

CHART 1 -- Investment and ACF Data

DS1 VIRTUAL COLLOCATION TRP FUNCTION RATES  
 AND PRICEOUT ANALYSIS

BELLSOUTH TELECOMMUNICATIONS, INC.

	INVESTMENT Circuit Equip.	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
	A	B	C	D	E	F	G	H	I	J	K	L
1 DS1 Provisioning - rec												
2												
3												
4												
5												
6												
7 DS1 Provisioning - rec Total												
8												
9 DS1 Provisioning - nrc												
10												
11												
12												
13												
14												
15 DS1 Provisioning - nrc total												
16												
17 DS1 Entrance - rec												
18 Cable Support Structure	\$480.39			\$0.71	\$9.47	\$490.57						
19 Floor Space per Sq. Ft				\$2.75	\$133.91	\$136.66						
20 Floor Space per Ampere				\$0.18	\$2.45	\$126.87						
21												
22												
23 DS1 Entrance - rec total	\$480.39	\$0.00	\$0.00	\$3.64	\$145.83	\$754.10						
24												
25 DS1 Entrance - nrc												
26												
27												
28												
29												
30												
31 DS1 Entrance - nrc total												
32												
33 DS1 Termination - rec												
34												
35												
36												
37												
38												
39 DS1 Termination - rec total												
40												
41 DS1 Termination - nrc												
42												
43												
44												
45												
46												
47 DS1 Termination - nrc total												
48												
49 DS1 Equipment Installation -rec												
50												
51												
52												
53												
54												
55 DS1 Equipment Installation -rec total												
56												
57 DS1 Equipment Installation -nrc												
58												
59												
60												
61												
62												
63 DS1 Equipment Installation -nrc total												
64												
65 DS1 Cross-Conn. -rec												

CHART 1 -- Investment and ACF Data

DS1 VIRTUAL COLLOCATION TRP FUNCTION RATES  
 AND PRICEOUT ANALYSIS

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	INVESTMENT Circuit Equip	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
		A	B	C	D	E	F	G	H	I	J	K	L
66	Cross-Connect per DS1	\$242.46			\$0.36	\$4.78	\$247.60						
67													
68													
69													
70													
71	<b>DS1 Cross-Conn. -rec total</b>	\$242.46			\$0.36	\$4.78	\$247.60						
72													
73	<b>DS1 Cross-Conn. -nrc</b>												
74													
75													
76													
77													
78													
79	<b>DS1 Cross-Conn. -nrc total</b>												
80													
81	<b>DS1 Maintenance &amp; Repair -rec</b>												
82													
83													
84													
85													
86													
87	<b>DS1 Maintenance &amp; Repair -rec total</b>												
88													
89	<b>DS1 Maintenance &amp; Repair -nrc</b>												
90													
91													
92													
93													
94													
95	<b>DS1 Maintenance &amp; Repair -nrc total</b>												
96													
97	<b>DS1 Technician Training -rec</b>												
98													
99													
100													
101													
102													
103	<b>DS1 Technician Training -rec total</b>												
104													
105	<b>DS1 Technician Training -nrc</b>												
106													
107													
108													
109													
110													
111	<b>DS1 Technician Training -nrc total</b>												

Note: If A - E do not apply, fill in F and explain  
 in attachment what is included in F.  
 SEE CHART 1, ATTACHMENT 1

**CHART 1, ATTACHMENT 1  
DS1 VIRTUAL COLLOCATION TRP FUNCTION RATES  
AND PRICEOUT ANALYSIS**

**TOTAL INVESTMENT, COL F**

This column includes the following categories not specified in columns A thru E:

Floor Space per Ampere

Investment	Acct	Description
\$62.12	377C	Digital Electronic Equipment Equipment associated with digital electronic switching equipment to provide standard 48V DC power per ampere
\$62.12	77C	Analog Electronic Equipment Equipment associated with analog electronic switching equipment to provide standard 48V DC power per ampere

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3A of this pleading for the annual cost factors for Virtual Expanded Interconnection Service.

There are no variations in the annual cost factors among VEIS rate elements. For example, Cable Support Structure, Floor Space per Square Foot, and Floor Space per Ampere are individual rate elements. They all include investment for land (FRC-20C). Therefore, the same annual cost factor for 20C was used to calculate the annual costs for the land investment included in each rate element.

The annual cost factors are different for VEIS and the comparable services included in the charts since the studies were conducted at different times and the LightGate® 1 factors are state specific. Additionally, nonreusable plant was identified in the LightGate® 1 cost study. A one-year annual cost factor was used to calculate the month-to-month contract plan monthly costs for the nonreusable plant and the average service life annual cost factors were used to calculate the reusable plant monthly cost.

Since VEIS is the only service where building floor space and the associated land are offered as a rate element, the VEIS annual cost factors include an administrative expense factor for these accounts.



CHART 2 -- Recurring and Nonrecurring Costs

DS1 VIRTUAL COLLOCATION TRP FUNCTION RATES  
 AND PRICEOUT ANALYSIS

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	\$	\$	\$	\$	\$	Total	Recurring	No of Units	Recurring	Total	Nonrecurring	Nonrecurring
		Depreciation	Cost of Money	FIT	Administrative	Maintenance	Recurring Direct Costs	Rate		Charges (rate * unit)	Nonrecurring Direct Costs	Rate	Charges (rate * unit)
		M	N	O	P	Q	R	S	T	U	V	W	X
66	Cross-Connect per DS1	\$27.26	\$19.23	\$8.53	\$9.13	\$1.98	\$66.13	\$7.50	182	\$1,365.00			
67	\$ Ad Valorem Tax*						\$2.97						
68													
69													
70													
71	<b>DS1 Cross-Conn. -rec total</b>	<b>\$27.26</b>	<b>\$19.23</b>	<b>\$8.53</b>	<b>\$9.13</b>	<b>\$1.98</b>	<b>\$69.10</b>	<b>\$7.50</b>	<b>182</b>	<b>\$1,365.00</b>			<b>\$0.00</b>
72													
73	<b>DS1 Cross-Conn. -nrc</b>												
74	First				\$127.13				181	\$127.13		\$155.00	\$28,055.00
75	Additional				\$10.78				11	\$10.78		\$14.00	\$154.00
76													
77													
78													
79	<b>DS1 Cross-Conn. -nrc total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$137.91</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>192</b>	<b>\$0.00</b>	<b>\$137.91</b>	<b>\$169.00</b>	<b>\$28,209.00</b>
80													
81	<b>DS1 Maintenance &amp; Repair -rec</b>												
82													
83													
84													
85													
86													
87	<b>DS1 Maintenance &amp; Repair -rec total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>			<b>\$0.00</b>
88													
89	<b>DS1 Maintenance &amp; Repair -nrc</b>												
90													
91													
92													
93													
94													
95	<b>DS1 Maintenance &amp; Repair -nrc total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>			<b>\$0.00</b>
96													
97	<b>DS1 Technician Training -rec</b>												
98													
99													
100													
101													
102													
103	<b>DS1 Technician Training -rec total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>			<b>\$0.00</b>
104													
105	<b>DS1 Technician Training -nrc</b> Liv. Exp.								21			\$136.67	\$2,870.07
106	Basic								240			\$30.64	\$7,353.60
107	Overtime								48			\$35.77	\$1,716.96
108	Premium Time								24			\$40.90	\$981.60
109	Air Fare/Travel Expense								3			\$555.00	\$1,665.00
110													
111	<b>DS1 Technician Training -nrc total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>336</b>	<b>\$0.00</b>		<b>\$798.98</b>	<b>\$14,587.23</b>
112													
113	<b>TOTAL</b>									<b>\$1,881.77</b>			<b>\$399,448.83</b>
114	<b>AMORTIZED TOTAL per MONTH</b>												<b>\$8,734.87</b>
115	<b>PRICEOUT PER DS1</b>									<b>\$106.17</b>			

Note: If M - Q do not apply, fill in R and explain in attachment what the amount in R includes.  
 SEE CHART 2, ATTACHMENT 1

**CHART 2, ATTACHMENT 1  
DS1 VIRTUAL COLLOCATION TRP FUNCTION RATES  
AND PRICEOUT ANALYSIS**

**ANNUAL COSTS, COLS. M thru R**

BellSouth maintains annual costs by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3A for the annual cost factors for Virtual Expanded Interconnection Service.

Additionally, there is no provision on Chart 1 or Chart 2 for an Ad Valorem Tax category. Those costs are included in the total on line 21 & 67 in column R.

**\$FIT, COL O**

The Federal Income Tax Expense also includes State Tax Allocations. This column includes Federal Tax Account 7220.2000 and State and Local Income Tax Account 7230.1000.

**\$ ADMINISTRATIVE, COL P**

Because of space limitations on the Chart 2, this column includes the following nonrecurring costs on lines 59 & 60:

**DS1 EQUIPMENT INSTALLATION FUNCTION - nrc OTHER**

RATE ELEMENT	COST
Security Escort, First 1/2 Hour	
Basic Time	\$40.26
Overtime	\$47.58
Premium Time	\$54.91
	\$142.75
Security Escort, Additional 1/2 Hour	
Basic Time	\$24.42
Overtime	\$29.31
Premium Time	\$34.20
	\$87.93

**CHART 2, ATTACHMENT 1  
DS1 VIRTUAL COLLOCATION TRP FUNCTION RATES  
AND PRICEOUT ANALYSIS**

**RECURRING RATE, COL S**

The recurring rates reported in column S represent monthly rates.

**NONRECURRING RATE, COL W**

The following is included on lines 59 & 60:

	Nonrecurring Charges
DS1 Equipment Installation - nrc	
<u>Security Escort - First 1/2 Hour</u>	
- Basic Time, normally scheduled work hours	\$41.00
- Overtime, outside of normally scheduled working hours on a scheduled work day	\$48.00
- Premium Time, outside of scheduled work day	\$55.00
	<b>\$144.00</b>
 <u>Security Escort - Additional 1/2 Hour</u>	
- Basic Time, normally scheduled work hours	\$25.00
- Overtime, outside of normally scheduled working hours on a scheduled work day	\$30.00
- Premium Time, outside of scheduled work day	\$35.00
	<b>\$90.00</b>



CHART 1 -- Investment and ACF Data

DS3 VIRTUAL COLLOCATION TRP FUNCTION RATES  
 AND PRICEOUT ANALYSIS

BELLSOUTH TELECOMMUNICATIONS, INC.

	INVESTMENT Circuit Equip	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
	A	B	C	D	E	F	G	H	I	J	K	L
65 DS3 Cross-Conn. -rec												
66 Cross-Connect per DS3	\$2,028.33			\$3.00	\$39.98	\$2,071.31						
67												
68												
69												
70												
71 DS3 Cross-Conn. -rec total	\$2,028.33	\$0.00	\$0.00	\$3.00	\$39.98	\$2,071.31						
72												
73 DS3 Cross-Conn. -nrc												
74												
75												
76												
77												
78												
79 DS3 Cross-Conn. -nrc total												
80												
81 DS3 Maintenance & Repair -rec												
82												
83												
84												
85												
86												
87 DS3 Maintenance & Repair -rec total												
88												
89 DS3 Maintenance & Repair -nrc												
90												
91												
92												
93												
94												
95 DS3 Maintenance & Repair -nrc total												
96												
97 DS3 Technician Training -rec												
98												
99												
100												
101												
102												
103 DS3 Technician Training -rec total												
104												
105 DS3 Technician Training -nrc												
106												
107												
108												
109												
110												
111 DS3 Technician Training -nrc total												

Note: If A - E do not apply, fill in F and explain  
 in attachment what is included in F.  
 SEE CHART 1, ATTACHMENT 1

**CHART 1, ATTACHMENT 1  
DS3 VIRTUAL COLLOCATION TRP FUNCTION RATES  
AND PRICEOUT ANALYSIS**

**TOTAL INVESTMENT, COL F**

This column includes the following categories not specified in columns A thru E:

Investment	Acct	Description
\$62.12	377C	Digital Electronic Equipment Equipment associated with digital electronic switching equipment to provide standard 48V DC power per ampere
\$62.12	77C	Analog Electronic Equipment Equipment associated with analog electronic switching equipment to provide standard 48V DC power per ampere

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3A for the annual cost factors for Virtual Expanded Interconnection Service.

**DISCREPANCIES CHART 1 VERSUS TRP FORMS:**

Transposition error correction - DS3 Entrance Function:

\$133.91	10C	This was reported as 20C on the original TRP Form included in BellSouth's Direct Case, CC Docket No. 94-97, Phase I, Dated March 21, 1995
\$2.75	20C	This was reported as 10C on the original TRP Form included in BellSouth's Direct Case, CC Docket No. 94-97, Phase I, Dated March 21, 1995

This was a transposition error only, all other information on the original TRP form is correct.



CHART 2 - - Recurring and Nonrecurring Costs

DS3 VIRTUAL COLLOCATION TRP FUNCTION RATES  
 AND PRICEOUT ANALYSIS

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	\$ Depreciation M	\$ Cost of Money N	\$ FIT O	\$ Administrative P	\$ Maintenance Q	Total Recurring Direct Costs R	Recurring Rate S	No. of Units T	Recurring Charges (rate * unit) U	Total Nonrecurring Direct Costs V	Nonrecurring Rate W	Nonrecurring Charges (rate * unit) X
65	<b>DS3 Cross-Conn. -rec</b>												
66	Cross-Connect per DS3	\$228.01	\$160.91	\$71.36	\$76.34	\$16.56	\$553.18	\$56.25	24	\$1,350.00			
67	\$ Ad Valorem Tax*						\$24.86						
68													
69													
70													
71	<b>DS3 Cross-Conn. -rec total</b>	\$228.01	\$160.91	\$71.36	\$76.34	\$16.56	\$578.04	\$56.25	24	\$1,350.00			\$0.00
72													
73	<b>DS3 Cross-Conn. -nrc</b>												
74	First				\$129.62				48	\$129.62	\$151.90	\$7,291.20	
75	Additional				\$10.15				3	\$10.15	\$11.83	\$35.49	
76													
77													
78													
79	<b>DS3 Cross-Conn. -nrc total</b>	\$0.00	\$0.00	\$0.00	\$139.77	\$0.00	\$0.00		51	\$0.00	\$139.77	\$163.73	\$7,326.69
80													
81	<b>DS3 Maintenance &amp; Repair -rec</b>												
82													
83													
84													
85													
86													
87	<b>DS3 Maintenance &amp; Repair -rec total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
88													
89	<b>DS3 Maintenance &amp; Repair -nrc</b>												
90													
91													
92													
93													
94													
95	<b>DS3 Maintenance &amp; Repair -nrc total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
96													
97	<b>DS3 Technician Training -rec</b>												
98													
99													
100													
101													
102													
103	<b>DS3 Technician Training -rec total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
104													
105	<b>DS3 Technician Training -nrc</b> Liv. Exp.								21		\$136.67	\$2,870.07	
106	Basic								240		\$30.64	\$7,353.60	
107	Overtime								48		\$35.77	\$1,716.96	
108	Premium Time								24		\$40.90	\$981.60	
109	Air Fare/Travel Expense								3		\$555.00	\$1,665.00	
110													
111	<b>DS3 Technician Training -nrc total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		336	\$0.00	\$798.98	\$14,587.23	
112													
113	<b>TOTAL</b>									\$1,866.77			\$378,566.52
114	<b>AMORTIZED TOTAL per MONTH</b>												\$8,278.23
115	<b>PRICEOUT PER DS3</b>									\$101.45			

Note: if M - Q do not apply, fill in R and explain  
 in attachment what the amount in R includes.  
 SEE CHART 2, ATTACHMENT 1

**CHART 2, ATTACHMENT 1  
DS3 VIRTUAL COLLOCATION TRP FUNCTION RATES  
AND PRICEOUT ANALYSIS**

**ANNUAL COSTS, COLS. M thru R**

BellSouth maintains annual costs by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3A for the annual cost factors for Virtual Expanded Interconnection Service.

Additionally, there is no provision on Chart 1 or Chart 2 for an Ad Valorem Tax category. Those costs are included on lines 21 & 67 in total in column R.

**\$FIT, COL O**

The Federal Income Tax Expense also includes State Tax Allocations. This column includes Federal Tax Account 7220.2000 and State and Local Income Tax Account 7230.1000.

**\$ ADMINISTRATIVE, COL P**

Because of space limitations on Chart 2, this column includes the following nonrecurring costs on lines 59 & 60:

**DS3 EQUIPMENT INSTALLATION FUNCTION - nrc OTHER**

RATE ELEMENT	COST
<u>Security Escort, First 1/2 Hour</u>	
Basic Time	\$40.26
Overtime	\$47.58
Premium Time	\$54.91
	<b>\$142.75</b>
 <u>Security Escort, Additional 1/2 Hour</u>	
Basic Time	\$24.42
Overtime	\$29.31
Premium Time	\$34.20
	<b>\$87.93</b>



**COMPARABLE DS1 SERVICE COST ANALYSIS  
 INSIDE CENTRAL OFFICE  
 BY TRP FUNCTIONS**

CHART 1 - - Investment and ACF Data

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	INVESTMENT Circuit Equip.	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
		A	B	C	D	E	F	G	H	I	J	K	L
65	<b>DS1 Cross-Conn. -rec</b>												
66	CO Located Equipment	\$1,295.86			\$3.02	\$60.23	\$1,364.64						
67	DS1 Local Channel						\$0.00						
68							\$0.00						
69							\$0.00						
70													
71	<b>DS1 Cross-Conn. -rec total</b>	\$1,295.86	\$0.00	\$0.00	\$3.02	\$60.23	\$1,364.64						
72													
73	<b>DS1 Cross-Conn. -nrc</b>												
74													
75													
76													
77													
78													
79	<b>DS1 Cross-Conn. -nrc total</b>												
80													
81	<b>DS1 Maintenance &amp; Repair -rec</b>												
82													
83													
84													
85													
86													
87	<b>DS1 Maintenance &amp; Repair -rec total</b>												
88													
89	<b>DS1 Maintenance &amp; Repair -nrc</b>												
90													
91													
92													
93													
94													
95	<b>DS1 Maintenance &amp; Repair -nrc total</b>												
96													
97	<b>DS1 Technician Training -rec</b>												
98													
99													
100													
101													
102													
103	<b>DS1 Technician Training -rec total</b>												
104													
105	<b>DS1 Technician Training -nrc</b>												
106													
107													
108													
109													
110													
111	<b>DS1 Technician Training -nrc total</b>												

Note: If A - E do not apply, fill in F and explain  
 in attachment what is included in F.  
 \*See Chart 1, Attachment 1

**CHART 1, ATTACHMENT 1  
COMPARABLE DS1 SERVICE COST ANALYSIS  
INSIDE CENTRAL OFFICE**

**TOTAL INVESTMENT, COL F**

This column includes the following category not specified in columns A thru E:

Investment	Acct	Description
\$5.53	377C	Digital Electronic Equipment Connectors mounted on the main distributing frame or equivalent, to continue the transmission path to digital electronic switching equipment.  The purpose of the connector is to terminate the copper DS1 pairs on the main distributing frame.

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3B for the annual cost factors for DS1 Local Channel.



**COMPARABLE DS1 SERVICE COST ANALYSIS  
 INSIDE CENTRAL OFFICE  
 BY TRP FUNCTION**

CHART 2 -- Recurring and Nonrecurring Costs

BELLSOUTH TELECOMMUNICATIONS, INC.

	\$ Depreciation M	\$ Cost of Money N	\$ FIT O	\$ Administrative P	\$ Maintenance Q	Total Recurring Direct Costs R	Recurring Rate S	No. of Units T	Recurring Charges (rate * unit) U	Total Nonrecurring Direct Costs V	Nonrecurring Rate W	Nonrecurring Charges (rate * unit) X
65 DS1 Cross-Conn. -rec												
66 DS1 Local Channel CO Located Equipment	\$153.49	\$107.14	\$47.22	\$47.37	\$15.48	\$370.70	\$140.00	134	\$18,760.00			
67 \$ Ad Valorem Tax*						\$16.52						
68						\$0.00						
69						\$0.00						
70												
71 DS1 Cross-Conn. -rec total	\$153.49	\$107.14	\$47.22	\$47.37	\$15.48	\$387.22	\$140.00	134	\$18,760.00			\$0.00
72												
73 DS1 Cross-Conn. -nrc												
74 DS1 Local Channel First				\$845.67				52	\$845.67	\$866.97	\$45,082.44	
75 Additional				\$375.52				5	\$375.52	\$486.83	\$2,434.15	
76												
77												
78												
79 DS1 Cross-Conn. -nrc total	\$0.00	\$0.00	\$0.00	\$1,221.19	\$0.00	\$0.00		57	\$0.00	\$1,221.19	\$1,353.80	\$47,516.59
80												
81 DS1 Maintenance & Repair -rec												
82												
83												
84												
85												
86												
87 DS1 Maintenance & Repair -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
88												
89 DS1 Maintenance & Repair -nrc												
90												
91												
92												
93												
94												
95 DS1 Maintenance & Repair -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
96												
97 DS1 Technician Training -rec												
98												
99												
100												
101												
102												
103 DS1 Technician Training -rec total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
104												
105 DS1 Technician Training -nrc												
106												
107												
108												
109												
110												
111 DS1 Technician Training -nrc total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
112												

Note: if M - Q do not apply, fill in R and explain in attachment what the amount in R includes.  
 See Chart 2, Attachment 1

**CHART 2, ATTACHMENT 1  
COMPARABLE DS1 SERVICE COST ANALYSIS  
INSIDE CENTRAL OFFICE**

**ANNUAL COSTS, COLS. M thru R**

BellSouth maintains annual costs by USOA Field Reporting Codes. This makes providing the annual costs by rate element impossible. Please see Exhibit 3B for the annual cost factors for DS1 Local Channel.

Additionally, there is no provision on Chart 1 or Chart 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R.

**\$ FIT, COL O**

The Federal Income Tax Expense also includes State Tax Allocations.  
This column includes Federal Tax Account 7220.2000 and State and Local Income Tax Account 7230.1000.

**RECURRING RATE, COL S**

The recurring rates reported in column S represent monthly rates.

**NONRECURRING COSTS**

The nonrecurring costs and rates are not divided between inside and outside the central office. The nonrecurring costs and rates are for provisioning the circuit point-to-point, central office end to customer premises end.

Therefore, the same nonrecurring costs and rates are included on both the inside and outside charts.



**COMPARABLE DS3 SERVICE COST ANALYSIS  
 INSIDE CENTRAL OFFICE  
 BY TRP FUNCTIONS**

CHART 1 -- Investment and ACF Data

BELLSOUTH TELECOMMUNICATIONS, INC

	INVESTMENT Circuit Equip.	INVESTMENT 2 Fiber	INVESTMENT 3 Conduit	INVESTMENT 4 Land	INVESTMENT 5 Building	TOTAL INVESTMENT	Depreciation ACF	Cost of Money ACF	FIT ACF	Administrative ACF	Maintenance ACF	TOTAL ACF
	A	B	C	D	E	F	G	H	I	J	K	L
68												
69												
70												
71	DS3 Cross-Conn. -rec total	\$12,949.65	\$0.00	\$0.00	\$38.78	\$843.64	\$13,832.07					
72												
73	DS3 Cross-Conn. -nrc*											
74												
75												
76												
77												
78												
79	DS3 Cross-Conn. -nrc total											
80												
81	DS3 Maintenance & Repair -rec											
82												
83												
84												
85												
86												
87	DS3 Maintenance & Repair -rec total											
88												
89	DS3 Maintenance & Repair -nrc											
90												
91												
92												
93												
94												
95	DS3 Maintenance & Repair -nrc total											
96												
97	DS3 Technician Training -rec											
98												
99												
100												
101												
102												
103	DS3 Technician Training -rec total											
104												
105	DS3 Technician Training -nrc											
106												
107												
108												
109												
110												
111	DS3 Technician Training -nrc total											

Note: If A - E do not apply, fill in F and explain  
 in attachment what is included in F.  
 See Chart 1, Attachment 1

**CHART 1, ATTACHMENT 1  
COMPARABLE DS3 SERVICE COST ANALYSIS  
INSIDE CENTRAL OFFICE**

**DISCREPANCIES CHART 1 VERSUS DS3 CROSS-CONNECTION FUNCTION TRP FORMS:**

In reviewing the investment calculation in order to complete this chart, the following error was found and corrected in this pleading:

Investment error correction - DS3 Cross-Conn. - rec

	Per Chart 1	Per TRP Forms	Difference
Circuit Equipment	\$12,949.65	\$12,951.35	\$1.70
Land	\$38.78	\$38.78	\$0.00
Building	\$843.64	\$843.63	(\$0.01)
<b>Total Investment</b>	<b>\$13,832.07</b>	<b>\$13,833.76</b>	<b>\$1.69</b>

**ANNUAL COST FACTORS, COLS. G thru L**

BellSouth maintains annual cost factors by USOA Field Reporting Codes. This makes providing the annual cost factors by rate element impossible. Please see Exhibit 3C for the annual cost factors for DS3 Switched Transport Local Channel.

BellSouth has not developed costs for the DS3 Switched Transport Local Channel, since it was filed as an offering in the Local Transport Restructure and cost support was not required. Therefore, the investments and cost for LightGate® Service 1 Month-to-Month, a single DS3, are used to support the DS3 transport Local Channel in Exhibit 2. The LightGate® 1 investments and costs were filed in BellSouth Transmittal No. 53, July 31, 1992.

The LightGate® 1 Local Channel cost was developed by applying state specific annual cost factors to weighted state specific investments and then adding to determine a regional cost. Additionally, nonreusable plant was identified in the LightGate® 1 cost study. A one-year annual cost factor was used to calculate the month-to-month contract plan monthly costs for the nonreusable plant and the average service life annual cost factors were used to calculate the reusable plant monthly cost.



**COMPARABLE DS3 SERVICE COST ANALYSIS  
 INSIDE CENTRAL OFFICE  
 BY TRP FUNCTION**

**CHART 2 - - Recurring and Nonrecurring Costs**

BELLSOUTH TELECOMMUNICATIONS, INC.

	FUNCTIONS	\$ Depreciation M	\$ Cost of Money N	\$ FIT O	\$ Administrative P	\$ Maintenance Q	Total Recurring Direct Costs R	Recurring Rate S	No. of Units T	Recurring Charges (rate * unit) U	Total Nonrecurring Direct Costs V	Nonrecurring Rate W	Nonrecurring Charges (rate * unit) X
65	<b>DS3 Cross-Conn. -rec</b>												
66	DS3 Sw. Trans. Loc. Chan. CO Located Eq.	\$1,893.41	\$1,079.96	\$477.62	\$471.37	\$238.97	\$4,161.33	\$2,100.00	609	\$1,278,900.00			
67	\$Ad Valorem Tax*						\$172.90						
68													
69													
70													
71	<b>DS3 Cross-Conn. -rec total</b>	\$1,893.41	\$1,079.96	\$477.62	\$471.37	\$238.97	\$4,334.23	\$2,100.00	609	\$1,278,900.00			\$0.00
72	<b>DS3 Cross-Conn. -nrc*</b>												
74	DS3 Sw. Tran. Loc. Channel First				\$1,164.73			\$870.50	29	\$1,164.73	\$870.50	\$25,244.50	
75	Additional				\$0.00			\$427.88	2	\$0.00	\$427.88	\$855.76	
76													
77													
78													
79	<b>DS3 Cross-Conn. -nrc total*</b>	\$0.00	\$0.00	\$0.00	\$1,164.73	\$0.00	\$0.00		31	\$0.00			\$26,100.26
80													
81	<b>DS3 Maintenance &amp; Repair -rec</b>												
82													
83													
84													
85													
86													
87	<b>DS3 Maintenance &amp; Repair -rec total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
88													
89	<b>DS3 Maintenance &amp; Repair -nrc</b>												
90													
91													
92													
93													
94													
95	<b>DS3 Maintenance &amp; Repair -nrc total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
96													
97	<b>DS3 Technician Training -rec</b>												
98													
99													
100													
101													
102													
103	<b>DS3 Technician Training -rec total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00
104													
105	<b>DS3 Technician Training -nrc</b>												
106													
107													
108													
109													
110													
111	<b>DS3 Technician Training -nrc total</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			\$0.00			\$0.00

Note: If M - Q do not apply, fill in R and explain in attachment what the amount in R includes. See Chart 2, Attachment 1

**CHART 2, ATTACHMENT 1  
COMPARABLE DS3 SERVICE COST ANALYSIS  
INSIDE CENTRAL OFFICE**

**ANNUAL COST FACTORS, COLS. G thru L**

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Additionally, there is no provision on Chart 1 or 2 for an Ad Valorem Tax category. Those costs are included in the total on Line 67 in column R.

BellSouth has not developed costs for the DS3 Switched Transport Local Channel, since it was filed as an offering in the Local Transport Restructure and cost support was not required. Therefore, the investments and cost for LightGate® Service 1 Month-to-Month, a single DS3, are used to support the DS3 transport Local Channel in Exhibit 2. The LightGate® 1 investments and costs were filed in BellSouth Transmittal No. 53, July 31, 1992.

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**\$FIT, COL O**

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**NONRECURRING COSTS**

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