           |
| 70 |   |   |                   |                     |
| 71 | <b>Florida Allocation of Network Contract Employee Salary</b> | $L69 \times L63$  | <b>\$0.00</b>     | <b>\$8,219.20</b>   |

| 1  | A  | B                                   | C    | E            |              |            | G            |
|----|--|-------------------------------------|------|--------------|--------------|------------|--------------|
|    |  |                                     |      | D            | F            |            |              |
| 2  | Florida  | Source                              | ERC  | 2000         | 2001         | 2002       | Total        |
| 3  | Capital Expenditures                               |                                     |      |              |              |            |              |
| 4  | Study Period: 2002-2004                            |                                     |      |              |              |            |              |
| 5  | SSP Hardware Upgrades - 24 Month Advancement       | SSP Deployment Ln 98 Col G          | 377C | \$ 13,600    | \$ -         | \$ -       | \$ 13,600    |
| 6  | SSP Hardware Upgrades - 20 Month Advancement       | SSP Deployment Ln 100 Col G         | 377C | \$ -         | \$ -         | \$ -       | \$ -         |
| 7  | SSP Hardware Upgrades - 18 Month Advancement       | SSP Deployment Ln 97 Col G          | 377C | \$ 1,664,700 | \$ -         | \$ -       | \$ 1,664,700 |
| 8  | SSP Hardware Upgrades - 14 Month Advancement       | SSP Deployment Ln 101 Col G         | 377C | \$ -         | \$ 808,600   | \$ -       | \$ 808,600   |
| 9  | SSP Hardware Upgrades - 11 Month Advancement       | SSP Deployment Ln 102 Col G         | 377C | \$ -         | \$ 90,300    | \$ -       | \$ 90,300    |
| 10 | SSP Hardware Upgrades - 9 Month Advancement        | SSP Deployment Ln 103 Col G         | 377C | \$ -         | \$ 642,500   | \$ -       | \$ 642,500   |
| 11 | SSP Hardware Upgrades - 0 Month Advancement        | SSP Deployment Ln 99 & Ln 104 Col G | 377C | \$ -         | \$ -         | \$ -       | \$ -         |
| 12 | <b>Subtotal - Network Generic/Regional Capital</b> |                                     |      | \$ 1,698,300 | \$ 1,541,400 | \$ -       | \$ 3,239,700 |
| 13 |  |                                     |      |              |              |            |              |
| 14 | <b>Subtotal - ITS Capital/Property Capital</b>     |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 15 |  |                                     |      |              |              |            |              |
| 16 |  |                                     |      |              |              |            |              |
| 17 |  |                                     |      |              |              |            |              |
| 18 | <b>Subtotal - Information Technology Capital</b>   |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 19 |  |                                     |      |              |              |            |              |
| 20 | SSP Feature Package - 24 Month Advancement         | SSP Deployment Ln 99 Col H          | 560C | \$ 83,400    | \$ -         | \$ -       | \$ 83,400    |
| 21 | SSP Feature Package - 20 Month Advancement         | SSP Deployment Ln 100 Col H         | 560C | \$ -         | \$ 390,200   | \$ -       | \$ 390,200   |
| 22 | SSP Feature Package - 18 Month Advancement         | SSP Deployment Ln 97 Col H          | 560C | \$ 459,000   | \$ -         | \$ -       | \$ 459,000   |
| 23 | SSP Feature Package - 14 Month Advancement         | SSP Deployment Ln 101 Col H         | 560C | \$ -         | \$ 183,900   | \$ -       | \$ 183,900   |
| 24 | SSP Feature Package - 11 Month Advancement         | SSP Deployment Ln 102 Col H         | 560C | \$ -         | \$ -         | \$ -       | \$ -         |
| 25 | SSP Feature Package - 9 Month Advancement          | SSP Deployment Ln 103 Col H         | 560C | \$ -         | \$ 65,700    | \$ -       | \$ 65,700    |
| 26 | SSP Feature Package - 0 Month Advancement          | SSP Deployment Ln 99 & Ln 104 Col H | 560C | \$ 482,200   | \$ 610,600   | \$ -       | \$ 1,292,800 |
| 27 | <b>Subtotal - Network GEO SoftCap\$</b>            |                                     |      | \$ 1,024,600 | \$ 1,499,400 | \$ -       | \$ 2,478,000 |
| 28 |  |                                     |      |              |              |            |              |
| 29 |  |                                     |      |              |              |            |              |
| 30 |  |                                     |      |              |              |            |              |
| 31 | <b>Subtotal - Information Tech. SoftCap\$</b>      |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 32 |  |                                     |      |              |              |            |              |
| 33 | <b>Subtotal - Telcordia Solution SoftCap\$</b>     |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 34 |  |                                     |      |              |              |            |              |
| 35 | <b>Subtotal - Vendor - SoftCap\$</b>               |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 36 |  |                                     |      |              |              |            |              |
| 37 | <b>TOTAL - CAPITAL</b>                             |                                     |      | \$ 1,698,300 | \$ 1,541,400 | \$ -       | \$ 3,239,700 |
| 38 | <b>TOTAL SOFTCAP\$</b>                             |                                     |      | \$ 1,624,600 | \$ 1,558,400 | \$ -       | \$ 2,478,000 |
| 39 | <b>TOTAL SOFTCAP\$</b>                             |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 40 |  |                                     |      |              |              |            |              |
| 41 | <b>EXPENSE:</b>                                    |                                     |      |              |              |            |              |
| 42 |  |                                     |      |              |              |            |              |
| 43 |  |                                     |      |              |              |            |              |
| 44 |  |                                     |      |              |              |            |              |
| 45 |  |                                     |      |              |              |            |              |
| 46 |  |                                     |      |              |              |            |              |
| 47 |  |                                     |      |              |              |            |              |
| 48 |  |                                     |      |              |              |            |              |
| 49 |  |                                     |      |              |              |            |              |
| 50 |  |                                     |      |              |              |            |              |
| 51 |  |                                     |      |              |              |            |              |
| 52 | <b>Subtotal - Network Regional Expense</b>         |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 53 |  |                                     |      |              |              |            |              |
| 54 |  |                                     |      |              |              |            |              |
| 55 |  |                                     |      |              |              |            |              |
| 56 |  |                                     |      |              |              |            |              |
| 57 | <b>Subtotal - Information Technology Expense</b>   |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 58 | BAC Salaries                                       | Other Labor Costs Ln 65             |      | \$ -         | \$ 460,638   | \$ -       | \$ 460,638   |
| 59 |  |                                     |      |              |              |            |              |
| 60 |  |                                     |      |              |              |            |              |
| 61 |  |                                     |      |              |              |            |              |
| 62 | NeuStar  |                                     |      | \$ -         | \$ -         | \$ 115,068 | \$ 115,068   |
| 63 |  |                                     |      |              |              |            |              |
| 64 |  |                                     |      |              |              |            |              |
| 65 |  |                                     |      |              |              |            |              |
| 66 |  |                                     |      |              |              |            |              |
| 67 |  |                                     |      |              |              |            |              |
| 68 |  |                                     |      |              |              |            |              |
| 69 | Contract Employee Network                          | Other Labor Costs Ln71              |      | \$ -         | \$ 58,219    | \$ -       | \$ 58,219    |
| 70 | Switch Translations Costs                          | Other Labor Costs Ln29              |      | \$ 3,335     | \$ 2,757     | \$ -       | \$ 6,092     |
| 71 |  |                                     |      |              |              |            |              |
| 72 | <b>Subtotal - Network Services Expense</b>         |                                     |      | \$ 3,335     | \$ 621,614   | \$ 115,068 | \$ 639,997   |
| 73 |  |                                     |      |              |              |            |              |
| 74 | <b>TOTAL CAPITAL</b>                               |                                     |      | \$ 1,698,300 | \$ 1,541,400 | \$ -       | \$ 3,239,700 |
| 75 | <b>TOTAL SOFTCAP\$</b>                             |                                     |      | \$ 1,624,600 | \$ 1,558,400 | \$ -       | \$ 2,478,000 |
| 76 | <b>TOTAL SOFTCAP\$</b>                             |                                     |      | \$ -         | \$ -         | \$ -       | \$ -         |
| 77 | <b>TOTAL EXPENSE</b>                               |                                     |      | \$ 3,335     | \$ 621,614   | \$ 115,068 | \$ 639,997   |
| 78 | <b>Grand Total</b>                                 |                                     |      | \$ 2,725,235 | \$ 3,513,414 | \$ 115,068 | \$ 6,354,717 |

|    | A   | B   | C     | D                   | E            | F         | G         | H        | I        | J           | K          | L       | M          | N        | O           |
|----|---|-----|-------|---------------------|--------------|-----------|-----------|----------|----------|-------------|------------|---------|------------|----------|-------------|
| 1  | LATA  | NPA | EQUIP | HOST ENTITY         | CLLI         | GENERIC   | MONTHS    | 5E13     | 5E14     | 5E          | 3B20-21    | DMS     | EWS        |          |             |
| 2  | CODE  |     |       | REM ENTITY          |              | PULLED UP | PULLED UP | RETROFIT | RETROFIT | TNP FEATURE | CONVERSION | BRIDGES | RELEASE 18 | RETROFIT | TNP FEATURE |
| 3  |   |     |       |                     |              |           |           | 377C     | 377C     | 560C        | 377C       | 560C    | 377C       | 560C     | 560C        |
| 4  |   |     |       |                     |              |           |           | ACT      | ACT      | ACT         | ACT        | ACT     | ACT        | ACT      | ACT         |
| 5  |   |     |       |                     |              |           |           |          |          |             |            |         |            |          |             |
| 6  | FT. LAUDERDALE MSA JANUARY 22, 2001 (2000 \$) |     |       |                     |              |           |           |          |          |             |            |         |            |          |             |
| 7  | 954 NPA (ORDERED AREA)                        |     |       |                     |              |           |           |          |          |             |            |         |            |          |             |
| 8  | 460   | 954 | SESS  | Coral Springs       | PMBHFLCSDS0  | 1         | 18        | 0.0      | 99.6     |             |            |         |            |          |             |
| 9  | 460   | 954 | SESS  | Cypress             | FTLDFLCYDS0  | 1         | 18        | 0.0      | 104.9    |             |            |         |            |          |             |
| 10 | 460   | 954 | SESS  | Deerfield Beach     | DRBHFLMADS0  | 1         | 18        | 0.0      | 98.3     |             |            |         |            |          |             |
| 11 | 460   | 954 | SESS  | Pompano Federal     | PMBHFLFEDS0  | 1         | 18        | 0.0      | 87.4     |             |            |         |            |          |             |
| 12 | 460   | 954 | SESS  | Hollywood Main      | HLWDFLMADS0  | 1         | 18        | 0.0      | 97.4     |             |            |         |            |          |             |
| 13 | 460   | 954 | SESS  | Jacaranda           | FTLDFLJADS0  | 1         | 18        | 0.0      | 107.2    |             |            |         |            |          |             |
| 14 | 460   | 954 | SESS  | Margate             | PMBHFLMADS0  | 1         | 18        | 0.0      | 12.9     |             |            |         |            |          |             |
| 15 | 460   | 954 | SESS  | Oakland             | FTLDFLADS0   | 1         | 18        | 0.0      | 111.8    |             |            |         |            |          |             |
| 16 | 460   | 954 | SESS  | Pembroke Pines      | HLWDFLPEDS0  | 1         | 18        | 0.0      | 61.3     |             |            |         |            |          |             |
| 17 | 460   | 954 | SESS  | Plantation          | FTLDFLPLDS0  | 1         | 18        | 0.0      | 0.0      |             |            |         |            |          |             |
| 18 | 460   | 954 | SESS  | Tamarac             | PMBHFLTADS0  | 1         | 18        | 0.0      | 103.1    |             | 150.0      |         |            |          |             |
| 19 | 460   | 954 | SESS  | West Hollywood      | HLWDFLWHDSD0 | 1         | 18        | 0.0      | 105.9    |             |            |         |            |          |             |
| 20 | 460   | 954 | SESS  | Weston              | FTLDFLWNDS0  | 1         | 18        | 0.0      | 107.3    |             |            |         |            |          |             |
| 21 | 460   | 954 | D-100 | Main Relief *Note 1 | FTLDFLMRDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 22 | 460   | 954 | D-100 | Sawgrass            | FTLDFLSGDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 23 |   |     |       |                     |              |           |           | 0.0      | 1097.1   |             | 150.0      |         |            | 0.0      |             |
| 24 |   |     |       | 13                  |              | 2         | 0         |          |          |             |            |         |            |          |             |
| 25 | PALM BEACH MSA FEBRUARY 5, 2001 (2000 \$)     |     |       |                     |              |           |           |          |          |             |            |         |            |          |             |
| 26 | 581 NPA (ORDERED AREA)                        |     |       |                     |              |           |           |          |          |             |            |         |            |          |             |
| 27 | 460   | 561 | SESS  | Annex               | WPBHFLANDS0  | 1         | 18        | 0.0      | 110.4    |             |            |         |            |          |             |
| 28 | 460   | 561 | SESS  | Boca Sandalfoot     | BCRTFLSADS0  | 1         | 18        | 0.0      | 106.4    |             |            |         |            |          |             |
| 29 | 460   | 561 | SESS  | Greenacres          | WPBHFLGADS0  | 1         | 18        | 0.0      | 108.3    |             |            |         |            |          |             |
| 30 | 460   | 561 | SESS  | Haverhill           | WPBHFLHDS0   | 1         | 18        | 0.0      | 112.5    |             |            |         |            |          |             |
| 31 | 460   | 561 | D-100 | Belle Glade         | BLGLFLMADS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 32 | 460   | 561 | D-100 | Boca Teeca          | BCRTFLBTDSD0 | NA        | NA        |          |          |             |            |         |            |          |             |
| 33 | 460   | 561 | D-100 | Gardens             | WPBHFLGRDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 34 | 460   | 561 | D-100 | Lake Worth          | WPBHFLLEDSD0 | NA        | NA        |          |          |             |            |         |            |          |             |
| 35 | 460   | 561 | D-100 | Royal Palm Beach    | WPBHFLRPDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 36 | 460   | 561 | EWS   | Boca Raton Main     | BCRTFLMADS1  | 1         | 24        |          |          |             |            |         |            | 6.8      |             |
| 37 | 460   | 561 | EWS   | Boynton Beach Main  | BYBHFLMADS0  | 1         | 24        |          |          |             |            |         |            | 6.8      |             |
| 38 |   |     |       |                     |              |           |           | 0.0      | 437.6    |             | 0.0        |         |            | 13.6     |             |
| 39 |   |     |       | 4                   |              | 5         | 2         |          |          |             |            |         |            |          |             |

|    | A                                  | B       | C     | D                     | E            | F         | G         | H        | I        | J           | K          | L       | M          | N        | O           |
|----|------------------------------------|---------|-------|-----------------------|--------------|-----------|-----------|----------|----------|-------------|------------|---------|------------|----------|-------------|
| 1  | LATA                               | NPA     | EQUIP | HOST ENTITY           | CLU          | GENERIC   | MONTHS    | 5E13     | 5E14     | 5E          | 3B20-21    | DMS     | EWSD       |          |             |
| 2  | CODE                               |         |       | REM ENTITY            |              | PULLED UP | PULLED UP | RETROFIT | RETROFIT | TNP FEATURE | CONVERSION | BRIDGES | RELEASE 18 | RETROFIT | TNP FEATURE |
| 3  |                                    |         |       |                       |              |           |           | 377C     | 377C     | 560C        | 377C       | 560C    | 377C       | 560C     | 560C        |
| 4  |                                    |         |       |                       |              |           |           | ACT      | ACT      | ACT         | ACT        | ACT     | ACT        | ACT      | ACT         |
| 5  |                                    |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 40 | <b>JACKSONVILLE MSA 4/2/2001</b>   |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 41 | <b>904 NPA (ORDERED AREA)</b>      |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 42 | 452                                | 904     | 5ESS  | Arlington             | JCVLFLARDS0  | 1         | 14        | 0.0      | 98.2     |             |            |         |            |          |             |
| 43 | 452                                | 904     | 5ESS  | Beechwood             | JCVLFLBWDS0  | 1         | 14        | 0.0      | 101.4    |             |            |         |            |          |             |
| 44 | 452                                | 904     | 5ESS  | Mandann Loreto        | MNDRFLLODS0  | 1         | 14        | 0.0      | 200.9    |             |            |         |            |          |             |
| 45 | 452                                | 904     | 5ESS  | Orange Park Main      | ORPKFLMADS0  | 1         | 14        | 0.0      | 96.6     |             |            |         |            |          |             |
| 46 | 452                                | 904     | 5ESS  | Ponte Vedra           | PNVDFLMADS0  | 1         | 14        | 0.0      | 100.5    |             |            |         |            |          |             |
| 47 | 452                                | 904     | 5ESS  | St Augustine Main     | STAGFLMADS0  | 1         | 14        | 0.0      | 102.0    |             |            |         |            |          |             |
| 48 | 452                                | 904     | 5ESS  | Wesconnet             | JCVLFLWCDS0  | 1         | 14        | 0.0      | 109.0    |             |            |         |            |          |             |
| 49 | 452                                | 904     | D-100 | Clay Street DS0       | JCVLFLCLDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 50 | 452                                | 904     | D-100 | Fernandina Bch        | FRBHFLPDS0   | NA        | NA        |          |          |             |            |         |            |          |             |
| 51 | 452                                | 904     | D-100 | Fort Caroline         | JCVLFLFCDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 52 | 452                                | 904     | D-100 | Mandann Avenues       | MNDRFLAVDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 53 | 452                                | 904     | D-100 | Normandy              | JCVLFLNODS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 54 | 452                                | 904     | D-100 | Oceanway              | JCVLFLWDS0   | NA        | NA        |          |          |             |            |         |            |          |             |
| 55 | 452                                | 904     | D-100 | San Jose              | JCVLFLSJ73E  | NA        | NA        |          |          |             |            |         |            |          |             |
| 56 | 452                                | 904     | D1/2  | San Marco             | JCVLFLSMDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 57 | 452                                | 904     | D1/2  | Clay Street DS1       | JCVLFLCLDS1  | NA        | NA        |          |          |             |            |         |            |          |             |
| 58 | 452                                | 904     | EWSD  | Green Cove Springs    | GCSPFLCNDSD0 | 1         | 20        |          |          |             |            |         |            | 0.0      |             |
| 59 | 452                                | 904     | EWSD  | Middleburg            | MDBGFLPMDS0  | 1         | 20        |          |          |             |            |         |            | 0.0      |             |
| 60 | 452                                | 904     | EWSD  | Orange Park Ridgewood | ORPKFLRWDS0  | 1         | 20        |          |          |             |            |         |            | 0.0      |             |
| 61 |                                    |         |       |                       |              | TOTAL     |           | 0.0      | 808.6    |             | 0.0        |         |            | 0.0      |             |
| 62 |                                    |         |       | 7                     |              | 9         | 3         |          |          |             |            |         |            |          |             |
| 63 |                                    |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 64 | <b>FLA KEYS OSMSA MAY 28, 2001</b> |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 65 | <b>305 NPA</b>                     |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 66 | 460                                | 305/786 | 5ESS  | Homestead             | HMSTFLHMDS0  | 1         | 13        | 0.0      | 0.0      |             |            |         |            |          |             |
| 67 | 460                                | 305     | 5ESS  | Key West              | KYWSFLMADS0  | 1         | 13        | 0.0      | 0.0      |             |            |         |            |          |             |
| 68 |                                    |         |       |                       |              | TOTAL     |           | 0.0      | 0.0      |             | 0.0        |         |            | 0.0      |             |
| 69 |                                    |         |       | 2                     |              | 0         | 0         |          |          |             |            |         |            |          |             |
| 70 | <b>DAYTONA MSA JULY 16, 2001</b>   |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 71 | <b>904 NPA (ORDERED AREA)</b>      |         |       |                       |              |           |           |          |          |             |            |         |            |          |             |
| 72 | 456                                | 904     | D-100 | New Smyrna Bch        | NSBHFLMADS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 73 | 456                                | 904     | D-100 | Daytona Bch Main      | DYBHFLMADS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 74 | 456                                | 904     | D-100 | Deland                | DELDFLMADS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 75 | 456                                | 904     | D-100 | Ormond Beach          | DYBHFLOBDS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 76 | 456                                | 904     | D-100 | Palm Coast            | PLCSFLMADS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 77 | 456                                | 904     | D-102 | Port Orange           | DYBHFLPODS0  | NA        | NA        |          |          |             |            |         |            |          |             |
| 78 | 456                                | 407     | 5ESS  | DeBary Daytona        | DBRYFLDLS0   | 1         | 11        | 0.0      | 90.3     |             |            |         |            |          |             |
| 79 |                                    |         |       |                       |              | TOTAL     |           | 0.0      | 90.3     |             | 0.0        |         |            | 0.0      |             |
| 80 |                                    |         |       | 1                     |              | 6         | 0         |          |          |             |            |         |            |          |             |



|     | A   | B   | C     | D                           | E                | F         | G         | H        | I        | J           | K          | L       | M          | N        | O           |  |
|-----|---|-----|-------|-----------------------------|------------------|-----------|-----------|----------|----------|-------------|------------|---------|------------|----------|-------------|--|
| 1   | LATA  | NPA | EQUIP | HOST ENTITY                 | CLLI             | GENERIC5  | MONTHS    | 5E13     | 5E14     | 5E          | 3B20-21    | DMS     | EWSD       |          |             |  |
| 2   | CODE  |     |       | REM ENTITY                  |                  | PULLED UP | PULLED UP | RETROFIT | RETROFIT | TNP FEATURE | CONVERSION | BRIDGES | RELEASE 18 | RETROFIT | TNP FEATURE |  |
| 3   |   |     |       |                             |                  |           |           | 377C     | 377C     | 560C        | 377C       | 560C    | 377C       | 560C     | 560C        |  |
| 4   |   |     |       |                             |                  |           |           | ACT      | ACT      | ACT         | ACT        | ACT     | ACT        | ACT      | ACT         |  |
| 5   |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 81  | FORT PIERCE/ST LUCIE MSA SEPTEMBER 17, 2001 |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 82  | 561 NPA (ORDERED AREA)                      |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 83  | 460   | 561 | 5ESS  | FL Pierce 11/2001           | FTPRFLMADS0      | NA        | NA        | 0.0      | 0.0      |             |            |         |            |          |             |  |
| 84  | 460   | 561 | 5ESS  | Port St. Lucie Main         | PTSLFLMADS0      | 1         | 9         | 0.0      | 195.9    |             |            |         |            |          |             |  |
| 85  | 460   | 561 | 5ESS  | Port St. Lucie South        | PTSLFLS0CG0      | 1         | 9         | 0.0      | 97.8     |             |            |         |            |          |             |  |
| 86  | 460   | 561 | 5ESS  | Stuart                      | STRTRFLMADS0     | 1         | 9         | 0.0      | 97.7     |             |            |         |            |          |             |  |
| 87  | 460   | 561 | 5ESS  | Hobe Sound                  | HBSOFLMADS0      | 1         | 9         | 0.0      | 251.1    |             |            |         |            |          |             |  |
| 88  | 460   | 561 | DMS   | Jupiter (12/2001)           | JPTRFLMADS0      | NA        | NA        |          |          |             |            |         |            |          |             |  |
| 89  |   |     |       |                             |                  | TOTAL     |           | 0.0      | 642.5    |             | 0.0        |         | 0.0        |          |             |  |
| 90  |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 91  |   |     |       | TOTALS BY ACCOUNT-YEAR 2000 |                  |           |           |          | 0.0      | 1534.7      |            | 150.0   |            | 13.6     |             |  |
| 92  |   |     |       | TOTALS BY ACCOUNT-YEAR 2001 |                  |           |           |          | 0.0      | 1541.4      |            | 0.0     |            | 0.0      |             |  |
| 93  |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 94  |   |     |       | Year                        | Months Pulled Up |           | Account   |          |          |             |            |         |            |          |             |  |
| 95  |   |     |       |                             |                  |           | 377C      | 560C     |          |             |            |         |            |          |             |  |
| 96  |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 97  |   |     |       | 2000                        | 18               |           | 1684.7    |          |          |             |            |         |            |          |             |  |
| 98  |   |     |       | 2000                        | 24               |           | 13.6      |          |          |             |            |         |            |          |             |  |
| 99  |   |     |       | 2000                        | 0                |           | 0         |          |          |             |            |         |            |          |             |  |
| 100 |   |     |       | 2001                        | 20               |           | 0         |          |          |             |            |         |            |          |             |  |
| 101 |   |     |       | 2001                        | 14               |           | 808.6     |          |          |             |            |         |            |          |             |  |
| 102 |   |     |       | 2001                        | 11               |           | 90.3      |          |          |             |            |         |            |          |             |  |
| 103 |   |     |       | 2001                        | 9                |           | 642.5     |          |          |             |            |         |            |          |             |  |
| 104 |   |     |       | 2001                        | 0                |           | 0         |          |          |             |            |         |            |          |             |  |
| 105 |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 106 |   |     |       | Switch Type                 | QTY              |           |           |          |          |             |            |         |            |          |             |  |
| 107 |   |     |       |                             | 2000             | 2001      |           |          |          |             |            |         |            |          |             |  |
| 108 |   |     |       | 5ESS                        | 17               | 15        |           |          |          |             |            |         |            |          |             |  |
| 109 |   |     |       | DMS                         | 7                | 16        |           |          |          |             |            |         |            |          |             |  |
| 110 |   |     |       | EWSD                        | 2                | 3         |           |          |          |             |            |         |            |          |             |  |
| 111 |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |
| 112 |   |     |       |                             |                  |           |           |          |          |             |            |         |            |          |             |  |