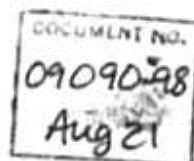


ATTACHMENT B

**Undocketed Special Project 980000A-SP
Florida Public Service Commission
Auditing & Financial Analysis
Item 5(c)
August 21, 1998**

REDACTED INFORMATION



ATTACHMENT A

**Undocketed Special Project 980000A-SP
Florida Public Service Commission
Auditing & Financial Analysis
Item 5(c)
August 21, 1998**

- A. The information contained herein is proprietary because it has marketing value. Its release could be detrimental to BellSouth.**

- B. The information contained herein is proprietary because it could affect procurement operations. In addition, disclosure of this information could do competitive harm to BellSouth.**

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Development of Feeder Metallic Cable Future Life Expectancy

BOY Year	% Fiber	% Copper	Survival Rate	Pre-1998 Circuits (000)	Pre-1998 Survivor Percents	Technological Obsolescence Displacements	Mortality Displacements	Combined Replacement Rate
X	A	B=1-A	C=1-H	D(1)=0+C	E(1)=E*C	F=1-(1-A)(1-G-1)	G	H = F*(1-F)/G

1991								
1992								
1993								
1994			95.65%					
1995			94.61%					
1996			93.32%					
1997			91.78%					
1998			89.98%		100.00%			
1999			87.95%		90.0%			
2000			85.77%		79.1%			
2001			83.51%		67.9%			
2002			81.29%		56.7%			
2003			78.81%		46.1%			
2004			77.33%		38.5%			
2005			75.71%		28.2%			
2006			74.36%		21.4%			
2007			73.24%		15.9%			
2008			63.11%		11.6%			
2009			0.00%		7.3%			
2010					0.0%			

Future Life Expectancy = sum(col-EYE|1997)-0.5 = 5.1

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Distribution Loop
 Development of the Future Life Expectancy for Metallic Cable

BOY Year	% Fiber	% Copper	Survival Rate	Pre-1998 Percent Surviving	Technological Obsolescence Displacements	Mortality Displacements	Combined Displacement Rate
X	A	B=1-A	C=1-H	E = $C \cdot (1-E)^{-1}$	F = 1 - $B / B[-1]$	G	H = $F + (1-F) \cdot G$
1992				100.00%			
1993				99.42%			
1994				99.18%			
1995				98.90%			
1996				98.22%	100.00%		
1997				98.20%	98.22%		
1998				92.11%	91.58%		
1999				91.32%	87.11%		
2000				89.45%	79.55%		
2001				88.57%	71.16%		
2002				85.84%	63.03%		
2003				82.92%	54.10%		
2004				79.99%	44.86%		
2005				77.23%	35.88%		
2006				74.76%	27.71%		
2007				72.72%	20.72%		
2008				71.05%	15.07%		
2009				69.75%	10.71%		
2010				68.74%	7.47%		
2011				52.56%	5.13%		
2012				27.12%	2.70%		
2013				0%	0%		
2014							
2015							
2016							

Average Remaining Life = sum E / E[1998] - 0.5 = 7.69 Years

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DATE: 04/08/97
 TIME: 12.56.48

REPORT : TF_ACTYR
 PAGE NO: 1

**FLORIDA ANALOG LOCATION LISTING AS OF 1/1/1997
 FCC FILING FOR BST 1998**

A	B	C	D	E	F	G	H
Location Name	Entity	Equip Type	Equip Lines	Pld Year	Rold Year	1996 EOY Investment	Serv Date
1	[REDACTED]	[REDACTED]	[REDACTED]	1981	1997	.00	1997/03/29
2	[REDACTED]	[REDACTED]	[REDACTED]	1979	1997	.00	1997/03/29
3	[REDACTED]	[REDACTED]	[REDACTED]	1981	1997	.00	1997/11/15
4	*TOTAL R_DATE		96,496			.00	
5	[REDACTED]	[REDACTED]	[REDACTED]	1981	1998	.00	1998/09/25
6	[REDACTED]	[REDACTED]	[REDACTED]	1976	1998	.00	1998/12/12
7	*TOTAL R_DATE		136,869			.00	
8	[REDACTED]	[REDACTED]	[REDACTED]	1983	1999	.00	1999/06/01
9	[REDACTED]	[REDACTED]	[REDACTED]	1974	1999	.00	1999/06/01
10	[REDACTED]	[REDACTED]	[REDACTED]	1979	1999	.00	1999/06/01
11	[REDACTED]	[REDACTED]	[REDACTED]	1982	1999	.00	1999/07/01
12	[REDACTED]	[REDACTED]	[REDACTED]	1975	1999	.00	1999/10/01
13	*TOTAL R_DATE		254,479			.00	
14	[REDACTED]	[REDACTED]	[REDACTED]	1983	2000	.00	2000/06/01
15	[REDACTED]	[REDACTED]	[REDACTED]	1973	2000	.00	2000/06/01
16	[REDACTED]	[REDACTED]	[REDACTED]	1975	2000	.00	2000/06/01
17	[REDACTED]	[REDACTED]	[REDACTED]	1975	2000	.00	2000/06/01
18	[REDACTED]	[REDACTED]	[REDACTED]	1981	2000	.00	2000/06/01
19	*TOTAL R_DATE		283,866			.00	
20	[REDACTED]	[REDACTED]	[REDACTED]	1975	2001	.00	2001/06/01
21	[REDACTED]	[REDACTED]	[REDACTED]	1978	2001	.00	2001/06/01
22	[REDACTED]	[REDACTED]	[REDACTED]	1981	2001	.00	2001/06/01
23	[REDACTED]	[REDACTED]	[REDACTED]	1975	2001	.00	2001/06/01
24	[REDACTED]	[REDACTED]	[REDACTED]	1975	2001	.00	2001/06/01

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DATE: 04/08/97
 TIME: 12.56.48

REPORT : TF_ACTYR
 PAGE NO: 2

**FLORIDA ANALOG LOCATION LISTING AS OF 1/1/1997
 FCC FILING FOR BST 1998**

	<i>A</i> Location Name	<i>B</i> Entity	<i>C</i> Equip Type	<i>D</i> Equip Lines	<i>E</i> Pld Year	<i>F</i> Reid Year	<i>G</i> 1996 EOY Investment	<i>H</i> Serv Date
1	[REDACTED]				1975	2001	.00	2001/06/01
2	*TOTAL R_DATE			385,674			.00	
3	[REDACTED]				1975	2002	.00	2002/06/01
4	[REDACTED]				1975	2002	.00	2002/06/01
5	[REDACTED]				1977	2002	.00	2002/06/01
6	[REDACTED]				1974	2002	.00	2002/06/01
7	[REDACTED]				1978	2002	.00	2002/06/01
8	*TOTAL R_DATE			235,717			.00	
9	[REDACTED]				1976	2003	.00	2003/06/01
10	[REDACTED]				1983	2003	.00	2003/06/01
11	[REDACTED]				1974	2003	.00	2003/06/01
12	[REDACTED]				1974	2003	.00	2003/06/01
13	[REDACTED]				1980	2003	.00	2003/06/01
14	*TOTAL R_DATE			210,196			.00	
15	[REDACTED]				1983	2004	.00	2004/06/01
16	[REDACTED]				1981	2004	.00	2004/06/01
17	[REDACTED]				1974	2004	.00	2004/06/01
18	*TOTAL R_DATE			142,343			.00	
19	*TOTAL STATE FL			1,664,840			.00	

7

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TECHNOLOGY: ANALOG CIRCUIT EQUIPMENT
 UNITS: (CIRCUITS)

YEAR	H	BOY SURVIVORS		DISPLACEMENT RATE	SURVIVAL RATE	% SURVIVING BOY
		I*	J	K*	L*	M*
				$1 - (L^* / J)$	$1 - K$	$(M - I) * 100 / J$
1992	H			0.87941	0.82798	
1993	H			0.87796	0.82305	
1994	H			0.87901	0.82319	
1995	H			0.86649	0.83652	100.0%
1996	H			0.86832	0.87268	94.0%
1997	H			0.11208	0.85792	91.5%
1998	E			0.12697	0.85283	81.2%
1999				0.18128	0.83971	70.2%
2000				0.18652	0.81448	56.8%
2001				0.20558	0.79444	47.9%
2002				0.22378	0.77822	38.1%
2003				0.23874	0.76128	28.8%
2004				0.25444	0.74568	22.8%
2005				0.26190	0.73810	16.8%
2006				0.26882	0.73118	12.4%
2007				0.26820	0.83180	9.1%
2008				0.48880	0.80110	5.7%
2009				1.00000	0.80000	2.9%
2010						0.0%
2011						
2012						

* H = HISTORICAL
 * E = ESTIMATED

NOTE 1: [REDACTED]
 NOTE 2: [REDACTED]

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As of 1998 are

TECHNOLOGY: ANALOG / DIGITAL CONVERSION CIRCUIT EQUIPMENT
 UNITS: (CIRCUITS)

YEAR	BOY SURVIVORS		% SURVIVING BOY K * E / E(1997)	(D)	(D)	(D)	(S)
	I *	J		DISPLACEMENT TECHNOLOGICAL OBSOLESCENCE	DISPLACEMENT NORMAL MORTALITY	DISPLACEMENT COMBINED RATE	SURVIVAL COMBINED RATE
H				L	M	N * L * (1 - L) * M	O * 1 - N
				NOTE 1	NOTE 2		
1993	H	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	
1994	H	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	
1995	H	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	
1996	H	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	
1997	H	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	
1998	E	[REDACTED]	100.0%	[REDACTED]	[REDACTED]	[REDACTED]	0.82621
1999		[REDACTED]	82.8%	[REDACTED]	[REDACTED]	[REDACTED]	0.77580
2000		[REDACTED]	64.1%	[REDACTED]	[REDACTED]	[REDACTED]	0.68947
2001		[REDACTED]	44.2%	[REDACTED]	[REDACTED]	[REDACTED]	0.61800
2002		[REDACTED]	28.5%	[REDACTED]	[REDACTED]	[REDACTED]	0.59989
2003		[REDACTED]	17.1%	[REDACTED]	[REDACTED]	[REDACTED]	0.51321
2004		[REDACTED]	8.8%	[REDACTED]	[REDACTED]	[REDACTED]	0.38350
2005		[REDACTED]	3.1%	[REDACTED]	[REDACTED]	[REDACTED]	0.17047
2006		[REDACTED]	0.0%	[REDACTED]	[REDACTED]	[REDACTED]	0.00000

* H = HISTORICAL
 * E = ESTIMATED


NOTE 1

NOTE 2

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TECHNOLOGY: OTHER DIGITAL CIRCUIT EQUIPMENT
 UNITS: (CIRCUITS)

YEAR	BOY SURVIVORS	% SURVIVING BOY	(Oh) DISPLACEMENT RATE	(Sh) SURVIVAL RATE
H	I*	J K* E / E(1998)	L	M* 1 - L
			NOTE 1	
1993	H			
1994	H			
1995	H			
1996	H			
1997	H			
1998	E	100.0%	0.07908	0.82382
1999		82.4%	0.08454	0.81548
2000		64.6%	0.09312	0.80888
2001		76.7%	0.10180	0.80230
2002		66.8%	0.11058	0.80542
2003		61.3%	0.11946	0.80054
2004		54.0%	0.12844	0.80156
2005		47.0%	0.13749	0.80251
2006		40.6%	0.14663	0.80337
2007		34.6%	0.15584	0.80416
2008		29.2%	0.16513	0.80487
2009		24.4%	0.17447	0.80553
2010		20.1%	0.18389	0.80612
2011		16.4%	0.19334	0.80666
2012		13.2%	0.20284	0.79716
2013		10.6%	0.21238	0.78761
2014		8.3%	0.22198	0.77802
2015		6.0%	0.23160	0.76840
2016		4.0%	0.24124	0.75876
2017		2.6%	0.25091	0.74909
2018		1.8%	0.26060	0.73940
2019		1.1%	0.27030	0.72970
2020		0.0%		

* H = HISTORICAL
 * E = ESTIMATED

NOTE 1:



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**ASYNCHRONOUS OPTICAL CIRCUIT EQUIPMENT
 (CIRCUITS)**

YEAR	BOY SURVIVORS	% SURVIVING BOY	(D) DISPLACEMENT TECHNOLOGICAL OBSOLESCENCE	(DN) DISPLACEMENT NORMAL MORTALITY	(DC) DISPLACEMENT COMBINED RATE	(SC) SURVIVAL COMBINED RATE	
H	I*	J	K* E / E(1997)	L	M	N* L + (1 - L) * M	O = 1 - N
			NOTE 1	NOTE 2			
1993	H	[REDACTED]					
1994	H	[REDACTED]					
1995	H	[REDACTED]					
1996	H	[REDACTED]					
1997	H	[REDACTED]					
1998	E	[REDACTED]	100.0%	[REDACTED]	[REDACTED]	[REDACTED]	0.62070
1999		[REDACTED]	92.1%	[REDACTED]	[REDACTED]	[REDACTED]	0.79070
2000		[REDACTED]	82.4%	[REDACTED]	[REDACTED]	[REDACTED]	0.88753
2001		[REDACTED]	43.3%	[REDACTED]	[REDACTED]	[REDACTED]	0.84303
2002		[REDACTED]	26.0%	[REDACTED]	[REDACTED]	[REDACTED]	0.96088
2003		[REDACTED]	16.8%	[REDACTED]	[REDACTED]	[REDACTED]	0.98822
2004		[REDACTED]	9.5%	[REDACTED]	[REDACTED]	[REDACTED]	0.94873
2005		[REDACTED]	5.2%	[REDACTED]	[REDACTED]	[REDACTED]	0.92983
2006		[REDACTED]	2.9%	[REDACTED]	[REDACTED]	[REDACTED]	0.91820
2007		[REDACTED]	1.4%	[REDACTED]	[REDACTED]	[REDACTED]	0.90329
2008		[REDACTED]	0.0%	[REDACTED]	[REDACTED]	[REDACTED]	0.00000

* H = HISTORICAL
 * E = ESTIMATED

[REDACTED]

[REDACTED]

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TECHNOLOGY: SONET CIRCUIT EQUIPMENT
 UNITS: (CIRCUITS)

YEAR	BOY SURVIVORS	% SURVIVING BOY	(Dn) DISPLACEMENT RATE	(Sn) SURVIVAL RATE	
H	I*	J	K + E / E(1997)	L	M + 1 - L
			NOTE 1		
1993	H	[REDACTED]			
1994	H	[REDACTED]			
1995	H	[REDACTED]			
1996	H	[REDACTED]			
1997	H	[REDACTED]			
1998	E	[REDACTED]	100.0%	[REDACTED]	
1999			92.4%	0.91348	
2000			84.0%	0.89989	
2001			76.7%	0.89920	
2002			68.9%	0.89942	
2003			61.3%	0.89964	
2004			54.0%	0.87188	
2005			47.0%	0.85281	
2006			40.0%	0.83337	
2007			34.0%	0.84416	
2008			29.2%	0.83487	
2009			24.4%	0.82563	
2010			20.1%	0.81612	
2011			16.4%	0.80686	
2012			13.2%	0.79716	
2013			10.8%	0.78761	
2014			8.3%	0.77802	
2015			6.8%	0.76840	
2016			5.0%	0.75876	
2017			3.0%	0.74820	
2018			2.0%	0.73840	
2019			2.1%	0.72870	
2020			0.0%		

* H = HISTORICAL
 * E = ESTIMATED

NOTE 1:

[REDACTED]

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BST Digital Switching - Analog Line Equipment (ALE) Development of Economic Lives

BOY Year	Newly Placed Equipment		Embedded Equipment					
	A Projected EDLC Penetration %	B Technological Obsolescence Rate %	C Historical Mortality Rate %	D Combined Mortality Rate %	E Survivors %	F Historical Mortality Rate %	G Combined Mortality Rate %	H Survivors %
1997							13.61%	100.00%
1998							15.09%	86.39%
1999							16.81%	73.35%
2000							18.18%	61.17%
2001							19.76%	50.05%
2002							21.36%	40.16%
2003							22.95%	31.58%
2004							24.52%	24.33%
2005							26.05%	18.37%
2006							27.55%	13.88%
2007							28.99%	9.84%
2008							30.35%	6.99%
2009							31.66%	4.87%
2010							32.91%	3.33%
2011							34.11%	2.23%
2012							35.24%	1.47%
2013							36.32%	0.95%
2014							37.37%	0.61%
2015							38.38%	0.38%
2016							38.35%	0.23%
2017							40.29%	0.14%
2018							41.20%	0.08%
2019							42.10%	0.05%
2020							42.98%	0.03%
2021							43.84%	0.02%
2022							44.68%	0.01%
2023							45.52%	0.01%
2024							46.35%	0.00%
2025								
2026								
2027								
2028								
2029								
2030								

Economic Life = 6.92 Average Remaining Life = 4.80

BST Integrated DLC						
	2004.18	2002.79441	a =	2004.180	2003.666	
	0.19806	0.2272341	b =	0.1980665	0.2048949	
BOY	Actual Experience		Best Fit Curve		Projected Deployment	
	%	Substitution Ratio	%	Substitution Ratio	%	Substitution Ratio
	A	B	C	D	E	F
1985						
1986						
1987						
1988						
1989						
1990						
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1992						
1993						
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BST Digital Switching - Digital Line Equipment (DLE) Development of the Economic Life and the Average Remaining Life

Year	Newly Placed DLE Equipment Beginning of Period		TR303 Compliant DLE Technological Obsolescence		Newly Placed DLE Switching Equipment		DLE Switching Equipment		Embedded Switching Equipment	
	A %	B %	C %	D %	E %	F %	G %	H %	I %	J %
1998	101000E+00 = c	2014.5 = a	2014.5 = a	0.262264 = b					8.88%	1.00000
1999	2.86820E-51 = b	3.18224E+00 = s	0.262264 = b	30.00% = w					10.83%	80.34%
2000									11.84%	60.77%
2001									12.86%	71.34%
2002									13.78%	62.26%
2003									14.84%	53.70%
2004									16.16%	45.68%
2005									17.47%	38.30%
2006									18.87%	31.61%
2007									20.36%	25.64%
2008									21.96%	20.42%
2009									23.70%	15.83%
2010									25.52%	12.15%
2011									27.45%	8.60%
2012									29.43%	6.57%
2013									31.45%	4.83%
2014									33.45%	3.16%
2015									35.41%	2.11%
2016									37.29%	1.37%
2017									39.08%	0.86%
2018									40.71%	0.52%
2019									42.23%	0.31%
2020									43.62%	0.18%
2021									44.81%	0.10%
2022									46.08%	0.05%
2023									47.16%	0.03%
2024									48.18%	0.02%
2025									49.14%	0.01%
2026									50.04%	0.00%
2027									50.87%	
2028									51.74%	
2029									52.55%	
2030									53.34%	
2031									54.12%	
2032									100.00%	
2033										
2034										
2035										
2036										
2037										
2038										

Average Remaining Life = 6.3

Economic Life = 8.9

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BST
Digital Switching - Trunk Interface Equipment (TIE)
Development of the Economic Life and the Average Remaining Life

Year	Nearly Placed DLE Equipment		SOBET Completed TIE		Newly Placed TIE Switching Equipment		Embedded TIE Switching Equipment	
	A %	B %	C %	D %	E %	F %	G %	H %
	Beginning of Period Surviving	End of Period Surviving	End of Period Surviving	End of Period Surviving	End of Period Surviving	End of Period Surviving	End of Period Surviving	End of Period Surviving
1999	1 01000E+00 %	2 01000E+00 %	20 10 5 %	0 20 23 64 %	20 10 5 %	20 10 5 %	20 10 5 %	20 10 5 %
2000	2 00000E+01 %	2 00000E+01 %	20 00 0 %	20 00 0 %	20 00 0 %	20 00 0 %	20 00 0 %	20 00 0 %
2001	3 18234E+01 %	3 18234E+01 %						
2002								
2003								
2004								
2005								
2006								
2007								
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Average Remaining Life = 6.4

Economic Life = 18.3

TABLE II - TRANSMISSION FACILITIES

ROW	CLASSIFICATION	COLUMN
		TOTAL STUDY AREA (d)
SHEATH KILOMETERS:		
0320	Total Sheath Kilometers	1,034,601.0
0321	Copper	943,090.3
0322	Fiber	90,092.9
0323	Other	1,417.8
INTEROFFICE WORKING FACILITIES:		
0330	Total Circuit Links	5,245,925
0331	Baseband	16,635
0332	Analog Carrier	0
0333	Digital Carrier	5,229,290
0350	Analog Carrier Links	0
0351	Copper	0
0352	Radio	0
0360	Digital Carrier Links	1,490,563
0361	Copper	69,210
0362	Radio	6,942
0363	Fiber	1,414,411
LOOP PLANT - CENTRAL OFFICE TERMINATIONS:		
0370	Total Working Channels	26,230,400
0380	Copper	20,318,019
0381	Baseband	17,603,712
0382	Analog Carrier	41
0383	Digital Carrier	2,714,266
0390	Fiber Digital Carrier	5,912,292
0410	Other	89

TABLE II - TRANSMISSION FACILITIES

ROW	CLASSIFICATION	COLUMN
		TOTAL STUDY AREA (d)
0420	Total Equipped Channels	37,866,890
0430	Copper	30,903,216
0431	Baseband	27,651,828
0432	Analog Carrier	108
0433	Digital Carrier	3,251,282
0440	Fiber Digital Carrier	6,962,832
0460	Other	842
OTHER TRANSMISSION FACILITY DATA:		
0470	Copper Prs. Term. Main Frame (Loop Plant Only)	28,342,776
0480	Fiber Strands Term. in the CO(Loop Plant Only)	138,364
0481	Fiber Term at Customer Premises DSO Rate	417,400
0482	Fiber Term at Customer Premises DS1 Rate	26,574
0483	Fiber Term at Customer Premises DS2 Rate	19
0484	Fiber Term at Customer Premises DS3 Rate and Higher	5,353

FEEDER DLC DATA**FCC REPORT 43-07**

FCC LINE#	WORKING CHANNELS	Y/E	Y/E	Y/E				Y/E*
		1998	1995	1994	1993	1992	1991	1990
0370	TOTAL WKG CHANNELS	26,230,400	24,682,894	23,284,637	21,275,560	20,196,488	19,915,443	20,071,225
0380	COPPER	20,318,019	19,871,262	19,283,574	18,288,532	17,874,950	18,002,278	18,572,698
0381	BASEBAND	17,603,712	17,362,739	16,910,525	16,056,093	15,806,183	16,083,651	16,533,110
0382	ANALOG CXR (slc)	41	41	50	199	444	503	1,689
0383	DIGITAL CXR (dlc)	2,714,266	2,508,482	2,372,999	2,232,240	2,068,323	1,918,124	2,037,899
0390	FIBER DIGITAL CXR	5,912,292	4,811,550	4,000,986	2,988,938	2,321,451	1,913,109	1,498,468
0410	OTHER (Radio)	39	82	77	90	87	56	59
%FBR	0390/0370	22.540%	19.493%	17.183%	14.039%	11.494%	9.606%	7.466%
%DLC	(0383+0390)/0370	32.888%	29.656%	27.374%	24.531%	21.735%	19.237%	17.619%
%CuDLC	0383/(0383+0390)	31.464%	34.269%	37.229%	42.770%	47.117%	50.065%	57.627%
%FIDLC	0390/(0383+0390)	68.536%	65.731%	62.771%	57.230%	52.883%	49.935%	42.373%
%SLC	0382/0370	0.000%	0.000%	0.000%	0.001%	0.002%	0.003%	0.008%
%DERIVED	(0382+0383+0390)/0370	32.888%	29.656%	27.374%	24.532%	21.738%	19.240%	17.628%
%BASEBAND		67.112%	70.344%	72.628%	75.468%	78.282%	80.780%	82.372%
%CuDLC vs VF	0383/0370	10.348%	10.163%	10.191%	10.492%	10.241%	9.631%	10.153%
%FIDLC vs VF	0390/0370	22.540%	19.493%	17.183%	14.039%	11.494%	9.606%	7.466%

Fiber Distribution Penetration

BOY	AL	FL	GA	KY	LA	MS	NC	SC	TN	BST
1997	694	10,552	3,867	371	2,566	273	3,628	997	2,302	25,250
1998	2,620	34,623	12,889	983	4,841	879	12,141	2,752	9,566	81,294