

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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In the Matter of)
)
Local Exchange Carriers' Rates,)
Terms, and Conditions for Expanded)
Interconnection Through Virtual)
Collocation for Special Access and)
Switched Transport)

CC Docket No. 94-97, Phase I
DA 95-374

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF SECRETARY

DIRECT CASE OF AMERITECH

Ameritech¹ submits this direct case in response to the Commission's Order Designating Issues for Investigation² in the above-captioned docket.

I. COMPARABLE SERVICES

17. Information Requirement:

(a) All LECs must comment on whether there are additional services that should be considered comparable services. In particular, the LECs must address whether a promotional offering should be considered a comparable service.

Answer: Obviously, the purpose for which the Commission has instituted the concept of "comparable service" is to attempt to guard against a "price squeeze" situation. A price squeeze could possibly occur only in a situation in which a competitive access provider ("CAP") is required to take a LEC's interconnection service in order to create a service offering that competes with an end-to-end service offered by

¹ Ameritech means: Illinois Bell Telephone Company, Indiana Bell Telephone Company, Incorporated, Michigan Bell Telephone Company, The Ohio Bell Telephone Company, and Wisconsin Bell, Inc.

² In the Matter of Local Exchange Carriers' Rates, Terms, and Conditions for Expanded Interconnection through Virtual Collocation for Special Access and Switched Transport, CC Docket No. 94-97, Phase I, Order Designating Issues for Investigation, DA 95-374 (released February 28, 1995) ("Designation Order").

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the LEC itself. The list of comparable services, therefore, that would appropriately subject the Commission to scrutiny for possible price squeeze should not be greater than the list of those services offered by the LEC which are also being offered by the CAP, and in connection with, the CAP is required to take the LEC's interconnection service. If the LEC's service does not compete with a CAP's service, or if a CAP is not required to take LEC interconnection service in connection with its competitive offering, then the corresponding LEC service offering should not be examined under the "comparable service" category.

Whether a promotional offering should be considered a comparable service depends on whether it satisfies the above criteria. However, in making any comparison, the Commission must look to the cost/revenue ratio and the underlying service location life in order to make an appropriate evaluation of the price squeeze issue.

(b) All LECs must list all of their unit investment components, and all of the annual cost factors applied to those components, for the following four services: DS1 virtual collocation service; DS3 virtual collocation service; a comparable DS1 service with the lowest overhead loading; and a comparable DS3 service with the lowest overhead loading. Unit investment components should include, but not be limited to, circuit equipment, fiber, conduit, buildings, and land. Annual cost factors should include, but not be limited to, depreciation, cost of money, income taxes, maintenance expense, administrative expense, marketing expense, and other taxes.

Answer: See Attachments I through VI.³

(c) All LECs must explain whether the annual cost factors were applied in the same manner to the investment components for the two virtual collocation services and the two comparable services. If the same factors were not used, LECs must explain the basis for the differences.

Answer: The factors were applied in the same manner.

(d) All LECs must list the central office investment cost components for each of the comparable DS1 and DS3 services identified in (b) above. In addition, LECs must determine as specified by the central office investment and cost components for these two comparable services in a manner that parallels virtual collocation TRP "function." LECs must also describe in detail the function served by each of the investment components they identify for these comparable services.

Answer: See Attachments I through III.

The Local Distribution Channel category consists of the communications path between a customer designated premises and the serving wire center of that premises. Included as part of the Local Distribution Channel is a standard network channel interface arrangement which defines the technical characteristics associated with the type of facilities to which the access service is to be connected at the point of termination and the type of signalling capability, if any.

³ The data contained in Attachments I and II, cost information on Ameritech's competitive DS1 and DS3 services, is being submitted under a separate cover with a request for confidential treatment.

The Channel Mileage category consists of the transmission facilities between the serving wire centers associated with two customer designated premises, between a serving wire center associated with a customer designated premises and a telephone company hub, between a serving wire center associated with a customer designated premises and an international boundary point, between a serving wire center associated with a customer designated premises and a WATS serving office, or between two telephone company hubs.

The Channel Mileage Termination category consists of the termination of transmission facilities between the serving wire centers associated with two customer designated premises, between a serving wire center associated with a customer designated premises and a telephone company hub, between a serving wire center associated with a customer designated premises and an international boundary point between a serving wire center associated with a customer designated premises and a WATS serving office, or between two telephone company hubs.

(e) If a LEC concludes that any of the comparable services described in the *TRP Order* should not be considered comparable, it should explain how the investment components of those services differ from the investment components of the corresponding DS1 or DS3 virtual collocation services.

Answer: Not applicable.

(f) All LECs must submit current data detailing the percentage of DS1 and DS3 channel terminations that are sold without interoffice mileage. In calculating this

percentage, LECs must include any DS1 and DS3 channel terminations that are sold in connection with a zero interoffice mileage charge.

Answer: The Commission should be aware that Ameritech does not sell DS1 and DS3 local distribution channels ("LDCs") as a stand-alone service. Rather, they are sold only as parts of an overall service offering. It just so happens that at times the overall service offering involves a "zero mileage" situation -- as is the case, for example, when both ends of a point-to-point circuit are served out of the same central office. That being said, 42% of Ameritech's interstate DS1 LDCs and 59% of its interstate DS3 LDCs are not associated with channel mileage. It should be noted that a point-to-point circuit accounts for 2 LDCs, but a multiplexed circuit may include a DS3 LDC, a DS1 LDC or LDCs of another variety that is not included in these totals will account for only 1 LDC, and a DS1 circuit that is multiplexed down to the voice grade level at both ends will not be reflected in any of these figures.

II. COMPARISON OF OVERHEAD LOADINGS

19. Information Requirement. The Bureau requires the LECs to explain in their direct cases how the public interest goal of fostering efficient competition in markets for local telecommunications services is advanced if LECs use average overhead loadings for virtual collocation services provided to competitors and below-average loadings for service provided to their own end users.

Answer: The Commission has a legitimate interest in protecting a CAP from being put in a price squeeze by a LEC in those situations in which the CAP must subscribe to certain LEC services in order to provide an offering that competes with the

LEC. However, the Commission's current standard of comparing the percentage overhead loadings on an interconnection service to the percentage margin on competitive LEC services constitutes regulatory overkill and in fact inhibits efficient competition.

As a preliminary matter, it would be appropriate to explain that the process of assigning overhead loadings to interconnection service is in no way related to the process by which Ameritech DS1 and DS3 services are priced. The process of assigning overheads is part of a process in which rates are based on cost. Prior to price caps, for example, in developing special access rates, unit costs for each service were developed by a "bottoms-up" study. On top of these figures, an overhead loading factor was applied to develop rates that would recoup the totality of the special access revenue requirement. The overhead loading factor utilized by Ameritech in developing its rates for interconnection services was 1.58, the same factor utilized by Ameritech in the last annual access filing prior to price caps. That is the last time that Ameritech utilized an overhead loading factor in the development of cost based rates.

The rates for special access services, on the other hand, are today based primarily on the market -- a fact which the Commission itself has acknowledged.⁴ Direct costs are relevant only as a check to make sure that the rates do not generate losses. In addition, the price cap service bands place limitations on price movement. (It was the Commission's intent in implementing price caps to get costs "off the table" in the rate regulation process.) However, overheads are never assigned to a service in order to

⁴Designation Order at ¶8.

determine that service's rate. What the Commission has termed "overhead loading" in the case of DS1 and DS3 service is in reality simply "margin."

That being said, it is not necessary for the Commission to require that the percentage margin on a competitive service be no less than the percentage overhead loading assigned to interconnection services in order to preclude a price squeeze -- especially if the direct cost of the competitive service is higher than the direct cost of the interconnection service. An example will prove the point. Assume a "bottleneck" service with a cost of \$10 and an overhead loading of 1.5, for a rate of \$15. Assume a "comparable" competitive service with a direct cost of \$100. In order to protect against a price squeeze it is only necessary to require that the margin on the competitive service be sufficient to cover the dollar amount of overheads assigned to an equivalent amount of bottleneck service. In this case, if the rate for the competitive service is at least \$105, there can be no price squeeze. The competitive service covers all of its direct costs plus the equivalent dollar amount of overheads that are attributed to the equivalent quantity of bottleneck service. The Commission's test, however, would require that the competitive service be priced at least at \$150. In reality, such a restriction would require a \$45 pricing umbrella under which less efficient competitors could price their service and still potentially reap a profit. On the other hand, if the competitive service recoups all of its direct costs plus contributes to overheads in a dollar amount equivalent to that burden that is placed on an equivalent amount of interconnection service, competitive fairness is maintained while at the same time permitting competitors to price their services in an economically rational manner.

Thus, the Commission should permit the assignment of average overhead loadings for virtual collocation services as long as the margins on the rates for "comparable" services are sufficient to cover the dollar amount of overheads assigned to an equivalent volume of interconnection services.

III. RATE ELEMENTS COMMON TO DS1 AND DS3 VIRTUAL COLLOCATION SERVICES

22. Information Requirement. To examine the LECs' virtual collocation rate elements that may be used with either DS1 or DS3 level cross-connects, the Bureau requires all LECs to list virtual collocation rate elements they treated as nondedicated in their tariff revisions filed pursuant to *Virtual Collocation Tariff Suspension Order*.

Answer: Not applicable. Ameritech was not required by the *Virtual Collocation Tariff Suspension Order* to file rate revisions.

IV. OVERHEAD LOADINGS ON NONRECURRING CHARGES

24. Information Requirement. The Bureau requires Bell Atlantic, SWB, US West and any other LEC proposing to recover overhead loadings from nonrecurring charges associated with virtual collocation services to provide the following information in their direct cases:

(a) LECs must explain why it is reasonable to assign overhead loadings to nonrecurring charges associated with virtual collocation services.

Answer: The practice is reasonable because it is consistent with the methodology for cost-based rate development that was employed by Ameritech prior to price caps. Overhead loadings were applied to direct costs for all rate elements in the development

of rates. In this case, the overhead loading used by Ameritech is the figure that it last utilized for the development of cost-based rates prior to price caps.

(b) LECs must identify the term of service that was assumed in developing the overhead loadings being assigned to nonrecurring charges associated with virtual collocation services.

Answer: The term of service was irrelevant. The factor was uniformly applied to the nonrecurring costs to arrive at the nonrecurring charge and to the recurring costs to arrive at the recurring rates. The factor did not vary by term of service.

(c) LECs must explain why it is reasonable that their virtual collocation tariffs apparently contain no provision for refunds for overhead contributions in the event interconnectors discontinue service before completion of the term of service on which the assignment of overhead cost was based.

Answer: In the case of Ameritech, the assignment of overheads is not based on any particular term of service. If an interconnector were to terminate service prior to the completion of the term, a refund of nonrecurring charges would be inappropriate. First, that portion of the nonrecurring charge that recoups nonrecurring cost should not be refunded because the nonrecurring costs have already been incurred by Ameritech. Second, that portion of nonrecurring charges that contributes to overheads should not be refunded because that portion of the charge is irrelevant to the term for which the interconnector has ordered interconnection and termination prior to the end of the term will not avoid Ameritech's incurring any portion of overhead costs.

(d) LECs must explain whether overhead loadings are recovered through any nonrecurring charges associated with comparable DS1 and DS3 services. If so, these charges must be identified. If not, LECs must explain why the treatment of overhead loadings on comparable services differs in this respect from that for virtual collocation services.

Answer: Service specific nonrecurring charges associated with Ameritech's DS1 and DS3 services are an Administrative Charge per order, a Design and Central Office Connection Charge per circuit, and a Customer Connection charge per termination. The rates for these charges were established initially prior to price caps by the use of "fully loaded" labor rates. That loading process included overheads. Since price caps, however, the rates have moved consistent with the marketplace and with price cap pricing restraints.

Respectfully submitted,



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Attachment I

One Page

P-1 Ameritech DS1 and DS3 Recurring Cost

**Data Submitted Under Separate Cover With Request For
Confidential Treatment**

Attachment II

DS1/DS3 TRP Sheets

Pages 1 through 6

- P-1 Termination Equipment Function**
- P-2 DS1 Cross-Connection Equipment Function**
- P-3 DS3 Cross-Connection Equipment Function**
- P-4 Floor Space Function**
- P-5 DS1 Other**
- P-6 DS3 Other**

**Data Submitted Under Separate Cover With Request For
Confidential Treatment**

Attachment III

One Page

P-1 Annual Charge Factors DS1 and DS3

SUMMARY OF TRP ANNUAL CHARGE FACTORS FOR AMERITECH DS1 AND DS3 SERVICES

	TERMINATION EQUIPMENT FUNCTION	DS-1 CROSS- CONNECTION EQUIPMENT FUNCTION	DS-3 CROSS- CONNECTION EQUIPMENT FUNCTION	FLOOR SPACE FUNCTION	OTHER
DS1 LOCAL DISTRIBUTION CHANNEL					
DEPRECIATION	0.1549			0.0233	0.2646
COST OF MONEY	0.0626			0.0810	0.0822
INCOME TAX	0.0292			0.0334	0.0269
AD VALOREM TAX	0.0081			0.0064	0.0079
MAINTENANCE EXP	0.0259			0.0328	0.0195
DS1 INTEROFFICE					
DEPRECIATION				0.0240	0.0402
COST OF MONEY				0.0906	0.0706
INCOME TAX				0.0345	0.0300
AD VALOREM TAX				0.0071	0.0059
MAINTENANCE EXP				0.0320	0.0043
DS1 CHANNEL MILEAGE TERM					
DEPRECIATION		0.1552			
COST OF MONEY		0.0625			
INCOME TAX		0.0282			
AD VALOREM TAX		0.0070			
MAINTENANCE EXP		0.0268			
DS1 CHANNEL MILEAGE					
DEPRECIATION		0.1547			
COST OF MONEY		0.0626			
INCOME TAX		0.0284			
AD VALOREM TAX		0.0078			
MAINTENANCE EXP		0.0249			
DS3 ENTRANCE FACILITY					
DEPRECIATION				0.0236	0.1418
COST OF MONEY				0.0908	0.0656
INCOME TAX				0.0318	0.0226
AD VALOREM TAX				0.0083	0.0086
MAINTENANCE EXP				0.0317	0.0141
DS3 LOCAL DISTRIBUTION CHANNEL					
DEPRECIATION	0.1534				
COST OF MONEY	0.0628				
INCOME TAX	0.0291				
AD VALOREM TAX	0.0081				
MAINTENANCE EXP	0.0246				
DS3 SERVICE CHANNEL					
DEPRECIATION	0.1595				
COST OF MONEY	0.0623				
INCOME TAX	0.0273				
AD VALOREM TAX	0.0089				
MAINTENANCE EXP	0.0273				
DS3 INTEROFFICE					
DEPRECIATION				0.0651	0.0401
COST OF MONEY				0.0905	0.0691
INCOME TAX				0.0327	0.0292
AD VALOREM TAX				0.0071	0.0067
MAINTENANCE EXP				0.0333	0.0040
DS3 CHANNEL MILEAGE TERM					
DEPRECIATION			0.1669		
COST OF MONEY			0.0682		
INCOME TAX			0.0336		
AD VALOREM TAX			0.1027		
MAINTENANCE EXP			0.0364		
DS3 CHANNEL MILEAGE					
DEPRECIATION			0.1522		
COST OF MONEY			0.0630		
INCOME TAX			0.0286		
AD VALOREM TAX			0.0674		
MAINTENANCE EXP			0.0290		

Attachment IV

One Page

P-1 Ameritech Virtual Interconnection Recurring Costs

AMERITECH VIRTUAL INTERCONNECTION RECURRING COSTS

	ENTRANCE FUNCTION	DS1/DS3 ENTRANCE FUNCTION	TERMINATION FUNCTION	DS1 X-CONN FUNCTION	DS3 X-CONN FUNCTION
CONDUIT	\$0.04				
RISER SPACE		\$0.28			
RISER FACILITY		\$1.27			
DIVERSE RISER		\$70.45			
EQUIPMENT BAY			\$47.37		
DIGITAL X-CONN PANEL DSX-1				\$40.00	
DIGITAL X-CONN TERM DSX-3					\$12.77
DS1 ELECTRICAL X-CONN				\$4.36	
DS3 ELECTRICAL X-CONN					\$0.64
CABLING BETW. TRANS. NODE & TERM PANEL INITIAL FOOT DS1				\$0.44	
CABLING BETW. TRANS. NODE & TERM PANEL ADDL FOOT DS1				0	
CABLING BETW. TRANS. NODE & TERM PANEL INITIAL FOOT DS3					\$6.03
CABLING BETW. TRANS. NODE & TERM PANEL ADDL FOOT DS3					\$0.03

Attachment V

Virtual TRP Sheets

Pages 1 through 16

- P-1 Entrance Function (Conduit)
- P-2 DS1/DS3 Entrance Function (Riser Space)
- P-3 DS1/DS3 Entrance Function (Riser Facility)
- P-4 DS1/DS3 Entrance Function (Diverse Riser)
- P-5 Termination Function (Equipment Bay)
- P-6 DS1 Cross-Connection Function (Digital Cross-Connection Panel)
- P-7 DS3 Cross-Connection Function (Digital Cross-Connection Termination)
- P-8 DS1 Cross-Connection Function (DS1 Electrical Cross-Connection)
- P-9 DS3 Cross-Connection Function (DS3 Electrical Cross-Connection)
- P-10 DS1 Cross Connection Function (Cabling between Transmission Node and Term Panel Initial Foot, Add'l Foot)
- P-11 DS3 Cross-Connection Function (Cabling between Transmission Node and Term Panel Initial Foot, Add'l Foot)
- P-12 DS1/DS3 Entrance (Vault Splicing, Vault Test Initial Fiber, Subs. Fiber)
- P-13 DS1/DS3 Entrance (Cable Pull from Manhole to Vault, Vault to LGX, Initial Foot, Add'l Foot)
- P-14 Termination Function (Equipment Bay)
- P-15 Termination Function (Power Consumption)
- P-16 Equipment Installation (Project Management, Power Delivery)

AMERITECH
ENTRANCE FUNCTION (NOTE 1)
RECURRING RATE

3/10/95

	Rate Element Name #1 CONDUIT	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVEST. PLANT & EQUIP.	\$3.76	\$	\$
2	CONDUIT ACCT. 2441 86 YRS	\$3.76	\$	\$
3		\$	\$	\$
4		\$	\$	\$
5		\$	\$	\$
6	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
7	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
8	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
9	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
10	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
11	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
12	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
13	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
14	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
15	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
16	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
17	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
18	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
19	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
20	List Name - Pt. 32 Acct No. - Dep. Life	\$1	\$	\$
21	DEPRECIATION EXPENSE	\$0.08	\$	\$
22	COST OF MONEY (Amount)	\$0.28	\$	\$
23	COST OF MONEY (Percentage)	9.00%	%	%
24	FEDERAL INCOME TAX	\$0.11	\$	\$
25	STATE AND LOCAL INCOME TAX(NOTE 3)	NOTE 3	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$0.03	\$	\$
29	GROSS RECEIPTS	\$0.01	\$	\$
30		\$	\$	\$
31		\$	\$	\$
32	List	\$	\$	\$
33	MAINTENANCE EXPENSE	\$0.02	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35		\$	\$	\$
36		\$	\$	\$
37		\$	\$	\$
38		\$	\$	\$
39	List Name - Pt. 32 Acct No.	\$	\$	\$
40	List Name - Pt. 32 Acct No.	\$	\$	\$
41	List Name - Pt. 32 Acct No.	\$	\$	\$
42	List Name - Pt. 32 Acct No.	\$	\$	\$
43	List Name - Pt. 32 Acct No.	\$	\$	\$
44	List Name - Pt. 32 Acct No.	\$	\$	\$
45	List Name - Pt. 32 Acct No.	\$	\$	\$
46	List Name - Pt. 32 Acct No.	\$	\$	\$
47	List Name - Pt. 32 Acct No.	\$	\$	\$
48	List Name - Pt. 32 Acct No.	\$	\$	\$
49	List Name - Pt. 32 Acct No.	\$	\$	\$
50	List Name - Pt. 32 Acct No.	\$	\$	\$
51	ANNUAL COST PER UNIT	\$0.51	\$	\$
52	MONTHLY COST PER UNIT	\$0.04	\$	\$
53	MONTHLY RATE PER UNIT	\$0.08	\$	\$
54	UNITY OF MEASUREMENT (NOTE 2)	PER INNERDUCTY FT.		
55	RATIO: Rate / Direct Cost	1.53		
56	RATIO: Rate / UnR Cost	1.58		

Notes:

- (1) The Entrance Facility Space Function includes the costs of conduit, vault & riser and similar space used to support an interconnection arrangement from the manhole to the interconnections space.
- (2) Row 54: Unit of measurement is the unit on which the rate is being assessed e.g. cable space per foot, entrance conduit per innerduct ft. etc.
- (3) Row 25: State Income Tax dollars are included in Federal Income Tax.

AMERITECH
DS1/083 ENTRANCE FUNCTION
RECURRING RATE

3/10/98

PAGE 1 OF 2

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	RISER SPACE			
1	TOTAL INVESTMENT	\$12.43	\$	\$
2	RISER CABLE ACCOUNT 6200 7 YRS	\$0.55	\$	\$
3	RACKING ACCOUNT 6200 7 YRS	\$11.88	\$	\$
4	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
5	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
6	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
7	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
8	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
9	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
10	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
11	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
12	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
13	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
14	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
15	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
16	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
17	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
18	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
19	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
20	List Name - Pl. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$2.08	\$	\$
22	COST OF MONEY (\$ Amount)	\$0.57	\$	\$
23	COST OF MONEY (Percentage)	7.44%	%	%
24	FEDERAL INCOME TAX	\$0.29	\$	\$
25	STATE AND LOCAL INCOME TAX(NOTE 2)	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$0.11	\$	\$
29	GROSS RECEIPTS	\$0.15	\$	\$
30		\$	\$	\$
31		\$	\$	\$
32	List	\$	\$	\$
33	MAINTENANCE EXPENSE	\$0.19	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35		\$	\$	\$
36		\$	\$	\$
37		\$	\$	\$
38		\$	\$	\$
39	List Name - Pl. 32 Acct No.	\$	\$	\$
40	List Name - Pl. 32 Acct No.	\$	\$	\$
41	List Name - Pl. 32 Acct No.	\$	\$	\$
42	List Name - Pl. 32 Acct No.	\$	\$	\$
43	List Name - Pl. 32 Acct No.	\$	\$	\$
44	List Name - Pl. 32 Acct No.	\$	\$	\$
45	List Name - Pl. 32 Acct No.	\$	\$	\$
46	List Name - Pl. 32 Acct No.	\$	\$	\$
47	List Name - Pl. 32 Acct No.	\$	\$	\$
48	List Name - Pl. 32 Acct No.	\$	\$	\$
49	List Name - Pl. 32 Acct No.	\$	\$	\$
50	List Name - Pl. 32 Acct No.	\$	\$	\$
51	ANNUAL COST PER UNIT	\$3.33	\$	\$
52	MONTHLY COST PER UNIT	\$0.28	\$	\$
53	MONTHLY RATE PER UNIT	\$0.43	\$	\$
54	UNIT OF MEASUREMENT (NOTE 1)	PER FT.		
55	RATIO: Rate / Direct Cost	1.68		
56	RATIO: Rate / UnR Cost	1.54		

Notes

- (1) Row 54 Unit of measurement is the unit on which the rate is being assessed, e.g., per foot.
- (2) State Income Tax dollars are included in Federal Tax.

DS1/DS3 ENTRANCE PUNCTION (NOTE 1)
RECURRING RATE

3/10/86

PAGE 2 OF 2

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	RISER FACILITY			
1	TOTAL INVESTMENT	\$58.84	\$	\$
2	RISER CNTRL - ACCT. 6300 YYRS	\$13.81	\$	\$
3	RISER CABLE - ACCT. 6300 YYRS	\$0.07	\$	\$
4	RISER PLR SPACE - ACCT. 6300 YYRS	\$1.29	\$	\$
5	LOX MAY 1/4 ACCT. 6300 YYRS	\$43.66	\$	\$
6	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$9.83	\$	\$
22	COST OF MONEY (8 Amount)	\$2.71	\$	\$
23	COST OF MONEY (Percentage)	7.44%	%	%
24	FEDERAL INCOME TAX	\$1.09	\$	\$
25	STATE AND LOCAL INCOME TAX (NOTE 3)	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$0.48	\$	\$
29	GROSS RECEIPTS	\$0.18	\$	\$
30		\$	\$	\$
31		\$	\$	\$
32	List	\$	\$	\$
33	MAINTENANCE EXPENSE	\$0.99	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35		\$	\$	\$
36		\$	\$	\$
37		\$	\$	\$
38		\$	\$	\$
39	List Name - Pt. 32 Acct No	\$	\$	\$
40	List Name - Pt. 32 Acct No.	\$	\$	\$
41	List Name - Pt. 32 Acct No.	\$	\$	\$
42	List Name - Pt. 32 Acct No.	\$	\$	\$
43	List Name - Pt. 32 Acct No.	\$	\$	\$
44	List Name - Pt. 32 Acct No.	\$	\$	\$
45	List Name - Pt. 32 Acct No.	\$	\$	\$
46	List Name - Pt. 32 Acct No.	\$	\$	\$
47	List Name - Pt. 32 Acct No.	\$	\$	\$
48	List Name - Pt. 32 Acct No.	\$	\$	\$
49	List Name - Pt. 32 Acct No.	\$	\$	\$
50	List Name - Pt. 32 Acct No.	\$	\$	\$
51	ANNUAL COST PER UNIT	\$15.28	\$	\$
52	MONTHLY COST PER UNIT	\$1.27	\$	\$
53	MONTHLY RATE PER UNIT	\$2.01	\$	\$
54	UNIT OF MEASUREMENT (NOTE 2)	PER FIBER TERM.		
55	RATIO: Rate / Direct Cost	1.65		
56	RATIO: Rate / Unit Cost	1.58		

Notes
 (1) Cross Connection Cable and Cable Support function includes costs for all cabling and cable support structures between interconnector's space and the LEC's MDF
 (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per foot.
 (3) State Income Tax dollars are included in Federal Tax.

AMERITECH
DS1/DS3 ENTRANCE FUNCTION (NOTE 1)
NON-RECURRING RATE

3/10/95

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	DIVERSE RISER			
1	TOTAL INVESTMENT	\$500.00	\$	\$
2	INVESTMENT ATTRIBUTED TO COST.	\$375.00	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$16.91	\$	\$
22	COST OF MONEY (\$ Amount)	\$29.29	\$	\$
23	COST OF MONEY (Percentage)	8.36%	%	%
24	FEDERAL INCOME TAX	\$13.08	\$	\$
25	STATE AND LOCAL INCOME TAX	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$4.80	\$	\$
29	GROSS RECEIPTS	\$1.12	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	5.25	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35				
36				
37				
38	List: Name - Pt. 32 Acct No.	\$	\$	\$
39	List: Name - Pt. 32 Acct No.	\$	\$	\$
40	List: Name - Pt. 32 Acct No.	\$	\$	\$
41	List: Name - Pt. 32 Acct No.	\$	\$	\$
42	List: Name - Pt. 32 Acct No.	\$	\$	\$
43	List: Name - Pt. 32 Acct No.	\$	\$	\$
44	List: Name - Pt. 32 Acct No.	\$	\$	\$
45	List: Name - Pt. 32 Acct No.	\$	\$	\$
46	List: Name - Pt. 32 Acct No.	\$	\$	\$
47	List: Name - Pt. 32 Acct No.	\$	\$	\$
48	List: Name - Pt. 32 Acct No.	\$	\$	\$
49	List: Name - Pt. 32 Acct No.	\$	\$	\$
50	List: Name - Pt. 32 Acct No.	\$	\$	\$
51				
52	NONRECURRING COST PER UNIT	\$70.45		
53	NONRECURRING RATE PER UNIT	\$442.21		
54	UNIT OF MEASUREMENT	PER FLK. TRAVERSED		
55	RATIO: Rate Per Unit / Direct Cost	1.58		
56	RATIO: Rate Per Unit / Unit Cost	1.58		

Notes:

(1)The DS1/DS3 Entrance Function is for establishing a diverse riser in a C.O. for giving a customer a second cable path between the cable vault and the LGX panel. This is an optional feature and only applies if a new riser must be built to provide the customer with diversity.

AMERITECH
TERMINATION FUNCTION (NOTE 1)
RECURRING RATE

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	EQUIPMENT BAY			
1	TOTAL INVESTMENT	\$408.91	\$	\$
2	RESOURCE INVESTMENT	\$	\$	\$
3	ACCOUNT 5240 7YR	\$	\$	\$
4	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
5	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
6	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
7	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
8	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
9	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
10	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
11	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
12	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
13	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
14	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
15	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
16	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
17	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
18	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
19	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
20	List Name - Pt 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$78.30	\$	\$
22	COST OF MONEY (\$ Amount)	\$34.08	\$	\$
23	COST OF MONEY (Percentage)	12.95%	%	%
24	FEDERAL INCOME TAX	\$15.68	\$	\$
25	STATE AND LOCAL INCOME TAX(NOTE 3)	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$3.37	\$	\$
29	GROSS RECEIPTS	\$5.34	\$	\$
30		\$	\$	\$
31	List	\$	\$	\$
32		\$	\$	\$
33	MAINTENANCE EXPENSE	\$12.18	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35	FLOOR SPACE	\$30.06	\$	\$
36		\$	\$	\$
37		\$	\$	\$
38		\$	\$	\$
39	List Name - Pt 32 Acct No.	\$	\$	\$
40	List Name - Pt 32 Acct No.	\$	\$	\$
41	List Name - Pt 32 Acct No.	\$	\$	\$
42	List Name - Pt 32 Acct No.	\$	\$	\$
43	List Name - Pt 32 Acct No.	\$	\$	\$
44	List Name - Pt 32 Acct No.	\$	\$	\$
45	List Name - Pt 32 Acct No.	\$	\$	\$
46	List Name - Pt 32 Acct No.	\$	\$	\$
47	List Name - Pt 32 Acct No.	\$	\$	\$
48	List Name - Pt 32 Acct No.	\$	\$	\$
49	List Name - Pt 32 Acct No.	\$	\$	\$
50	List Name - Pt 32 Acct No.	\$	\$	\$
51	ANNUAL COST PER UNIT	\$143.61	\$	\$
52	MONTHLY COST PER UNIT	\$47.37	\$	\$
53	MONTHLY RATE PER UNIT	\$88.25	\$	\$
54	UNIT OF MEASUREMENT (NOTE 2)	PER 7' BAY		
55	RATIO: Rate / Direct Cost	1.46		
56	RATIO: Rate / Unkr Cost	1.46		

- Notes:
 (1) The cost of the Equipment Bay includes the cost of the bay with and floor space.
 (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g., per 7' Equipment Bay.
 (3) State Income Tax dollars are included in Federal Income Tax

AMERITECH
DS1 CROSS CONNECTION FUNCTION (NOTE 1)
DIGITAL CROSS CONNECTION PANEL
RECURRING RATE

3/10/95

	Rate Element Name #1 DIGITAL X-CONN. PANEL DSX-1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT	\$1,868.00	\$	\$
2	DSX-1 PANEL ACCT. 6248 YYRS	\$38.00	\$	\$
3	DSX-1 TERMINATIONS ACCT 6248 YYRS	\$1,828.00	\$	\$
4		\$	\$	\$
5		\$	\$	\$
6	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$312.00	\$	\$
22	COST OF MONEY (\$ Amount)	\$88.00	\$	\$
23	COST OF MONEY (Percentage)	5.30%	%	%
24	FEDERAL INCOME TAX	\$34.00	\$	\$
25	STATE AND LOCAL INCOME TAX(NOTE 3)	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$15.00	\$	\$
29	GROSS RECEIPTS	\$6.00	\$	\$
30		\$	\$	\$
31		\$	\$	\$
32	List	\$	\$	\$
33	MAINTENANCE EXPENSE	\$32.00	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35		\$	\$	\$
36		\$	\$	\$
37		\$	\$	\$
38		\$	\$	\$
39	List Name - Pt. 32 Acct No	\$	\$	\$
40	List Name - Pt. 32 Acct No	\$	\$	\$
41	List Name - Pt. 32 Acct No	\$	\$	\$
42	List Name - Pt. 32 Acct No	\$	\$	\$
43	List Name - Pt. 32 Acct No	\$	\$	\$
44	List Name - Pt. 32 Acct No	\$	\$	\$
45	List Name - Pt. 32 Acct No	\$	\$	\$
46	List Name - Pt. 32 Acct No	\$	\$	\$
47	List Name - Pt. 32 Acct No	\$	\$	\$
48	List Name - Pt. 32 Acct No	\$	\$	\$
49	List Name - Pt. 32 Acct No	\$	\$	\$
50	List Name - Pt. 32 Acct No	\$	\$	\$
51	ANNUAL COST PER UNIT	\$485.00	\$	\$
52	MONTHLY COST PER UNIT	\$40.00	\$	\$
53	MONTHLY RATE PER UNIT	\$83.20	\$	\$
54	UNIT OF MEASUREMENT (NOTE 2)	PER PANEL		
55	RATIO: Rate / Direct Cost	1.58		
56	RATIO: Rate / Unit Cost	1.58		

Notes:

- (1) The DS1 X-Conn. Function includes all equipment in or adjacent to the interconnector's space that is used for x-conn. functions, except the x-conn. itself.
- (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g. per POT frame
- (3) State Income Tax dollars are included in Federal Income Tax

AMERITECH
DS3 CROSS CONNECTION FUNCTION (NOTE 1)
DIGITAL CROSS CONNECTION PANEL
RECURRING RATE

3/10/86

	Rate Element Name #1 DIGITAL X-CONN. TERM. DSX-3	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT ADJUSTED YR	\$580.38	\$	\$
2	DSX-3 PANEL ACCT. 8248 7YRS	\$583.86	\$	\$
3	DSX-3 TERMINATIONS ACCT 8248 7YRS	\$12.30	\$	\$
4		\$	\$	\$
5		\$	\$	\$
6	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$98.65	\$	\$
22	COST OF MONEY (\$ Amount)	\$27.18	\$	\$
23	COST OF MONEY (Percentage)	7.44%	%	%
24	FEDERAL INCOME TAX	\$10.89	\$	\$
25	STATE AND LOCAL INCOME TAX (NOTE 3)	\$	\$	\$
26	OTHER TAX: List Taxes	\$	\$	\$
27	List: Property Tax	\$	\$	\$
28	AD VALOREM	\$4.78	\$	\$
29	GROSS RECEIPTS	\$1.77	\$	\$
30		\$	\$	\$
31		\$	\$	\$
32	List	\$	\$	\$
33	MAINTENANCE EXPENSE	\$9.98	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
35		\$	\$	\$
36		\$	\$	\$
37		\$	\$	\$
38		\$	\$	\$
39	List Name - Pt. 32 Acct No.	\$	\$	\$
40	List Name - Pt. 32 Acct No.	\$	\$	\$
41	List Name - Pt. 32 Acct No.	\$	\$	\$
42	List Name - Pt. 32 Acct No.	\$	\$	\$
43	List Name - Pt. 32 Acct No.	\$	\$	\$
44	List Name - Pt. 32 Acct No.	\$	\$	\$
45	List Name - Pt. 32 Acct No.	\$	\$	\$
46	List Name - Pt. 32 Acct No.	\$	\$	\$
47	List Name - Pt. 32 Acct No.	\$	\$	\$
48	List Name - Pt. 32 Acct No.	\$	\$	\$
49	List Name - Pt. 32 Acct No.	\$	\$	\$
50	List Name - Pt. 32 Acct No.	\$	\$	\$
51	ANNUAL COST PER UNIT	\$153.25	\$	\$
52	MONTHLY COST PER UNIT	\$12.77	\$	\$
53	MONTHLY RATE PER UNIT	\$20.18	\$	\$
54	UNIT OF MEASUREMENT (NOTE 2)	PER TERMINATION		
55	RATIO: Rate / Direct Cost	1.58		
56	RATIO: Rate / UnR Cost	1.58		

Notes

- (1) The DS3 X-Conn Function includes all equipment in or adjacent to the interconnector's space that is used for x-conn. functions, except the x-conn. itself.
- (2) Row 54 Unit of measurement is the unit on which the rate is being assessed, e.g per POT frame
- (3) State income Tax dollars are included in Federal Income Tax

AMERITECH
DS1 CROSS CONNECTION FUNCTION (NOTE 1)
RECURRING RATE

3/10/95

	Rate Element Name #1 DS1 ELECTRICAL CROSS CONNECT	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT	\$201.98	\$	\$
2	JUMPER CABLE ACCOUNT 2230, 7 YRS	\$201.98	\$	\$
3	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$33.74	\$	\$
22	COST OF MONEY (\$ Amount)	\$9.29	\$	\$
23	COST OF MONEY (Percentage)	7.44%	%	%
24	FEDERAL INCOME TAX	\$3.73	\$	\$
25	STATE AND LOCAL INCOME TAX(NOTE3)		\$	\$
26	OTHER TAX: List Taxes		\$	\$
27	List: Property Tax		\$	\$
28	AD VALORUM	\$1.64	\$	\$
29	GROSS RECEIPTS	\$0.54	\$	\$
30			\$	\$
31			\$	\$
32	List:		\$	\$
33	MAINTENANCE EXPENSE	\$3.41	\$	\$
34	ADMIN and OTHER EXPENSE List Expense		\$	\$
35			\$	\$
36			\$	\$
37			\$	\$
38			\$	\$
39	List Name - Pt. 32 Acct No.		\$	\$
40	List Name - Pt. 32 Acct No.		\$	\$
41	List Name - Pt. 32 Acct No.		\$	\$
42	List Name - Pt. 32 Acct No.		\$	\$
43	List Name - Pt. 32 Acct No.		\$	\$
44	List Name - Pt. 32 Acct No.		\$	\$
45	List Name - Pt. 32 Acct No.		\$	\$
46	List Name - Pt. 32 Acct No.		\$	\$
47	List Name - Pt. 32 Acct No.		\$	\$
48	List Name - Pt. 32 Acct No.		\$	\$
49	List Name - Pt. 32 Acct No.		\$	\$
50	List Name - Pt. 32 Acct No.		\$	\$
51	ANNUAL COST PER UNIT	\$52.35	\$	\$
52	MONTHLY COST PER UNIT	\$4.36	\$	\$
53	MONTHLY RATE PER UNIT	\$6.69	\$	\$
54	UNIT OF MEASUREMENT (NOTE 2)	PER DS1 TERMINATION		
55	RATIO: Rate / Direct Cost	1.65		
56	RATIO: Rate / Unit Cost	1.58		

Notes

- (1) Cross-Connection Function includes costs for all cabling and cable support structures between interconnector's space and LEC's MDF.
- (2) Row 54: Unit of measurement is the unit on which the rate is being assessed, e.g. per DS1 arrangement.
- (3) State Income Tax dollars are included in Federal Income Tax