BELLSOUTH

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REC'D TN
REGULATORY AUTH.
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OFFICE OF THE
EXECUTIVE SECRETARY

June 4, 2002

VIA HAND DELIVERY

David Waddell, Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37238

Re: *Generic Docket to Establish UNE Prices for Line Sharing per FCC 99-355 and Riser Cable and Terminating Wire as Ordered in TRA Docket No. 98-00123*
Docket No. 00-00544

Dear Mr. Waddell:

Enclosed are five paper copies and a CD ROM of the non-proprietary portions of BellSouth's cost studies. Copies of the enclosed are being provided to counsel of record.

Very truly yours,

Guy M. Hicks

GMH:ch

449489

TENNESSEE DOCKET NO. 00-00544

COMPLIANCE FILING

JUNE 4, 2002

PUBLIC VERSION

TENNESSEE DOCKET NO. 00-00544
COMPLIANCE FILING
EXECUTIVE SUMMARY

BellSouth Telecommunications, Inc. (hereinafter referred to as BellSouth) is filing cost studies for unbundled network elements (UNEs) as ordered by the Tennessee Regulatory Authority (TRA) in their Order dated April 3, 2002. The revised Total Element Long Run Incremental Cost (TELRIC) studies, including shared and common costs, presented in this filing are those studies specifically addressed in the TRA's Order.

Listed below is a summary of the changes included in the filing.

Issue Nos. 1 – 4
Issues 1 through 4 required no changes to cost studies.

Issue No. 5, Rulings 2-4
BellSouth has applied the work times shown on Exhibit 1 to xDSL loops, sub-loops, unbundled digital channels and NID elements[1]. Also since disconnect costs were not included on Exhibit 1, BellSouth reduced the associated disconnect work times by the same ratio as the installation work times. Electronic copies of additional supporting documentation for work times used in the study are included as Attachment 1.

Issue No. 6
Ruling 1 - Does not require study revisions. Rates will be set as ordered.

Ruling 2 – BellSouth is refiling elements A.1.8, Engineering Information, and A.13.12, 2-Wire Copper Loop Non-designed. These elements represent the cost of a "non-designed" loop and the cost of providing design information at the request of a CLEC. These elements were originally filed on August 8, 2001. No changes were made.

Issue No. 8, Rulings 2 & 3
No additional cost studies are required for BST to provide line splitting using UNE-P when the CLEC purchases the entire loop and the splitter is provided by either the ILEC or CLEC. Existing UNEs can be ordered to provide this option. For a CLEC owned splitter, two 2-wire cross connects (H.1.9 or H.2.6), a P.16.3 Switch-as-is (UNE-P) and any applicable line sharing elements are required. For an ILEC owned splitter the same elements apply except that only 1 cross connect (H.1.9 or H.2.6) is required.

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[1] On page 16 of the Order, Issue 5 contains references to the provisioning of the line sharing UNE. Since Exhibit 1 contained no revised work time for line sharing elements, changes were not made to the line sharing UNE.

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Issue No. 9
No cost study revisions required.

Issue No.10, Ruling 1
This ruling requires no additional cost work. The ILEC-owned/ILEC-maintained and the CLEC-owned/ILEC-maintained are currently available as line sharing elements. The CLEC-owned/ILEC maintained splitter ownership option is currently available today as Virtual Collocation. For this option, the virtual collocation rates will apply in addition to any applicable line sharing elements.

Issue 11, Ruling 2
Bellsouth currently offers the line sharing shelf-at-a-time option. As a result of the Order, BellSouth has added UNE Element J.4.32, Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack to its Line sharing cost study.

Issue No.11, Ruling 3
No change is required. Mounting the splitters adjacent to or within 100 feet of the MDF will not impact the cost study. The cable cost that is included in BellSouth's study applies to any length of cable from 0 to 150 feet. The average distance is 75 feet.

Issue No.12, Ruling 3
As a result of this ruling, BellSouth has adjusted the splitter material price to reflect the invoice material price of $****. This change will result in an increase in the recurring costs for this element. BellSouth's original input of $**** contained a splitter material price of $****, a test access shelf at $****, a bay shelf at $**** (2*$****), and cables at $****. Changing the splitter material price increases the total for these items to $****.

Issue No.12, Ruling 4 & 5
Ruling 4 - BellSouth has added UNE Elements J.4.33, J.4.34 and J.4.35 to provide the option of ordering an ILEC owned splitter without bantam test jacks.
Ruling 5 - BellSouth currently offers mechanized loop testing to the CLECs. BellSouth allows CLECs to access its Mechanized Loop Testing (MLT) through its DLEC Trouble Administration Facilitation Interface (TAFI) interface. This capability allows CLECs to test the voice portion of its loops. There is no charge for access to DLEC TAFI and MLT. Additionally, MLT allows the CLEC to see an "electronic signature" of the splitter, which allows CLECs to avoid an unnecessary dispatch if BellSouth hasn't completed wiring the circuit to the splitter.

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<u>Issue No. 13</u>

BellSouth has revised nonrecurring costs according to the TRA's Order to provide line splitters on a shelf at a time and a port at a time. It should be noted however that much of the activity required for these options are the same.
The provisioning work time for a 96-line splitter (shelf-at-a time option) and a 24-line splitter is the same. The CLEC sends in their order for splitters to BST on a document called a Line Sharing Order Document (LSOD). The nonrecurring work time in the cost study is to process the LSOD. The nonrecurring element is billed per LSOD.

The three work centers involved in processing the LSOD are COSMOS/SWITCH, Complex Resale Support Group (CRSG) and Circuit Capacity Management (CCM). The work times are the same for a 96-line splitter, 24-line splitter and a port-at–a-time option except for the CCM group.

The same work functions are incurred by CRSG to process the LSOD whether it has 1 96-line splitter or 2 24- line splitters or 1 port. It takes the same work time to handle the LSOD regardless of the size or quantity of splitter ports shown on the LSOD.

The COSMOS/SWITCH work center inputs the size splitter in a range format. There is negligible difference in the amount of time to input the range of 1-48, 1-4 or 1.

As stated above, the work time is the same for all three splitter options except for the CCM work group in provisioning a port-at-a-time. Much of the work time for CCM is comprised of verifying for spare splitter capacity. Since there is a greater likelihood of spare capacity in the port-at-a -time scenario, there is a reduction shown in the CCM work time.

<u>Issue No. 14, Ruling 3, 4 & 5</u>

BellSouth has revised its loop modification cost study to make the adjustments ordered by the TRA. Where applicable, the work times shown on Exhibit 1 were applied. The cost for A.17.4, Loop Modification Additive has been eliminated and Sprint methodology has been applied. The following ordered adjustments have also been made:

1. Assumed 25 pairs deloaded on short loops (applied to all work centers)
2. Multiplied the work times from all centers by the feeder fill percentage as ordered by the TRA
3. Multiplied the work times again by the percentage of loaded loops as reported by Network year end in TN

4. Adjusted the result by the CLEC customer churn factor as determined by BellSouth Interconnection using Sprint's example for calculation
5. All reductions explained in items 2 through 4 are calculated in a new WP200 in the TNMOD.xls file

In addition, the resulting nonrecurring cost per loop will be added to each of the digital-capable UNE loop (A.5.5, A.5.6, A.6.5, A.6.6, A.7.5, A.7.6, A.13.12, UDC)

Issue No. 15
No cost study changes required.

Issue No. 16, Ruling 3
Bellsouth has restructured the Loop Testing element and now proposes costs that apply to all situations regardless of who owns the line splitter. This study is the same study that was filed on August 8, 2001. The labor rates used in this study are consistent with the labor rates used in previous filings in this Docket. Attachment 2 provides worksheets to support the rates.

Issue No. 17
The monthly rate for element J.4.3 has been set at $.61.

Issue No. 18, Rulings 4, 5, 6 and 8
Ruling 4 – Service Advocacy center work time in the loop makeup study was changed from 15 minutes to 10 minutes.
Ruling 5 – Cost study change not required.
Ruling 6 – See Issue No. 6.
Ruling 8 – The study has been revised to change the percentage of time LMU does not exist in LFACS from 58.8% to 20%.

Issue No. 19
A 7% fallout rate with 15 minutes of work time is included in BellSouth's studies.

Issue No. 20
The TRA has granted a six month stay of this Issue.

Issue No. 22, Ruling 2
Work activities and materials for the following UNEs associated with Sub-Loop Set-up have been removed from the cost study. Therefore, no cost is presented in the filing for these elements.

A.2.17 - Sub-Loop Per Cross Box Location-CLEC Feeder Facility Set-up
A.2.18 - Sub-Loop Per Cross Box Location - per 25 Pair Panel Set-Up

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A.2.19 - Sub-Loop Per Building Equipment Room - CLEC Feeder Facility Set-Up
A.2.20 - Sub-Loop Per Building Equipment Room - Per 25 Pair Panel Set-up
A.2.21 - Sub-Loop - Per Cross Box Location - CLEC Distribution Facility Set-Up

The above mentioned UNEs were developed to recover costs associated with setting up a connection for CLEC access at the cross-box or at the building equipment room in cases where the CLEC only ordered one piece of the sub-loop (feeder or distribution).

The costs generated by a service order that turn-up the individual sub-loop elements of feeder or distribution, remain the same (with the exception of those made as ordered in TRA Exhibit 1).

Unbundled Network Terminating Wire UNE A.15.1/A.15.199 originally included both set-up cost and provisioning cost. The inputs within the cost study (file TN-ntw.xls) associated with setting-up and the material of the terminals themselves has been zeroed. The changes are noted in red within the file. The result is that the nonrecurring cost of A.15.1 is only attributed to service order generated activity when the CLEC calls to turn-up an individual NTW pair.

BellSouth TELRIC Calculator
Unbundled Network Cost Elements Summary Report
Tennessee
Compliance Summary

5/23/02

	Cost Element	Recurring	Plus Testing	Non Recurring	Non-Recurring First	Additional	Initial	Subsequent	Testing spread over service life: Service Life	Cost	Monthly Cost
A.0	UNBUNDLED LOCAL LOOP										
A.1	2-WIRE ANALOG VOICE GRADE LOOP			$25.33							
A.1.8	Engineering Information										
A.2	SUB-LOOP	SEE NOTE 1	$0.53		$106.85	$51.20					
A.2.11	Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop				$8.75	$8.75					
A.2.13	Network Interface Device Cross Connect				$78.32	$22.67					
A.2.14	2-Wire Intrabuilding Network Cable (INC)				$84.02	$28.36					
A.2.15	4-Wire Intrabuilding Network Cable (INC)										
A.2.17	Sub-Loop - Per Cross Box Location - CLEC Feeder Facility Set-Up										
A.2.18	Sub-Loop - Per Cross Box Location - Per 25 Pair Panel Set-Up										
A.2.19	Sub-Loop - Per Building Equipment Room - CLEC Feeder Facility Set-Up										
A.2.20	Sub-Loop - Per Building Equipment Room - Per 25 Pair Panel Set-Up										
A.2.21	Sub-Loop - Per Cross Box Location - CLEC Distribution Facility Set-Up	SEE NOTE 1	$1.22		$111.52	$54.20					
A.2.24	Sub-Loop - Per 4-Wire Analog Voice Grade	SEE NOTE 1	$1.36		$119.32	$62.00					
A.2.25	Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only		$1.22		$92.49	$35.17					
A.2.29		SEE NOTE 1	$0.99		$90.76	$33.43					
A.2.30	Sub-Loop - Per 2-Wire Copper Loop / Feeder Only	SEE NOTE 1	$1.26		$97.63	$40.30					
A.2.32	Sub-Loop - Per 4-Wire Copper Loop / Feeder Only	SEE NOTE 1	$0.48		$81.40	$25.75					
A.2.40	Sub-Loop - Per 2-Wire Copper Loop / Distribution Only	SEE NOTE 1	$0.72		$81.74	$26.08					
A.2.42	Sub-Loop - Per 4-Wire Copper Loop / Distribution Only				$63.46	$31.06					
A.2.44	Network Interface Device (NID) - 2 line				$63.46	$31.06					
A.2.45	Network Interface Device (NID) - 6 line				$22.44	$22.44			52	$22.44	$0.53
A.2.1198	Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop - Testing				$74.08	$11.55					
A.2.1199	Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop - Disconnect				$70.82	$9.55					
A.2.1499	2-Wire Intrabuilding Network Cable (INC) - Disconnect				$74.08	$11.55					
A.2.1599	4-Wire Intrabuilding Network Cable (INC) - Disconnect				$51.57	$63.86			52	$51.57	$1.22
A.2.2498	Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only - Testing				$90.55	$23.95					
A.2.2499	Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only - Disconnect				$51.69	$49.90			46	$51.69	$1.36
A.2.2598	Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only - Testing				$79.51	$14.25					
A.2.2599	Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only - Disconnect				$51.18	$49.39			52	$51.18	$1.22
A.2.2998	Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only - Testing				$81.14	$14.54					
A.2.2999	Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only - Disconnect				$37.92	$36.13			46	$37.92	$0.99
A.2.3098	Sub-Loop - Per 2-Wire Copper Loop / Feeder Only - Testing				$79.51	$14.25					
A.2.3099	Sub-Loop - Per 2-Wire Copper Loop / Feeder Only - Disconnect				$53.19	$51.40			52	$53.19	$1.26
A.2.3298	Sub-Loop - Per 4-Wire Copper Loop / Feeder Only - Testing				$82.95	$16.35					
A.2.3299	Sub-Loop - Per 4-Wire Copper Loop / Feeder Only - Disconnect				$20.31	$20.31			52	$20.31	$0.48
A.2.4098	Sub-Loop - Per 2-Wire Copper Loop / Distribution Only - Testing				$70.82	$9.55					
A.2.4099	Sub-Loop - Per 2-Wire Copper Loop / Distribution Only - Disconnect				$30.47	$30.47			52	$30.47	$0.72
A.2.4298	Sub-Loop - Per 4-Wire Copper Loop / Distribution Only - Testing				$74.08	$11.55					
A.2.4299	Sub-Loop - Per 4-Wire Copper Loop / Distribution Only - Disconnect				$0.6391	$0.6391					
A.2.4499	Network Interface Device (NID) - 2 line - Disconnect				$0.6522	$0.6522					
A.2.4599	Network Interface Device (NID) - 6 line - Disconnect										
A.5	2-WIRE ISDN DIGITAL GRADE LOOP		$1.89		$188.15	$130.30					
A.5.6	Universal Digital Channel SEE NOTE 1				$72.00	$70.21			46	$72.00	$1.89
A.5.698	Universal Digital Channel - Testing				$84.68	$17.75					
A.5.699	Universal Digital Channel - Disconnect										
A.6	2-WIRE ASYMMETRICAL DIGITAL SUBSCRIBER LINE (ADSL) COMPATIBLE LOOP	SEE NOTE 1	$1.39		$156.95	$64.54					
A.6.5	2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/ LMU)	SEE NOTE 1	$1.39		$89.40	$35.91					
A.6.6	2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/o LMU)				$52.88	$51.08			46	$52.88	$1.39
A.6.598	2-Wire ADSL Compatible Loop (Nonrecurring w/ LMU) - Testing				$89.64	$16.93					
A.6.599	2-Wire ADSL Compatible Loop (Nonrecurring w/ LMU)- Disconnect				$52.88	$51.08			46	$52.88	$1.39
A.6.698	2-Wire ADSL Compatible Loop (Nonrecurring w/o LMU) - Testing				$72.02	$11.48					
A.6.699	2-Wire ADSL Compatible Loop (Nonrecurring w/o LMU)- Disconnect										
A.7	2-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP										

BellSouth TELRIC Calculator
Unbundled Network Cost Elements Summary Report
Tennessee
Compliance Summary

5/23/02

	Cost Element		Recurring	Plus Testing	Non Recurring	Non-Recurring First	Non-Recurring Additional	Initial	Subsequent	Testing spread over service life: Service Life	Cost	Monthly Cost
A.7.5	2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/ LMU)	SEE NOTE 1		$1.39		$158.94	$65.20					
A.7.6	2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)	SEE NOTE 1		$1.39		$89.40	$35.91					
A.7.598	2-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Testing					$52.88	$51.08			46	$52.88	$1.39
A.7.599	2-Wire HDSL Compatible Loop (Nonrecurring w/ LMU)- Disconnect					$89.64	$16.93					
A.7.698	2-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Testing					$52.88	$51.08			46	$52.88	$1.39
A.7.699	2-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Disconnect					$72.02	$11.48					
A.8	4-WIRE HIGH BIT RATE DIGITAL SUBSCRIBER LINE (HDSL) COMPATIBLE LOOP											
A.8.5	4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/ LMU)	SEE NOTE 1		$1.84		$169.62	$75.89					
A.8.6	4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)	SEE NOTE 1		$1.84		$100.09	$46.60					
A.8.598	4-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Testing					$77.52	$75.73			52	$77.52	$1.84
A.8.599	4-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Disconnect					$93.73	$19.53					
A.8.698	4-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Testing					$77.52	$75.73			52	$77.52	$1.84
A.8.699	4-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Disconnect					$75.75	$13.97					
A.13	2-WIRE COPPER LOOP											
A.13.12	2-Wire Copper Loop - Non Designed		$11.31	$11.69		$48.16	$16.32					
A.13.1298	2-Wire Copper Loop - Non Designed - Test					$14.42	$10.96			46	$14.42	$0.38
A.13.1299	2-Wire Copper Loop - Non Designed - Disconnect					$31.82	$3.93					
A.15	UNBUNDLED NETWORK TERMINATING WIRE (NTW)											
A.15.1	Unbundled Network Terminating Wire (NTW) per Pair				$1.35							
A.15.199	Unbundled Network Terminating Wire (NTW) per Pair - Disconnect				$0.5814							
A.17	LOOP CONDITIONING											
A.17.1	Unbundled Loop Modification - Load Coil / Equipment Removal - short				$3.05							
A.17.2	Unbundled Loop Modification - Load Coil / Equipment Removal - long				$289.48							
A.17.3	Unbundled Loop Modification - Bridged Tap Removal				$26.58							
A.17.5	Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Load Coil/Equipment Removal First/Add'l					$313.03	$7.82					
A.17.6	Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Bridged Tap Removal First/Add'l					$359.40	$4.27					
A.19	LOOP TESTING											
A.19.1	Loop Testing - Basic per 1/2 hour					$57.67	$37.44					
A.19.2	Loop Testing - Overtime per 1/2 hour					$75.21	$48.95					
A.19.3	Loop Testing - Premium per 1/2 hour					$92.76	$60.48					
J.0	OTHER											
J.3	LOOP MAKE-UP											
J.3.3	Manual Loop Make-up w/o Facility Reservation Number				$65.95							
J.3.4	Manual Loop Make-up w/ Facility Reservation Number				$68.67							
J.4	LINE SHARING SPLITTER IN THE CENTRAL OFFICE											
J.4.1	Line Sharing Splitter -- per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office with Bantam Test Jack		$193.51		$371.63							
J.4.2	Line Sharing Splitter -- per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack		$48.38		$371.63							
J.4.3	Line Sharing Splitter - per Line Activation in the Central Office	SEE NOTE 1		$0.25		$39.39	$15.70					
J.4.4	Line Sharing Splitter - per Subsequent Activity per Line Arrangement	SEE NOTE 1		$0.27		$34.56	$12.62					
J.4.6	Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per LSOD)				$108.66							
J.4.7	Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per occurrence of each group of 24 lines (48 pairs))				$54.40							
J.4.8	Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per order for J.4.7)								$15.63			
J.4.32	Line Sharing Splitter -- per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack		$3.96		$248.91							
J.4.33	Line Sharing Splitter -- per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office without Bantam Test Jack		$134.57		$380.15							
J.4.34	Line Sharing Splitter -- per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack		$2.73		$257.43							
J.4.35	Line Sharing Splitter -- per BST Splitter System 24 Line Capacity in the Central Office without Bantam Test Jack		$33.64		$380.15							
J.4.199	Line Sharing Splitter -- per BST Splitter System 96-Line Cap (shelf-at-a-time) in the CO with Bantam Test Jack - Disconnect				$349.37							
J.4.299	Line Sharing Splitter -- per BST Splitter System 24-Line Cap in the CO with Bantam Test Jack - Disconnect				$349.37							
J.4.398	Line Sharing Splitter - per Line Activation in the Central Office - Testing					$9.57	$5.69			46	$9.57	$0.25
J.4.399	Line Sharing Splitter - per Line Activation in the Central Office - Disconnect					$35.06	$10.79					
J.4.498	Line Sharing Splitter - per Subsequent Activity per Line Arrangement - Testing					$10.40	$4.22			46	$10.40	$0.27

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BellSouth TELRIC Calculator
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Tennessee
Compliance Summary

5/23/02

	Cost Element	Recurring	Plus Testing	Non Recurring	First	Non-Recurring Additional	Non-Recurring Initial	Non-Recurring Subsequent	Testing spread over service life: Service Life	Cost	Monthly Cost
J.4.499	Line Sharing Splitter - per Subsequent Activity per Line Arrangement - Disconnect				$16.43	$1.64					
J.4.699	Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per LSOD) - Disconnect			$82.12							
J.4.799	Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per occurrence of each group of 24 lines (48 pairs)) - Disconnect			$10.59							
J.4.899	Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per order for J.4.7) - Disconnect							$18.26			
J.4.3299	Line Sharing Splitter – per BST Splitter Sys Port-at-a-time in the CO with Bantam Test Jack - Disconnect			$170.18							
J.4.3399	Line Sharing Splitter – per BST Splitter Sys 96-Line Capacity (shelf-at-a-time) in the CO without Bantam Test Jack - Disconnect			$349.37							
J.4.3499	Line Sharing Splitter – per BST Splitter Sys Port-at-a-time in the CO without Bantam Test Jack - Disconnect			$170.18							
J.4.3599	Line Sharing Splitter – per BST Splitter Sys 24-Line Capacity in the CO without Bantam Test Jack - Disconnect			$349.37							

Note 1: Recurring cost for this element is not included in this filing. Add monthly testing cost to existing recurring rate.
Note 2: Monthly testing cost should be added to appropriate monthly line sharing splitter cost.

000003

Nonrecurring Cost Summary

Tennessee
A.1.8 - Engineering Information

4/29/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$25.2535	$0.0000		$25.2535
Total Cost	$25.2535	$0.0000		$25.2535
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$25.3296
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$25.3296**

000004

Nonrecurring Cost Development

Tennessee
A.1.8 - Engineering Information

4/29/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0267	0.0000	$34.31	$0.9149	$0.0000	1.0000	$0.0000	$0.9149
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0833	0.0000	$32.62	$2.7183	$0.0000	1.0000	$0.0000	$2.7183
ENGINEERING	JG57	Job Grade 57	0.1667	0.0000	$40.54	$6.7563	$0.0000	1.0000	$0.0000	$6.7563
ENGINEERING	JG57	Job Grade 57	0.3667	0.0000	$40.54	$14.8639	$0.0000	1.0000	$0.0000	$14.8639
									Total	25.25353333

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0267	0.0000	$34.31	$0.9149	$0.0000	1.0000	$0.0000	$0.9149
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0833	0.0000	$32.62	$2.7183	$0.0000	1.0000	$0.0000	$2.7183
ENGINEERING	JG57	Job Grade 57	0.1667	0.0000	$40.54	$6.7563	$0.0000	1.0000	$0.0000	$6.7563
ENGINEERING	JG57	Job Grade 57	0.3667	0.0000	$40.54	$14.8639	$0.0000	1.0000	$0.0000	$14.8639
									Total	25.2535

000005

Nonrecurring Cost Summary

Tennessee
A.2.11 - Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$106.5323	$0.0000	$106.5323	$51.0438	$0.0000	$51.0438
Total Cost	$106.5323	$0.0000	$106.5323	$51.0438	$0.0000	$51.0438
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$106.8533			$51.1976
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$106.8533**			**$51.1976**

000006

Nonrecurring Cost Development

Tennessee
A.2.11 - Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.2597	0.9264	0.0000	0.0000	$45.41	$57.2045	$42.0678	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$57.2045	$42.0678
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	106.5323	51.0438

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$57.2045	$42.0678
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.2597	0.9264	0.0000	0.0000	$45.41	$57.2045	$42.0678	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000		
														Total	106.5323	51.0438

000007

Nonrecurring Cost Summary

Tennessee
A.2.13 - Network Interface Device Cross Connect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$8.7230	$0.0000	$8.7230	$8.7230	$0.0000	$8.7230
Total Cost	$8.7230	$0.0000	$8.7230	$8.7230	$0.0000	$8.7230
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$8.7493			$8.7493
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$8.7493**			**$8.7493**

000008

Nonrecurring Cost Development

Tennessee
A.2.13 - Network Interface Device Cross Connect

1/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
CONNECT & TEST	410X	Install & Mtce - Pots	0.2167	0.2167	0.0000	0.0000	$40.26	$8.7230	$8.7230	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$8.7230	$8.7230
														Total	8.7230	8.7230

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	410X	Install & Mtce - Pots	0.2167	0.2167	0.0000	0.0000	$40.26	$8.7230	$8.7230	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$8.7230	$8.7230
														Total	8.7230	8.7230

000009

Nonrecurring Cost Summary

Tennessee
A.2.14 - 2-Wire Intrabuilding Network Cable (INC)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$78.0875	$0.0000	$78.0875	$22.5990	$0.0000	$22.5990
Total Cost	$78.0875	$0.0000	$78.0875	$22.5990	$0.0000	$22.5990
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$78.3228			$22.6671
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$78.3228**			**$22.6671**

000010

Nonrecurring Cost Development

4/29/02

Tennessee
A.2.14 - 2-Wire Intrabuilding Network Cable (INC)

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	Direct Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	Direct Cost First	Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6333	0.3000	0.0000	0.0000	$45.41	$28.7597	$13.6230	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$28.7597	$13.6230
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	78.0875	22.5990

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6333	0.3000	0.0000	0.0000	$45.41	$28.7597	$13.6230	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$28.7597	$13.6230
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	78.0875	22.5990

000011

Nonrecurring Cost Summary

Tennessee
A.2.15 - 4-Wire Intrabuilding Network Cable (INC)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$83.7638	$0.0000	$83.7638	$28.2752	$0.0000	$28.2752
Total Cost	$83.7638	$0.0000	$83.7638	$28.2752	$0.0000	$28.2752
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$84.0161			$28.3604
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$84.0161**			**$28.3604**

000012

Nonrecurring Cost Development

Tennessee
A.2.15 - 4-Wire Intrabuilding Network Cable (INC)

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	Installation Worktimes Additional	B Disconnect Worktimes First	Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	Install Cost Additional	E=BxC Disconnect Cost First	Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	H=D+G Direct Cost First	Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7583	0.4250	0.0000	0.0000	$45.41	$34.4359	$19.2993	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$34.4359	$19.2993
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	83.7638	28.2752

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7583	0.4250	0.0000	0.0000	$45.41	$34.4359	$19.2993	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$34.4359	$19.2993
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	83.7638	28.2752

000013

Nonrecurring Cost Summary

Tennessee
A.2.24 - Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$111.1873	$0.0000	$111.1873	$54.0366	$0.0000	$54.0366
Total Cost	$111.1873	$0.0000	$111.1873	$54.0366	$0.0000	$54.0366
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$111.5223			$54.1995
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$111.5223**			**$54.1995**

000014

Nonrecurring Cost Development

Tennessee
A.2.24 - Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	JG57	Job Grade 57	0.0004	0.0004	0.0000	0.0000	$40.54	$0.0170	$0.0170	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.0170	$0.0170
ENGINEERING	WS16	Wage Scale 16	0.0046	0.0046	0.0000	0.0000	$25.85	$0.1194	$0.1194	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.1194	$0.1194
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.8857	0.4295	0.0000	0.0000	$38.31	$33.9299	$16.4541	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$33.9299	$16.4541
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8679	0.5346	0.0000	0.0000	$45.41	$39.4129	$24.2762	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.4129	$24.2762
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000				$15.1367	$0.0000
														Total	111.1873	54.0366

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	JG57	Job Grade 57	0.0004	0.0004	0.0000	0.0000	$40.54	$0.0170	$0.0170	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.0170	$0.0170
ENGINEERING	WS16	Wage Scale 16	0.0046	0.0046	0.0000	0.0000	$25.85	$0.1194	$0.1194	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.1194	$0.1194
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.8857	0.4295	0.0000	0.0000	$38.31	$33.9299	$16.4541	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$33.9299	$16.4541
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8679	0.5346	0.0000	0.0000	$45.41	$39.4129	$24.2762	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.4129	$24.2762
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000				$15.1367	$0.0000
														Total	111.1873	54.0366

000015

Nonrecurring Cost Summary

Tennessee
A.2.25 - Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$118.9634	$0.0000	$118.9634	$61.8128	$0.0000	$61.8128
Total Cost	$118.9634	$0.0000	$118.9634	$61.8128	$0.0000	$61.8128
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$119.3219			$61.9991
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$119.3219**			**$61.9991**

000016

Nonrecurring Cost Development

Tennessee
A.2.25 - Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	JG57	Job Grade 57	0.0004	0.0004	0.0000	0.0000	$40.54	$0.0170	$0.0170	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.0170	$0.0170
ENGINEERING	WS16	Wage Scale 16	0.0046	0.0046	0.0000	0.0000	$25.85	$0.1194	$0.1194	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.1194	$0.1194
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.5025	0.5025	0.0000	0.0000	$40.54	$20.3703	$20.3703	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$20.3703	$20.3703
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.1675	0.1675	0.0000	0.0000	$32.62	$5.4639	$5.4639	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4639	$5.4639
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6057	0.1495	0.0000	0.0000	$38.31	$23.2031	$5.7273	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$23.2031	$5.7273
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7914	0.4581	0.0000	0.0000	$45.41	$35.9375	$20.8008	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$35.9375	$20.8008
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	118.9634	61.8128

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	JG57	Job Grade 57	0.0004	0.0004	0.0000	0.0000	$40.54	$0.0170	$0.0170	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.0170	$0.0170
ENGINEERING	WS16	Wage Scale 16	0.0046	0.0046	0.0000	0.0000	$25.85	$0.1194	$0.1194	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.1194	$0.1194
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.5025	0.5025	0.0000	0.0000	$40.54	$20.3703	$20.3703	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$20.3703	$20.3703
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.1675	0.1675	0.0000	0.0000	$32.62	$5.4639	$5.4639	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4639	$5.4639
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6057	0.1495	0.0000	0.0000	$38.31	$23.2031	$5.7273	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$23.2031	$5.7273
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7914	0.4581	0.0000	0.0000	$45.41	$35.9375	$20.8008	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$35.9375	$20.8008
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	118.9634	61.8128

000017

4/29/02

Nonrecurring Cost Summary

Tennessee
A.2.29 - Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$92.2170	$0.0000	$92.2170	$35.0664	$0.0000	$35.0664
Total Cost	$92.2170	$0.0000	$92.2170	$35.0664	$0.0000	$35.0664
Gross Receipts Tax Factor			x 1.0030			x 1.0030
Cost (including Gross Receipts Tax)			$92.4949			$35.1721
Common Cost Factor			x 1.0000			x 1.0000
Nonrecurring Economic Cost			**$92.4949**			**$35.1721**

000018

Nonrecurring Cost Development

Tennessee

A.2.29 - Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	JG57	Job Grade 57	0.0004	0.0004	0.0000	0.0000	$40.54	$0.0170	$0.0170	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.0170	$0.0170
ENGINEERING	WS16	Wage Scale 16	0.0046	0.0046	0.0000	0.0000	$25.85	$0.1194	$0.1194	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.1194	$0.1194
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6057	0.1495	0.0000	0.0000	$38.31	$23.2031	$5.7273	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$23.2031	$5.7273
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6864	0.3531	0.0000	0.0000	$45.41	$31.1694	$16.0328	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$31.1694	$16.0328
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	92.2170	35.0664

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	JG57	Job Grade 57	0.0004	0.0004	0.0000	0.0000	$40.54	$0.0170	$0.0170	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.0170	$0.0170
ENGINEERING	WS16	Wage Scale 16	0.0046	0.0046	0.0000	0.0000	$25.85	$0.1194	$0.1194	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.1194	$0.1194
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6057	0.1495	0.0000	0.0000	$38.31	$23.2031	$5.7273	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$23.2031	$5.7273
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6864	0.3531	0.0000	0.0000	$45.41	$31.1694	$16.0328	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$31.1694	$16.0328
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	92.2170	35.0664

000019

Nonrecurring Cost Summary

Tennessee
A.2.30 - Sub-Loop - Per 2-Wire Copper Loop / Feeder Only

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$90.4846	$0.0000	$90.4846	$33.3340	$0.0000	$33.3340
Total Cost	$90.4846	$0.0000	$90.4846	$33.3340	$0.0000	$33.3340
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$90.7572			$33.4344
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$90.7572**			**$33.4344**

000020

Nonrecurring Cost Development

Tennessee
A.2.30 - Sub-Loop - Per 2-Wire Copper Loop / Feeder Only

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5657	0.1095	0.0000	0.0000	$38.31	$21.6707	$4.1949	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$21.6707	$4.1949
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6850	0.3517	0.0000	0.0000	$45.41	$31.1059	$15.9692	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$31.1059	$15.9692
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	90.4846	33.3340

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5657	0.1095	0.0000	0.0000	$38.31	$21.6707	$4.1949	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$21.6707	$4.1949
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6850	0.3517	0.0000	0.0000	$45.41	$31.1059	$15.9692	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$31.1059	$15.9692
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	90.4846	33.3340

000021

Nonrecurring Cost Summary

Tennessee
A.2.32 - Sub-Loop - Per 4-Wire Copper Loop / Feeder Only

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$97.3339	$0.0000	$97.3339	$40.1833	$0.0000	$40.1833
Total Cost	$97.3339	$0.0000	$97.3339	$40.1833	$0.0000	$40.1833
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$97.6272			$40.3044
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$97.6272**			**$40.3044**

000022

Nonrecurring Cost Development

Tennessee
A.2.32 - Sub-Loop - Per 4-Wire Copper Loop / Feeder Only

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5657	0.1095	0.0000	0.0000	$38.31	$21.6707	$4.1949	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$21.6707	$4.1949
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8358	0.5025	0.0000	0.0000	$45.41	$37.9552	$22.8185	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$37.9552	$22.8185
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	97.3339	40.1833

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5657	0.1095	0.0000	0.0000	$38.31	$21.6707	$4.1949	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$21.6707	$4.1949
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8358	0.5025	0.0000	0.0000	$45.41	$37.9552	$22.8185	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$37.9552	$22.8185
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	97.3339	40.1833

000023

Nonrecurring Cost Summary

Tennessee
A.2.40 - Sub-Loop - Per 2-Wire Copper Loop / Distribution Only

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$81.1572	$0.0000	$81.1572	$25.6687	$0.0000	$25.6687
Total Cost	$81.1572	$0.0000	$81.1572	$25.6687	$0.0000	$25.6687
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$81.4018			$25.7460
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$81.4018**			**$25.7460**

000024

Nonrecurring Cost Development

Tennessee
A.2.40 - Sub-Loop - Per 2-Wire Copper Loop / Distribution Only

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A: Installation Worktimes First	A: Installation Worktimes Additional	B: Disconnect Worktimes First	B: Disconnect Worktimes Additional	C: Direct Labor Rate	D=AxC: Install Cost First	D=AxC: Install Cost Additional	E=BxC: Disconnect Cost First	E=BxC: Disconnect Cost Additional	F: Disconnect Discount Factor	G=ExF: Discounted Disconnect Cost First	G=ExF: Discounted Disconnect Cost Additional	H=D+G: Direct Cost First	H=D+G: Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7009	0.3676	0.0000	0.0000	$45.41	$31.8294	$16.6927	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$31.8294	$16.6927
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	81.1572	25.6687

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7009	0.3676	0.0000	0.0000	$45.41	$31.8294	$16.6927	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$31.8294	$16.6927
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	81.1572	25.6687

000025

Nonrecurring Cost Summary

Tennessee
A.2.42 - Sub-Loop - Per 4-Wire Copper Loop / Distribution Only

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$81.4933	$0.0000	$81.4933	$26.0047	$0.0000	$26.0047
Total Cost	$81.4933	$0.0000	$81.4933	$26.0047	$0.0000	$26.0047
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$81.7388			$26.0831
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$81.7388**			**$26.0831**

000026

Nonrecurring Cost Development

Tennessee
A.2.42 - Sub-Loop - Per 4-Wire Copper Loop / Distribution Only

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5456	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7083	0.3750	0.0000	0.0000	$45.41	$32.1654	$17.0288	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$32.1654	$17.0288
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	81.4933	26.0047

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.1333	0.1333	0.0000	0.0000	$34.31	$4.5747	$4.5747	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$4.5747	$4.5747
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.8155
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.5157	0.0000	0.0000	0.0000	$38.31	$19.7552	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$19.7552	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7083	0.3750	0.0000	0.0000	$45.41	$32.1654	$17.0288	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$32.1654	$17.0288
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	81.4933	26.0047

000027

Nonrecurring Cost Summary

Tennessee
A.2.44 - Network Interface Device (NID) - 2 line

4/29/02

Nonrecurring Cost

	First				Additional			
	Direct Cost	Shared Cost		TELRIC	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$63.2692	$0.0000		$63.2692	$30.9692	$0.0000		$30.9692
Total Cost	$63.2692	$0.0000		$63.2692	$30.9692	$0.0000		$30.9692
Gross Receipts Tax Factor			X	1.0030			X	1.0030
Cost (including Gross Receipts Tax)				$63.4598				$31.0625
Common Cost Factor			X	1.0000			X	1.0000
Nonrecurring Economic Cost				**$63.4598**				**$31.0625**

000028

Nonrecurring Cost Development

Tennessee
A.2.44 - Network Interface Device (NID) - 2 line

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0067	0.0067	0.0000	0.0000	$34.31	$0.2287	$0.2287	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.2287	$0.2287
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	1.0833	0.7500	0.0000	0.0000	$40.26	$43.6150	$30.1950	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$43.6150	$30.1950
TRAVEL	410X	Install & Mtce - Pots	0.3333	0.0000	0.0000	0.0000	$40.26	$13.4200	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$13.4200	$0.0000
														Total	63.2692	30.9692

			Installation Worktimes		Disconnect Worktimes		TELRIC-Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0067	0.0067	0.0000	0.0000	$34.31	$0.2287	$0.2287	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.2287	$0.2287
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	1.0833	0.7500	0.0000	0.0000	$40.26	$43.6150	$30.1950	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$43.6150	$30.1950
TRAVEL	410X	Install & Mtce - Pots	0.3333	0.0000	0.0000	0.0000	$40.26	$13.4200	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$13.4200	$0.0000
														Total	63.2692	30.9692

000029

Nonrecurring Cost Summary

Tennessee
A.2.45 - Network Interface Device (NID) - 6 line

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$63.2692	$0.0000	$63.2692	$30.9692	$0.0000	$30.9692
Total Cost	$63.2692	$0.0000	$63.2692	$30.9692	$0.0000	$30.9692
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$63.4598			$31.0625
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$63.4598**			**$31.0625**

000030

Nonrecurring Cost Development

Tennessee
A.2.45 - Network Interface Device (NID) - 6 line

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0067	0.0067	0.0000	0.0000	$34.31	$0.2287	$0.2287	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.2287	$0.2287
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	1.0833	0.7500	0.0000	0.0000	$40.26	$43.6150	$30.1950	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$43.6150	$30.1950
TRAVEL	410X	Install & Mtce - Pots	0.3333	0.0000	0.0000	0.0000	$40.26	$13.4200	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$13.4200	$0.0000
														Total	63.2692	30.9692

			Installation Worktimes		Disconnect Worktimes		TELRIC - Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0067	0.0067	0.0000	0.0000	$34.31	$0.2287	$0.2287	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.2287	$0.2287
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	1.0833	0.7500	0.0000	0.0000	$40.26	$43.6150	$30.1950	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$43.6150	$30.1950
TRAVEL	410X	Install & Mtce - Pots	0.3333	0.0000	0.0000	0.0000	$40.26	$13.4200	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$13.4200	$0.0000
														Total	63.2692	30.9692

000031

Nonrecurring Cost Summary

Tennessee
A.2.1198 - Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$22.3690	$0.0000	$22.3690	$22.3690	$0.0000	$22.3690
Total Cost	$22.3690	$0.0000	$22.3690	$22.3690	$0.0000	$22.3690
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$22.4364			$22.4364
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$22.4364**			**$22.4364**

000032

Nonrecurring Cost Development

Tennessee
A.2.1198 - Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.4926	0.4926	0.0000	0.0000	$45.41	$22.3690	$22.3690	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$22.3690	$22.3690
														Total	22.3690	22.3690

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.4926	0.4926	0.0000	0.0000	$45.41	$22.3690	$22.3690	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$22.3690	$22.3690
														Total	22.3690	22.3690

000033

Nonrecurring Cost Summary

Tennessee
A.2.1199 - Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$73.8540	$0.0000	$73.8540	$11.5162	$0.0000	$11.5162
Total Cost	$73.8540	$0.0000	$73.8540	$11.5162	$0.0000	$11.5162
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$74.0765			$11.5509
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$74.0765**			**$11.5509**

000034

Nonrecurring Cost Development

Tennessee
A.2.1199 - Sub-Loop Distribution Per 4-Wire Analog Voice Grade Loop - Disconnect

1/29/02

Function	JFC/ Payband	JFC/Payband Description	A: Installation Worktimes First	A: Installation Worktimes Additional	B: Disconnect Worktimes First	B: Disconnect Worktimes Additional	C: Direct Labor Rate	D=AxC: Install Cost First	D=AxC: Install Cost Additional	E=BxC: Disconnect Cost First	E=BxC: Disconnect Cost Additional	F: Disconnect Discount Factor	G=ExF: Discounted Disconnect Cost First	G=ExF: Discounted Disconnect Cost Additional	H=D+G: Direct Cost First	H=D+G: Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1920	$19.7430	$0.0000	$19.7430	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	73.8540	11.5162

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1920	$19.7430	$0.0000	$19.7430	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	73.8540	11.5162

000035

Nonrecurring Cost Summary

Tennessee
A.2.1499 - 2-Wire Intrabuilding Network Cable (INC) - Disconnect

4/29/02

Nonrecurring Cost

	First				Additional			
	Direct Cost	Shared Cost		TELRIC	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$70.6041	$0.0000		$70.6041	$9.5171	$0.0000		$9.5171
Total Cost	$70.6041	$0.0000		$70.6041	$9.5171	$0.0000		$9.5171
Gross Receipts Tax Factor			X	1.0030			X	1.0030
Cost (including Gross Receipts Tax)				$70.8168				$9.5457
Common Cost Factor			X	1.0000			X	1.0000
Nonrecurring Economic Cost				**$70.8168**				**$9.5457**

000036

Nonrecurring Cost Development

Tennessee
A.2.1499 - 2-Wire Intrabuilding Network Cable (INC) - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1681	$19.3469	$0.0000	$19.3469	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	70.6041	9.5171

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1681	$19.3469	$0.0000	$19.3469	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	70.6041	9.5171

000037

Nonrecurring Cost Summary

Tennessee
A.2.1599 - 4-Wire Intrabuilding Network Cable (INC) - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$73.8540	$0.0000	$73.8540	$11.5162	$0.0000	$11.5162
Total Cost	$73.8540	$0.0000	$73.8540	$11.5162	$0.0000	$11.5162
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$74.0765			$11.5509
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$74.0765**			**$11.5509**

000038

4/29/02

Nonrecurring Cost Development

Tennessee

A.2.1599 - 4-Wire Intrabuilding Network Cable (INC) - Disconnect

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1920	$19.7430	$0.0000	$19.7430	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	73.8540	11.5162

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1920	$19.7430	$0.0000	$19.7430	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	73.8540	11.5162

000039

Nonrecurring Cost Summary

Tennessee
A.2.2498 - Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$51.4104	$0.0000	$51.4104	$63.6711	$0.0000	$63.6711
Total Cost	$51.4104	$0.0000	$51.4104	$63.6711	$0.0000	$63.6711
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$51.5653			$63.8629
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$51.5653**			**$63.8629**

000040

Nonrecurring Cost Development

Tennessee
A.2.2498 - Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.2614	0.5314	0.0000	0.0000	$45.41	$11.8702	$24.1309	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$11.8702	$24.1309
														Total	51.4104	63.6711

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.2614	0.5314	0.0000	0.0000	$45.41	$11.8702	$24.1309	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$11.8702	$24.1309
														Total	51.4104	63.6711

000041

Nonrecurring Cost Summary

Tennessee
A.2.2499 - Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$90.2785	$0.0000	$90.2785	$23.8813	$0.0000	$23.8813
Total Cost	$90.2785	$0.0000	$90.2785	$23.8813	$0.0000	$23.8813
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$90.5505			$23.9532
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$90.5505**			**$23.9532**

000042

Nonrecurring Cost Development

Tennessee
A.2.2499 - Sub-Loop - Per 4-Wire Analog Voice Grade Loop / Feeder Only - Disconnect

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A: Installation Worktimes First	A: Installation Worktimes Additional	B: Disconnect Worktimes First	B: Disconnect Worktimes Additional	C: Direct Labor Rate	D=AxC: Install Cost First	D=AxC: Install Cost Additional	E=BxC: Disconnect Cost First	E=BxC: Disconnect Cost Additional	F: Disconnect Discount Factor	G=ExF: Discounted Disconnect Cost First	G=ExF: Discounted Disconnect Cost Additional	H=D+G: Direct Cost First	H=D+G: Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1920	$4.7920	$2.2363	$4.7920	$2.2363
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.5733	0.2400	$45.41	$0.0000	$0.0000	$26.0351	$10.8984	1.1920	$31.0342	$12.9911	$31.0342	$12.9911
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	90.2785	23.8813

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1920	$4.7920	$2.2363	$4.7920	$2.2363
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.5733	0.2400	$45.41	$0.0000	$0.0000	$26.0351	$10.8984	1.1920	$31.0342	$12.9911	$31.0342	$12.9911
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	90.2785	23.8813

000043

Nonrecurring Cost Summary

Tennessee
A.2.2598 - Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$51.5357	$0.0000	$51.5357	$49.7490	$0.0000	$49.7490
Total Cost	$51.5357	$0.0000	$51.5357	$49.7490	$0.0000	$49.7490
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$51.6910			$49.8989
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$51.6910**			**$49.8989**

000044

Nonrecurring Cost Development

Tennessee

A.2.2598 - Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.2443	0.2443	0.0000	0.0000	$45.41	$11.0921	$11.0921	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$11.0921	$11.0921
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.3350	0.2925	0.0000	0.0000	$42.04	$14.0834	$12.2967	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0834	$12.2967
														Total	51.5357	49.7490

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.2443	0.2443	0.0000	0.0000	$45.41	$11.0921	$11.0921	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$11.0921	$11.0921
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.3350	0.2925	0.0000	0.0000	$42.04	$14.0834	$12.2967	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0834	$12.2967
														Total	51.5357	49.7490

000045

Nonrecurring Cost Summary

Tennessee
A.2.2599 - Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$79.2730	$0.0000	$79.2730	$14.2079	$0.0000	$14.2079
Total Cost	$79.2730	$0.0000	$79.2730	$14.2079	$0.0000	$14.2079
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$79.5118			$14.2507
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$79.5118**			**$14.2507**

000046

Nonrecurring Cost Development

Tennessee

A.2.2599 - Sub-Loop - Per 2-Wire ISDN Digital Grade Loop / Feeder Only - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1681	$4.6959	$2.1914	$4.6959	$2.1914
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	79.2730	14.2079

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1681	$4.6959	$2.1914	$4.6959	$2.1914
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	79.2730	14.2079

000047

Nonrecurring Cost Summary

Tennessee
A.2.2998 - Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$51.0271	$0.0000	$51.0271	$49.2404	$0.0000	$49.2404
Total Cost	$51.0271	$0.0000	$51.0271	$49.2404	$0.0000	$49.2404
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$51.1808			$49.3887
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$51.1808**			**$49.3887**

000048

Nonrecurring Cost Development

Tennessee

A.2.2998 - Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only - Testing

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.1743	0.1743	0.0000	0.0000	$45.41	$7.9134	$7.9134	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$7.9134	$7.9134
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
														Total	51.0271	49.2404

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.1743	0.1743	0.0000	0.0000	$45.41	$7.9134	$7.9134	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$7.9134	$7.9134
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
														Total	51.0271	49.2404

000049

Nonrecurring Cost Summary

Tennessee

A.2.2999 - Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$80.8960	$0.0000	$80.8960	$14.4988	$0.0000	$14.4988
Total Cost	$80.8960	$0.0000	$80.8960	$14.4988	$0.0000	$14.4988
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$81.1398			$14.5425
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$81.1398**			**$14.5425**

000050

Nonrecurring Cost Development

Tennessee

A.2.2999 - Sub-Loop - Per 4-Wire 56 or 64 Kbps Digital Grade Loop / Feeder Only - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
	JFC/	JFC/Payband	Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	Payband	Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1920	$4.7920	$2.2363	$4.7920	$2.2363
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1920	$21.6518	$3.6086	$21.6518	$3.6086
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	80.8960	14.4988

	JFC/	JFC/Payband	Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	Payband	Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1920	$4.7920	$2.2363	$4.7920	$2.2363
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1920	$21.6518	$3.6086	$21.6518	$3.6086
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	80.8960	14.4988

000051

Nonrecurring Cost Summary

Tennessee
A.2.3098 - Sub-Loop - Per 2-Wire Copper Loop / Feeder Only - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$37.8046	$0.0000	$37.8046	$36.0179	$0.0000	$36.0179
Total Cost	$37.8046	$0.0000	$37.8046	$36.0179	$0.0000	$36.0179
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$37.9185			$36.1264
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$37.9185**			**$36.1264**

000052

Nonrecurring Cost Development

Tennessee
A.2.3098 - Sub-Loop - Per 2-Wire Copper Loop / Feeder Only - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	Direct Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	Direct Cost First	Direct Cost Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.1733	0.1733	0.0000	0.0000	$45.41	$7.8711	$7.8711	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$7.8711	$7.8711
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
														Total	37.8046	36.0179

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.1733	0.1733	0.0000	0.0000	$45.41	$7.8711	$7.8711	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$7.8711	$7.8711
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
														Total	37.8046	36.0179

000053

Nonrecurring Cost Summary

Tennessee
A.2.3099 - Sub-Loop - Per 2-Wire Copper Loop / Feeder Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$79.2730	$0.0000	$79.2730	$14.2079	$0.0000	$14.2079
Total Cost	$79.2730	$0.0000	$79.2730	$14.2079	$0.0000	$14.2079
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$79.5118			$14.2507
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$79.5118**			**$14.2507**

000054

Nonrecurring Cost Development

Tennessee
A.2.3099 - Sub-Loop - Per 2-Wire Copper Loop / Feeder Only - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1681	$4.6959	$2.1914	$4.6959	$2.1914
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	79.2730	14.2079

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1681	$4.6959	$2.1914	$4.6959	$2.1914
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	79.2730	14.2079

000055

Nonrecurring Cost Summary

Tennessee
A.2.3298 - Sub-Loop - Per 4-Wire Copper Loop / Feeder Only - Testing

4/29/02

Nonrecurring Cost

	First				Additional			
	Direct Cost	Shared Cost		TELRIC	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$53.0281	$0.0000		$53.0281	$51.2414	$0.0000		$51.2414
Total Cost	$53.0281	$0.0000		$53.0281	$51.2414	$0.0000		$51.2414
Gross Receipts Tax Factor			X	1.0030			X	1.0030
Cost (including Gross Receipts Tax)				$53.1879				$51.3958
Common Cost Factor			X	1.0000			X	1.0000
Nonrecurring Economic Cost				**$53.1879**				**$51.3958**

000056

Nonrecurring Cost Development

Tennessee

A.2.3298 - Sub-Loop - Per 4-Wire Copper Loop / Feeder Only - Testing

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.2183	0.2183	0.0000	0.0000	$45.41	$9.9145	$9.9145	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$9.9145	$9.9145
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
														Total	53.0281	51.2414

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.2183	0.2183	0.0000	0.0000	$45.41	$9.9145	$9.9145	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$9.9145	$9.9145
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
														Total	53.0281	51.2414

000057

Nonrecurring Cost Summary

Tennessee
A.2.3299 - Sub-Loop - Per 4-Wire Copper Loop / Feeder Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$82.7003	$0.0000	$82.7003	$16.3031	$0.0000	$16.3031
Total Cost	$82.7003	$0.0000	$82.7003	$16.3031	$0.0000	$16.3031
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$82.9495			$16.3523
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$82.9495**			**$16.3523**

000058

Nonrecurring Cost Development

Tennessee
A.2.3299 - Sub-Loop - Per 4-Wire Copper Loop / Feeder Only - Disconnect

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1920	$4.7920	$2.2363	$4.7920	$2.2363
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	82.7003	16.3631

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1920	$4.7920	$2.2363	$4.7920	$2.2363
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	82.7003	16.3631

000059

Nonrecurring Cost Summary

Tennessee
A.2.4098 - Sub-Loop - Per 2-Wire Copper Loop / Distribution Only - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$20.2529	$0.0000	$20.2529	$20.2529	$0.0000	$20.2529
Total Cost	$20.2529	$0.0000	$20.2529	$20.2529	$0.0000	$20.2529
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$20.3139			$20.3139
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$20.3139**			**$20.3139**

000060

Nonrecurring Cost Development

Tennessee
A.2.4098 - Sub-Loop - Per 2-Wire Copper Loop / Distribution Only - Testing

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.4460	0.4460	0.0000	0.0000	$45.41	$20.2529	$20.2529	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$20.2529	$20.2529
														Total	20.2529	20.2529

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.4460	0.4460	0.0000	0.0000	$45.41	$20.2529	$20.2529	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$20.2529	$20.2529
														Total	20.2529	20.2529

000061

Nonrecurring Cost Summary

Tennessee
A.2.4099 - Sub-Loop - Per 2-Wire Copper Loop / Distribution Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$70.6041	$0.0000	$70.6041	$9.5171	$0.0000	$9.5171
Total Cost	$70.6041	$0.0000	$70.6041	$9.5171	$0.0000	$9.5171
Gross Receipts Tax Factor		X	1.0030		X	1.0030
Cost (including Gross Receipts Tax)			$70.8168			$9.5457
Common Cost Factor		X	1.0000		X	1.0000
Nonrecurring Economic Cost			**$70.8168**			**$9.5457**

000062

Nonrecurring Cost Development

Tennessee
A.2.4099 - Sub-Loop - Per 2-Wire Copper Loop / Distribution Only - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	Direct Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	Direct Cost First	Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1681	$19.3469	$0.0000	$19.3469	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	70.6041	9.5171

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1681	$5.3437	$5.3437	$5.3437	$5.3437
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1681	$19.3469	$0.0000	$19.3469	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4000	0.0667	$45.41	$0.0000	$0.0000	$18.1640	$3.0273	1.1681	$21.2174	$3.5362	$21.2174	$3.5362
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	70.6041	9.5171

000063

Nonrecurring Cost Summary

Tennessee
A.2.4298 - Sub-Loop - Per 4-Wire Copper Loop / Distribution Only - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$30.3793	$0.0000	$30.3793	$30.3793	$0.0000	$30.3793
Total Cost	$30.3793	$0.0000	$30.3793	$30.3793	$0.0000	$30.3793
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$30.4708			$30.4708
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$30.4708**			**$30.4708**

000064

Nonrecurring Cost Development

Tennessee
A.2.4298 - Sub-Loop - Per 4-Wire Copper Loop / Distribution Only - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6690	0.6690	0.0000	0.0000	$45.41	$30.3793	$30.3793	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$30.3793	$30.3793
														Total	30.3793	30.3793

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6690	0.6690	0.0000	0.0000	$45.41	$30.3793	$30.3793	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$30.3793	$30.3793
														Total	30.3793	30.3793

000065

Nonrecurring Cost Summary

Tennessee
A.2.4299 - Sub-Loop - Per 4-Wire Copper Loop / Distribution Only - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$73.8540	$0.0000	$73.8540	$11.5162	$0.0000	$11.5162
Total Cost	$73.8540	$0.0000	$73.8540	$11.5162	$0.0000	$11.5162
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$74.0765			$11.5509
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$74.0765**			**$11.5509**

000066

Nonrecurring Cost Development

Tennessee
A.2.4298 - Sub-Loop - Per 4-Wire Copper Loop / Distribution Only - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1920	$19.7430	$0.0000	$19.7430	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	73.8540	11.5162

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.1333	0.1333	$34.31	$0.0000	$0.0000	$4.5747	$4.5747	1.1920	$5.4531	$5.4531	$5.4531	$5.4531
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1920	$19.7430	$0.0000	$19.7430	$0.0000
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1920	$6.5084	$0.0000	$6.5084	$0.0000
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4333	0.1000	$45.41	$0.0000	$0.0000	$19.6777	$4.5410	1.1920	$23.4561	$5.4129	$23.4561	$5.4129
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	73.8540	11.5162

000067

Nonrecurring Cost Summary

Tennessee
A.2.4499 - Network Interface Device (NID) - 2 line - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$0.6372	$0.0000	$0.6372	$0.6372	$0.0000	$0.6372
Total Cost	$0.6372	$0.0000	$0.6372	$0.6372	$0.0000	$0.6372
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$0.6391			$0.6391
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$0.6391**			**$0.6391**

000068

Nonrecurring Cost Development

Tennessee
A.2.4499 - Network Interface Device (NID) - 2 line - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
														Total	0.6372	0.6372

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
														Total	0.6372	0.6372

000069

Nonrecurring Cost Summary

Tennessee
A.2.4599 - Network Interface Device (NID) - 6 line - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$0.6502	$0.0000	$0.6502	$0.6502	$0.0000	$0.6502
Total Cost	$0.6502	$0.0000	$0.6502	$0.6502	$0.0000	$0.6502
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$0.6522			$0.6522
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$0.6522**			**$0.6522**

000070

Nonrecurring Cost Development

Tennessee

A.2.4599 - Network Interface Device (NID) - 6 line - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
														Total	0.6502	0.6502

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
														Total	0.6502	0.6502

000071

Nonrecurring Cost Summary

Tennessee
A.5.6 - Universal Digital Channel

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$187.5882	$0.0000	$187.5882	$129.9124	$0.0000	$129.9124
Total Cost	$187.5882	$0.0000	$187.5882	$129.9124	$0.0000	$129.9124
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$188.1534			$130.3038
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$188.1534**			**$130.3038**

000072

Tennessee
A.5.6 - Universal Digital Channel

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.5025	0.5025	0.0000	0.0000	$40.54	$20.3703	$20.3703	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$20.3703	$20.3703
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.1675	0.1675	0.0000	0.0000	$32.62	$5.4639	$5.4639	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4639	$5.4639
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0825	0.0000	0.0000	$33.64	$2.7753	$2.7753	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$2.7753
ENGINEERING	JG57	Job Grade 57	0.0038	0.0038	0.0000	0.0000	$40.54	$0.1532	$0.1532	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.1532	$0.1532
ENGINEERING	WS16	Wage Scale 16	0.0008	0.0008	0.0000	0.0000	$25.85	$0.0217	$0.0217	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.0217	$0.0217
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.2937	0.8376	0.0000	0.0000	$38.31	$49.5632	$32.0875	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$49.5632	$32.0875
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.4817	1.1483	0.0000	0.0000	$45.41	$67.2825	$52.1458	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$67.2825	$52.1458
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.4625	0.3563	0.0000	0.0000	$42.04	$19.4435	$14.9768	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$19.4435	$14.9768
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	187.5882	129.9124

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.5025	0.5025	0.0000	0.0000	$40.54	$20.3703	$20.3703	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$20.3703	$20.3703
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.1675	0.1675	0.0000	0.0000	$32.62	$5.4639	$5.4639	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4639	$5.4639
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0825	0.0000	0.0000	$33.64	$2.7753	$2.7753	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$2.7753
ENGINEERING	JG57	Job Grade 57	0.0038	0.0038	0.0000	0.0000	$40.54	$0.1532	$0.1532	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.1532	$0.1532
ENGINEERING	WS16	Wage Scale 16	0.0008	0.0008	0.0000	0.0000	$25.85	$0.0217	$0.0217	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.0217	$0.0217
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.2937	0.8376	0.0000	0.0000	$38.31	$49.5632	$32.0875	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$49.5632	$32.0875
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.4817	1.1483	0.0000	0.0000	$45.41	$67.2825	$52.1458	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$67.2825	$52.1458
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.1667	0.0000	0.0000	0.0000	$32.76	$5.4600	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.4600	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.4625	0.3563	0.0000	0.0000	$42.04	$19.4435	$14.9768	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$19.4435	$14.9768
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	187.5882	129.9124

000073

Nonrecurring Cost Summary

Tennessee
A.5.698 - Universal Digital Channel - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$71.7886	$0.0000	$71.7886	$70.0019	$0.0000	$70.0019
Total Cost	$71.7886	$0.0000	$71.7886	$70.0019	$0.0000	$70.0019
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$72.0049			$70.2128
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$72.0049**			**$70.2128**

000074

Nonrecurring-Cost Development

Tennessee
A.5.696 - Universal Digital Channel - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6903	0.6903	0.0000	0.0000	$45.41	$31.3450	$31.3450	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$31.3450	$31.3450
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.3350	0.2925	0.0000	0.0000	$42.04	$14.0834	$12.2967	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0834	$12.2967
														Total	71.7886	70.0019

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.6903	0.6903	0.0000	0.0000	$45.41	$31.3450	$31.3450	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$31.3450	$31.3450
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.3350	0.2925	0.0000	0.0000	$42.04	$14.0834	$12.2967	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0834	$12.2967
														Total	71.7886	70.0019

000075

Nonrecurring Cost Summary

Tennessee
A.5.699 - Universal Digital Channel - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$84.4284	$0.0000	$84.4284	$17.6937	$0.0000	$17.6937
Total Cost	$84.4284	$0.0000	$84.4284	$17.6937	$0.0000	$17.6937
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$84.6827			$17.7470
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$84.6827**			**$17.7470**

000076

Nonrecurring Cost Development

Tennessee
A.5.699 - Universal Digital Channel - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0350	0.0350	$34.31	$0.0000	$0.0000	$1.2009	$1.2009	1.1681	$1.4027	$1.4027	$1.4027	$1.4027
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0475	0.0100	$33.64	$0.0000	$0.0000	$1.5979	$0.3364	1.1681	$1.8665	$0.3929	$1.8665	$0.3929
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.5100	0.1767	$45.41	$0.0000	$0.0000	$23.1591	$8.0224	1.1681	$27.0522	$9.3710	$27.0522	$9.3710
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	84.4284	17.6937

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0350	0.0350	$34.31	$0.0000	$0.0000	$1.2009	$1.2009	1.1681	$1.4027	$1.4027	$1.4027	$1.4027
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0475	0.0100	$33.64	$0.0000	$0.0000	$1.5979	$0.3364	1.1681	$1.8665	$0.3929	$1.8665	$0.3929
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.5100	0.1767	$45.41	$0.0000	$0.0000	$23.1591	$8.0224	1.1681	$27.0522	$9.3710	$27.0522	$9.3710
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0000	0.0000	0.1667	0.0000	$32.76	$0.0000	$0.0000	$5.4600	$0.0000	1.1681	$6.3778	$0.0000	$6.3778	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	84.4284	17.6937

000077

Nonrecurring Cost Summary

Tennessee

A.6.5 - 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/ LMU)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$156.4809	$0.0000	$156.4809	$64.3443	$0.0000	$64.3443
Total Cost	$156.4809	$0.0000	$156.4809	$64.3443	$0.0000	$64.3443
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$156.9524			$64.5382
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$156.9524**			**$64.5382**

000078

4/29/02

Nonrecurring Cost Development

Tennessee

A.6.5 - 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/ LMU)

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.2242	0.0000	0.0000	$51.17	$27.2054	$11.4706	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$27.2054	$11.4706
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.1667	0.0000	0.0000	$31.17	$23.3775	$5.1950	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$23.3775	$5.1950
ENGINEERING	JG57	Job Grade 57	0.2733	0.2733	0.0000	0.0000	$40.54	$11.0804	$11.0804	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$11.0804	$11.0804
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.2500	0.0833	0.0000	0.0000	$32.62	$8.1550	$2.7183	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$8.1550	$2.7183
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	156.4809	64.3443

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.2242	0.0000	0.0000	$51.17	$27.2054	$11.4706	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$27.2054	$11.4706
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.1667	0.0000	0.0000	$31.17	$23.3775	$5.1950	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$23.3775	$5.1950
ENGINEERING	JG57	Job Grade 57	0.2733	0.2733	0.0000	0.0000	$40.54	$11.0804	$11.0804	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$11.0804	$11.0804
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.2500	0.0833	0.0000	0.0000	$32.62	$8.1550	$2.7183	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$8.1550	$2.7183
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	156.4809	64.3443

000079

Nonrecurring Cost Summary

Tennessee
A.6.6 - 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/o LMU)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$89.1316	$0.0000	$89.1316	$35.8053	$0.0000	$35.8053
Total Cost	$89.1316	$0.0000	$89.1316	$35.8053	$0.0000	$35.8053
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$89.4002			$35.9132
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$89.4002**			**$35.9132**

000080

Nonrecurring Cost Development

Tennessee
A.6.6 - 2-Wire Asymmetrical Digital Subscriber Line (ADSL) Compatible Loop (Nonrecurring w/o LMU)

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	Direct Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	Direct Cost First	Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0273	0.0273	0.0000	0.0000	$40.54	$1.1080	$1.1080	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.1080	$1.1080
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0083	0.0000	0.0000	$32.62	$0.8155	$0.2718	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.2718
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	89.1316	35.8053

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0273	0.0273	0.0000	0.0000	$40.54	$1.1080	$1.1080	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.1080	$1.1080
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0083	0.0000	0.0000	$32.62	$0.8155	$0.2718	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.2718
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000			Total	89.1316	35.8053		

000081

Nonrecurring Cost Summary

Tennessee
A.6.598 - 2-Wire ADSL Compatible Loop (Nonrecurring w/ LMU) - Testing

4/29/02

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Total Cost	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$52.8761			$51.0840
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$52.8761**			**$51.0840**

000082

Nonrecurring Cost Development

Tennessee
A.6.598 - 2-Wire ADSL Compatible Loop (Nonrecurring w/ LMU) - Testing

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	52.7173	58.9306

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	52.7173	58.9306

000083

Nonrecurring Cost Summary

Tennessee
A.6.599 - 2-Wire ADSL Compatible Loop (Nonrecurring w/ LMU)- Disconnect

4/29/02

	Nonrecurring Cost					
	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$89.3676	$0.0000	$89.3676	$16.8742	$0.0000	$16.8742
Total Cost	$89.3676	$0.0000	$89.3676	$16.8742	$0.0000	$16.8742
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$89.6368			$16.9250
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$89.6368**			**$16.9250**

000084

Nonrecurring Cost Development

Tennessee
A.6.599 - 2-Wire ADSL Compatible Loop (Nonrecurring w/ LMU)- Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.5000	0.1667	$31.17	$0.0000	$0.0000	$15.5850	$5.1950	1.1681	$18.2049	$6.0683	$18.2049	$6.0683
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	89.3676	16.8742

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.5000	0.1667	$31.17	$0.0000	$0.0000	$15.5850	$5.1950	1.1681	$18.2049	$6.0683	$18.2049	$6.0683
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	89.3676	16.8742

000085

Nonrecurring Cost Summary

Tennessee
A.6.698 - 2-Wire ADSL Compatible Loop (Nonrecurring w/o LMU) - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Total Cost	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$52.8761			$51.0840
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$52.8761**			**$51.0840**

000086

Nonrecurring Cost Development

Tennessee
A.6.698 - 2-Wire ADSL Compatible Loop (Nonrecurring w/o LMU) - Testing

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	52.7173	50.9306

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	52.7173	50.9306

000087

Nonrecurring Cost Summary

Tennessee
A.6.699 - 2-Wire ADSL Compatible Loop (Nonrecurring w/o LMU)- Disconnect

4/29/02

Nonrecurring Cost

	First				Additional			
	Direct Cost	Shared Cost		TELRIC	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$71.7999	$0.0000		$71.7999	$11.4430	$0.0000		$11.4430
Total Cost	$71.7999	$0.0000		$71.7999	$11.4430	$0.0000		$11.4430
Gross Receipts Tax Factor			X	1.0030			X	1.0030
Cost (including Gross Receipts Tax)				$72.0162				$11.4775
Common Cost Factor			X	1.0000			X	1.0000
Nonrecurring Economic Cost				**$72.0162**				**$11.4775**

000088

4/29/02

Nonrecurring Cost Development

Tennessee

A.6.699 - 2-Wire ADSL Compatible Loop (Nonrecurring w/o LMU)- Disconnect

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	71.7999	11.4430

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	71.7999	11.4430

000089

Nonrecurring Cost Summary

Tennessee
A.7.5 - 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/ LMU)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$158.4604	$0.0000	$158.4604	$65.0042	$0.0000	$65.0042
Total Cost	$158.4604	$0.0000	$158.4604	$65.0042	$0.0000	$65.0042
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$158.9378			$65.2000
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$158.9378**			**$65.2000**

000090

Nonrecurring Cost Development

Tennessee

A.7.5 - 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/ LMU)

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.2242	0.0000	0.0000	$51.17	$27.2054	$11.4706	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$27.2054	$11.4706
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.1667	0.0000	0.0000	$31.17	$23.3775	$5.1950	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$23.3775	$5.1950
ENGINEERING	JG57	Job Grade 57	0.2733	0.2733	0.0000	0.0000	$40.54	$11.0804	$11.0804	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$11.0804	$11.0804
ENGINEERING	JG57	Job Grade 57	0.2500	0.0833	0.0000	0.0000	$40.54	$10.1345	$3.3782	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$10.1345	$3.3782
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000						$15.1367	$0.0000
														Total	158.4604	65.0042

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.2242	0.0000	0.0000	$51.17	$27.2054	$11.4706	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$27.2054	$11.4706
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.1667	0.0000	0.0000	$31.17	$23.3775	$5.1950	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$23.3775	$5.1950
ENGINEERING	JG57	Job Grade 57	0.2733	0.2733	0.0000	0.0000	$40.54	$11.0804	$11.0804	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$11.0804	$11.0804
ENGINEERING	JG57	Job Grade 57	0.2500	0.0833	0.0000	0.0000	$40.54	$10.1345	$3.3782	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$10.1345	$3.3782
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000						$15.1367	$0.0000
														Total	158.4604	65.0042

000091

Nonrecurring Cost Summary

Tennessee
A.7.6 - 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$89.1316	$0.0000	$89.1316	$35.8053	$0.0000	$35.8053
Total Cost	$89.1316	$0.0000	$89.1316	$35.8053	$0.0000	$35.8053
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$89.4002			$35.9132
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$89.4002**			**$35.9132**

000092

Nonrecurring Cost Development

Tennessee

A.7.6 - 2-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0273	0.0273	0.0000	0.0000	$40.54	$1.1080	$1.1080	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.1080	$1.1080
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0083	0.0000	0.0000	$32.62	$0.8155	$0.2718	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.2718
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	89.1316	35.8053

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0273	0.0273	0.0000	0.0000	$40.54	$1.1080	$1.1080	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.1080	$1.1080
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0083	0.0000	0.0000	$32.62	$0.8155	$0.2718	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.2718
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.8026	0.4693	0.0000	0.0000	$45.41	$36.4461	$21.3094	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$36.4461	$21.3094
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.1367	$0.0000
														Total	89.1316	35.8053

000093

Nonrecurring Cost Summary

Tennessee
A.7.598 - 2-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Total Cost	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$52.8761			$51.0840
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$52.8761**			**$51.0840**

000094

Nonrecurring Cost Development

Tennessee
A.7.598 - 2-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Testing

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	$2.7173	$0.9306

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	$2.7173	$0.9306

000095

Nonrecurring Cost Summary

Tennessee
A.7.599 - 2-Wire HDSL Compatible Loop (Nonrecurring w/ LMU)- Disconnect

Nonrecurring Cost

4/29/02

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$89.3676	$0.0000	$89.3676	$16.8742	$0.0000	$16.8742
Total Cost	$89.3676	$0.0000	$89.3676	$16.8742	$0.0000	$16.8742
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$89.6368			$16.9250
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$89.6368**			**$16.9250**

000096

Nonrecurring Cost Development

Tennessee
A.7.599 - 2-Wire HDSL Compatible Loop (Nonrecurring w/ LMU)- Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.5000	0.1667	$31.17	$0.0000	$0.0000	$15.5850	$5.1950	1.1681	$18.2049	$6.0683	$18.2049	$6.0683
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	89.3676	16.8742

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.5000	0.1667	$31.17	$0.0000	$0.0000	$15.5850	$5.1950	1.1681	$18.2049	$6.0683	$18.2049	$6.0683
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	89.3676	16.8742

000097

4/29/02

Nonrecurring Cost Summary

Tennessee
A.7.698 - 2-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Testing

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Total Cost	$52.7173	$0.0000	$52.7173	$50.9306	$0.0000	$50.9306
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$52.8761			$51.0840
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$52.8761**			**$51.0840**

000098

Nonrecurring Cost Development

4/29/02

Tennessee

A.7.698 - 2-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Testing

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	52.7173	50.9306

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6881	0.6881	0.0000	0.0000	$38.31	$26.3602	$26.3602	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$26.3602	$26.3602
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.5017	0.5017	0.0000	0.0000	$45.41	$22.7837	$22.7837	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$22.7837	$22.7837
														Total	52.7173	50.9306

000099

Nonrecurring Cost Summary

Tennessee
A.7.699 - 2-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$71.7999	$0.0000	$71.7999	$11.4430	$0.0000	$11.4430
Total Cost	$71.7999	$0.0000	$71.7999	$11.4430	$0.0000	$11.4430
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$72.0162			$11.4775
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$72.0162**			**$11.4775**

000100

Nonrecurring Cost Development

Tennessee

A.7.899 - 2-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Disconnect

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	71.7999	11.4430

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1681	$1.7355	$0.2620	$1.7355	$0.2620
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1681	$21.5844	$2.2375	$21.5844	$2.2375
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1681	$7.8264	$3.6523	$7.8264	$3.6523
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4167	0.0833	$45.41	$0.0000	$0.0000	$18.9208	$3.7842	1.1681	$22.1014	$4.4203	$22.1014	$4.4203
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1681	$17.6812	$0.0000	$17.6812	$0.0000
														Total	71.7999	11.4430

000101

Nonrecurring Cost Summary

Tennessee

A.8.5 - 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/ LMU)

4/29/02

	Nonrecurring Cost					
	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$169.1151	$0.0000	$169.1151	$75.6589	$0.0000	$75.6589
Total Cost	$169.1151	$0.0000	$169.1151	$75.6589	$0.0000	$75.6589
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$169.6246			$75.8868
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$169.6246**			**$75.8868**

000102

Nonrecurring Cost Development

Tennessee

A.8.5 - 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/ LMU)

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.2242	0.0000	0.0000	$51.17	$27.2054	$11.4706	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$27.2054	$11.4706
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.1667	0.0000	0.0000	$31.17	$23.3775	$5.1950	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$23.3775	$5.1950
ENGINEERING	JG57	Job Grade 57	0.2733	0.2733	0.0000	0.0000	$40.54	$11.0804	$11.0804	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$11.0804	$11.0804
ENGINEERING	JG57	Job Grade 57	0.2500	0.0833	0.0000	0.0000	$40.54	$10.1345	$3.3782	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$10.1345	$3.3782
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.0372	0.7039	0.0000	0.0000	$45.41	$47.1008	$31.9641	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$47.1008	$31.9641
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	169.1151	75.6589

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.2242	0.0000	0.0000	$51.17	$27.2054	$11.4706	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$27.2054	$11.4706
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.1667	0.0000	0.0000	$31.17	$23.3775	$5.1950	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$23.3775	$5.1950
ENGINEERING	JG57	Job Grade 57	0.2733	0.2733	0.0000	0.0000	$40.54	$11.0804	$11.0804	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$11.0804	$11.0804
ENGINEERING	JG57	Job Grade 57	0.2500	0.0833	0.0000	0.0000	$40.54	$10.1345	$3.3782	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$10.1345	$3.3782
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.0372	0.7039	0.0000	0.0000	$45.41	$47.1008	$31.9641	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$47.1008	$31.9641
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	169.1151	75.6589

000103

Nonrecurring Cost Summary

Tennessee
A.8.6 - 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$99.7863	$0.0000	$99.7863	$46.4600	$0.0000	$46.4600
Total Cost	$99.7863	$0.0000	$99.7863	$46.4600	$0.0000	$46.4600
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$100.0870			$46.6000
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$100.0870**			**$46.6000**

000104

Nonrecurring Cost Development

4/29/02

Tennessee
A.8.6 - 4-Wire High Bit Rate Digital Subscriber Line (HDSL) Compatible Loop (Nonrecurring w/o LMU)

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0273	0.0273	0.0000	0.0000	$40.54	$1.1080	$1.1080	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.1080	$1.1080
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0083	0.0000	0.0000	$32.62	$0.8155	$0.2718	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.2718
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.0372	0.7039	0.0000	0.0000	$45.41	$47.1008	$31.9641	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$47.1008	$31.9641
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	99.7863	46.4600

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0273	0.0273	0.0000	0.0000	$40.54	$1.1080	$1.1080	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.1080	$1.1080
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0083	0.0000	0.0000	$32.62	$0.8155	$0.2718	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$0.8155	$0.2718
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0825	0.0450	0.0000	0.0000	$33.64	$2.7753	$1.5138	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$2.7753	$1.5138
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.6390	0.1828	0.0000	0.0000	$38.31	$24.4801	$7.0043	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$24.4801	$7.0043
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$5.3601	$2.6801
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	1.0372	0.7039	0.0000	0.0000	$45.41	$47.1008	$31.9641	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$47.1008	$31.9641
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.3333	0.0000	0.0000	0.0000	$45.41	$15.1367	$0.0000	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$15.1367	$0.0000
														Total	99.7863	46.4600

000105

Nonrecurring Cost Summary

Tennessee
A.8.598 - 4-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Testing

4/29/02

	Nonrecurring Cost					
	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$77.2892	$0.0000	$77.2892	$75.5025	$0.0000	$75.5025
Total Cost	$77.2892	$0.0000	$77.2892	$75.5025	$0.0000	$75.5025
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$77.5221			$75.7300
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$77.5221**			**$75.7300**

000106

Nonrecurring Cost Development

Tennessee

A.8.596 - 4-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Testing

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7526	0.7526	0.0000	0.0000	$45.41	$34.1756	$34.1756	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$34.1756	$34.1756
														Total	77.2892	75.5025

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7526	0.7526	0.0000	0.0000	$45.41	$34.1756	$34.1756	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$34.1756	$34.1756
														Total	77.2892	75.5025

000107

Nonrecurring Cost Summary

Tennessee
A.8.599 - 4-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Disconnect

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$93.4527	$0.0000	$93.4527	$19.4750	$0.0000	$19.4750
Total Cost	$93.4527	$0.0000	$93.4527	$19.4750	$0.0000	$19.4750
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$93.7343			$19.5337
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$93.7343**			**$19.5337**

000108

Nonrecurring Cost Development

Tennessee

A.8.599 - 4-Wire HDSL Compatible Loop (Nonrecurring w/ LMU) - Disconnect

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
	JFC/	JFC/Payband	Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	Payband	Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.5000	0.1667	$31.17	$0.0000	$0.0000	$15.5650	$5.1950	1.1920	$18.5776	$6.1925	$18.5776	$6.1925
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1920	$0.2386	$0.2386	$0.2386	$0.2386
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1920	$7.9867	$3.7271	$7.9867	$3.7271
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4583	0.1250	$45.41	$0.0000	$0.0000	$20.8129	$5.6763	1.1920	$24.8093	$6.7662	$24.8093	$6.7662
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	93.4527	19.4750

	JFC/	JFC/Payband	Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	Payband	Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.5000	0.1667	$31.17	$0.0000	$0.0000	$15.5850	$5.1950	1.1920	$18.5776	$6.1925	$18.5776	$6.1925
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1920	$0.2386	$0.2386	$0.2386	$0.2386
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1920	$7.9867	$3.7271	$7.9867	$3.7271
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4583	0.1250	$45.41	$0.0000	$0.0000	$20.8129	$5.6763	1.1920	$24.8093	$6.7662	$24.8093	$6.7662
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	93.4527	19.4750

000109

Nonrecurring Cost Summary

Tennessee
A.8.698 - 4-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Testing

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$77.2892	$0.0000	$77.2892	$75.5025	$0.0000	$75.5025
Total Cost	$77.2892	$0.0000	$77.2892	$75.5025	$0.0000	$75.5025
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$77.5221			$75.7300
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$77.5221**			**$75.7300**

000110

Nonrecurring Cost Development

Tennessee

A.8.698 - 4-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Testing

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7526	0.7526	0.0000	0.0000	$45.41	$34.1756	$34.1756	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$34.1756	$34.1756
														Total	77.2892	75.5025

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	1.0321	1.0321	0.0000	0.0000	$38.31	$39.5402	$39.5402	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$39.5402	$39.5402
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.7526	0.7526	0.0000	0.0000	$45.41	$34.1756	$34.1756	$0.0000	$0.0000	1.1920	$0.0000	$0.0000	$34.1756	$34.1756
														Total	77.2892	75.5025

000111

Nonrecurring Cost Summary

Tennessee
A.8.699 - 4-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Disconnect

4/29/02

	Nonrecurring Cost					
	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$75.5253	$0.0000	$75.5253	$13.9327	$0.0000	$13.9327
Total Cost	$75.5253	$0.0000	$75.5253	$13.9327	$0.0000	$13.9327
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$75.7529			$13.9747
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$75.7529**			**$13.9747**

000112

4/29/02

Nonrecurring Cost Development

Tennessee
A.8.699 - 4-Wire HDSL Compatible Loop (Nonrecurring w/o LMU) - Disconnect

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1920	$0.2386	$0.2386	$0.2386	$0.2386
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1920	$7.9867	$3.7271	$7.9867	$3.7271
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4583	0.1250	$45.41	$0.0000	$0.0000	$20.8129	$5.6763	1.1920	$24.8093	$6.7662	$24.8093	$6.7662
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	75.5253	13.9327

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1920	$0.6502	$0.6502	$0.6502	$0.6502
ENGINEERING	4N4X	Circuit Provisioning Group (CPG)	0.0000	0.0000	0.0442	0.0067	$33.64	$0.0000	$0.0000	$1.4858	$0.2243	1.1920	$1.7711	$0.2673	$1.7711	$0.2673
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1920	$0.2386	$0.2386	$0.2386	$0.2386
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4823	0.0500	$38.31	$0.0000	$0.0000	$18.4782	$1.9155	1.1920	$22.0263	$2.2833	$22.0263	$2.2833
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.1594	0.0744	$42.04	$0.0000	$0.0000	$6.7001	$3.1267	1.1920	$7.9867	$3.7271	$7.9867	$3.7271
CONNECT & TEST	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.4583	0.1250	$45.41	$0.0000	$0.0000	$20.8129	$5.6763	1.1920	$24.8093	$6.7662	$24.8093	$6.7662
TRAVEL	411X	Install & Mtce - Spec Svcs (SSIM)	0.0000	0.0000	0.3333	0.0000	$45.41	$0.0000	$0.0000	$15.1367	$0.0000	1.1920	$18.0432	$0.0000	$18.0432	$0.0000
														Total	75.5253	13.9327

000113

4/29/02

Recurring Cost Summary

Tennessee
A.13.12 - 2-Wire Copper Loop - Non Designed

	Volume Sensitive			Volume Insensitive		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Recurring Cost Devel. Sheets Cols L, N, & O	$9.4688	$0.0000	$9.4688			$0.0000
Other Expenses						
Subscriber Line Testing	$0.2061	$0.0000	$0.2061	$0.0000	$0.0000	$0.0000
Network Terminating Wire	$0.1301	$0.0000	$0.1301	$0.0000	$0.0000	$0.0000
Total Monthly Cost	$9.8050	$0.0000	$9.8050	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$9.8345			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$11.3097			$0.0000

Total Monthly Economic Cost : $11.3097

000114

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee
A.13.12 - 2-Wire Copper Loop - Non Designed

			A	B	C=AxB	D_1	D_2	D_3	D_4	D_5	E=Cx(D_1xD_2 x...D_5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - Vendor EF&I - MCEP	377C	03	$16.6172	1.0201	$16.9518	1.0000	1.0000	1.1205	1.0000	1.0000	$18.9944	1.1146	$21.1706
Aerial Ca - Metal - Building Entrance	12C	00	$1.3125	1.0822	$1.4203	1.0000	4.5878	1.0000	1.0000	1.0000	$6.5161	1.0000	$6.5161
Aerial Ca - Metal	22C	00	$29.0944	1.0822	$31.4846	1.0000	3.4998	1.0000	1.0000	1.0000	$110.1890	1.0000	$110.1890
Aerial Ca - Metal - Drop	22C	01	$47.5390	1.0822	$51.4445	1.0000	1.0000	1.0000	1.0000	1.0000	$51.4445	1.0000	$51.4445
Buried Ca - Metal	45C	00	$20.4136	1.0715	$21.8734	1.0000	5.3455	1.0000	1.0000	1.0000	$116.9248	1.0000	$116.9248
Buried Ca - Metal - Drop	45C	01	$45.8442	1.0715	$49.1226	1.0000	1.0000	1.0000	1.0000	1.0000	$49.1226	1.0000	$49.1226
Underground Ca - Metal	5C	00	$34.9691	1.0926	$38.2058	1.0000	3.7576	1.0000	1.0000	1.0000	$143.5617	1.0000	$143.5617
Submarine Ca - Metal	6C	00	$0.1129	1.0785	$0.1218	1.0000	4.4870	1.0000	1.0000	1.0000	$0.5463	1.0000	$0.5463
Intrbld Network - Metal	52C	00	$0.1125	1.0926	$0.1229	1.0000	3.9305	1.0000	1.0000	1.0000	$0.4831	1.0000	$0.4831

000115

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee
A.13.12 - 2-Wire Copper Loop - Non Designed

	FRC	Investment	
Land - COE	20C	$0.0951	= Sum of Col C
Buildings - COE	10C	$2.4615	= Sum of Col E
Poles	1C	$25.0084	= Sum of Col G
Conduit Systems	4C	$118.8935	= Sum of Col I

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	FRC	Sub FRC	A=Prev Page Col G Investment	B Land Factor	C=(AxB) Land Investment	D Building Factor	E=(AxD) Building Investment	F Pole Factor	G=(AxF) Pole Investment	H Conduit Factor	I=(AxH) Conduit Investment
Digital Elec Switch - Vendor EF&I - MCEP	377C	03	$21.1706	0.0045	$0.0951	0.1163	$2.4615	0.0000	$0.0000	0.0000	$0.0000
Aerial Ca - Metal - Building Entrance	12C	00	$6.5161	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000
Aerial Ca - Metal	22C	00	$110.1890	0.0000	$0.0000	0.0000	$0.0000	0.2270	$25.0084	0.0000	$0.0000
Aerial Ca - Metal - Drop	22C	01	$51.4445	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000
Buried Ca - Metal	45C	00	$116.9248	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000
Buried Ca - Metal - Drop	45C	01	$49.1226	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000
Underground Ca - Metal	5C	00	$143.5617	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.8282	$118.8935
Submarine Ca - Metal	6C	00	$0.5463	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000
Intrbld Network - Metal	52C	00	$0.4831	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000	0.0000	$0.0000
					$0.0951		$2.4615		$25.0084		$118.8935

000116

Recurring Cost Development
Volume Sensitive

Tennessee
A.13.12 - 2-Wire Copper Loop - Non Designed

4/29/02

		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	$0.0951	0.0000	$0.0000	0.0993	$0.0094	0.0449	$0.0043	0.0000	$0.0000	0.0091	$0.0009	$0.0146	0.0000	$0.0000	$0.0146
Buildings - COE	10C	$2.4615	0.0230	$0.0567	0.0780	$0.1920	0.0352	$0.0867	0.0742	$0.1827	0.0091	$0.0223	$0.5403	0.0000	$0.0000	$0.5403
Digital Elec Switch	377C	$21.1706	0.0565	$1.1955	0.0667	$1.4113	0.0301	$0.6375	0.0283	$0.5994	0.0091	$0.1918	$4.0355	0.0000	$0.0000	$4.0355
Poles	1C	$25.0084	0.0400	$1.0003	0.0639	$1.5971	0.0288	$0.7214	0.0307	$0.7682	0.0091	$0.2265	$4.3136	0.0000	$0.0000	$4.3136
Aerial Ca - Metal - Building Entrance	12C	$6.5161	0.0575	$0.3747	0.0620	$0.4043	0.0280	$0.1826	0.0382	$0.2491	0.0091	$0.0590	$1.2697	0.0000	$0.0000	$1.2697
Aerial Ca - Metal	22C	$110.1890	0.0575	$6.3359	0.0620	$6.8360	0.0280	$3.0879	0.0382	$4.2126	0.0091	$0.9981	$21.4705	0.0000	$0.0000	$21.4705
Aerial Ca - Metal - Drop	22C	$51.4445	0.0575	$2.9581	0.0620	$3.1916	0.0280	$1.4417	0.0382	$1.9668	0.0091	$0.4660	$10.0241	0.0000	$0.0000	$10.0241
Buried Ca - Metal	45C	$116.9248	0.0500	$5.8462	0.0658	$7.6989	0.0297	$3.4777	0.0275	$3.2118	0.0091	$1.0591	$21.2937	0.0000	$0.0000	$21.2937
Buried Ca - Metal - Drop	45C	$49.1226	0.0500	$2.4561	0.0658	$3.2345	0.0297	$1.4611	0.0275	$1.3493	0.0091	$0.4450	$8.9460	0.0000	$0.0000	$8.9460
Underground Ca - Metal	5C	$143.5617	0.0432	$6.2019	0.0672	$9.6470	0.0304	$4.3577	0.0174	$2.4941	0.0091	$1.3004	$24.0011	0.0000	$0.0000	$24.0011
Submarine Ca - Metal	6C	$0.5463	0.0404	$0.0221	0.0693	$0.0378	0.0313	$0.0171	0.0008	$0.0005	0.0091	$0.0049	$0.0824	0.0000	$0.0000	$0.0824
Intrbld Network - Metal	52C	$0.4831	0.0500	$0.0242	0.0648	$0.0313	0.0293	$0.0142	0.0013	$0.0006	0.0091	$0.0044	$0.0746	0.0000	$0.0000	$0.0746
Conduit Systems	4C	$118.8935	0.0162	$1.9206	0.0834	$9.9119	0.0377	$4.4774	0.0015	$0.1730	0.0091	$1.0769	$17.5598	0.0000	$0.0000	$17.5598
Annual Total		$646.4172											$113.6258		$0.0000	$113.6258
Monthly Total (Annual Total / 12)													$9.4688		$0.0000	$9.4688

000117

4/29/02

Nonrecurring Cost Summary

Tennessee

A.13.12 - 2-Wire Copper Loop - Non Designed

Nonrecurring Cost

	First			Additional		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$48.0173	$0.0000	$48.0173	$16.2702	$0.0000	$16.2702
Total Cost	$48.0173	$0.0000	$48.0173	$16.2702	$0.0000	$16.2702
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$48.1619			$16.3192
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$48.1619**			**$16.3192**

000118

Nonrecurring Cost Development

Tennessee
A.13.12 - 2-Wire Copper Loop - Non Designed

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
INTERCONN SVCS.	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.4640	0.0000	0.0000	0.0000	$38.31	$17.7758	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$17.7758	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	0.3050	0.1783	0.0000	0.0000	$40.26	$12.2788	$7.1792	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$12.2788	$7.1792
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
TRAVEL	410X	Install & Mtce - Pots	0.1267	0.0000	0.0000	0.0000	$40.26	$5.0996	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.0996	$0.0000
INTERCONN SVCS	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
														Total	48.0173	16.2702

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
INTERCONN SVCS.	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0175	0.0000	0.0000	$31.17	$0.5455	$0.5455	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.5455	$0.5455
ENGINEERING	JG57	Job Grade 57	0.0750	0.0750	0.0000	0.0000	$40.54	$3.0404	$3.0404	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.0404	$3.0404
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0250	0.0250	0.0000	0.0000	$32.62	$0.8155	$0.8155	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.8155	$0.8155
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0400	0.0400	0.0000	0.0000	$34.31	$1.3724	$1.3724	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3724	$1.3724
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.4640	0.0000	0.0000	0.0000	$38.31	$17.7758	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$17.7758	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	0.3050	0.1783	0.0000	0.0000	$40.26	$12.2788	$7.1792	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$12.2788	$7.1792
CONNECT & TEST	4WXX	Work Management Center (WMC)	0.0333	0.0000	0.0000	0.0000	$32.76	$1.0920	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.0920	$0.0000
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.1275	0.0638	0.0000	0.0000	$42.04	$5.3601	$2.6801	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.3601	$2.6801
TRAVEL	410X	Install & Mtce - Pots	0.1267	0.0000	0.0000	0.0000	$40.26	$5.0996	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$5.0996	$0.0000
INTERCONN SVCS.	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0000	0.0175	0.0175	$31.17	$0.0000	$0.0000	$0.5455	$0.5455	1.1681	$0.6372	$0.6372	$0.6372	$0.6372
														Total	48.0173	16.2702

000119

4/29/02

Nonrecurring Cost Summary

Tennessee
A.13.1298 - 2-Wire Copper Loop - Non Designed - Test

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$14.3799	$0.0000	$14.3799	$10.9236	$0.0000	$10.9236
Total Cost	$14.3799	$0.0000	$14.3799	$10.9236	$0.0000	$10.9236
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$14.4232			$10.9565
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$14.4232**			**$10.9565**

000120

Nonrecurring Cost Development

Tennessee
A.13.1298 - 2-Wire Copper Loop - Non Designed - Test

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	410X	Install & Mtce - Pots	0.1907	0.1907	0.0000	0.0000	$40.26	$7.6759	$7.6759	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$7.6759	$7.6759
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0638	0.0298	$42.04	$0.0000	$0.0000	$2.6801	$1.2507	1.1681	$3.1306	$1.4609	$3.1306	$1.4609
														Total	14.3799	10.9236

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
CONNECT & TEST	410X	Install & Mtce - Pots	0.1907	0.1907	0.0000	0.0000	$40.26	$7.6759	$7.6759	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$7.6759	$7.6759
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0850	0.0425	0.0000	0.0000	$42.04	$3.5734	$1.7867	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.5734	$1.7867
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0638	0.0298	$42.04	$0.0000	$0.0000	$2.6801	$1.2507	1.1681	$3.1306	$1.4609	$3.1306	$1.4609
														Total	14.3799	10.9236

000121

Nonrecurring Cost Summary

Tennessee
A.13.1299 - 2-Wire Copper Loop - Non Designed - Disconnect

4/29/02

	Nonrecurring Cost					
	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$31.7226	$0.0000	$31.7226	$3.9144	$0.0000	$3.9144
Total Cost	$31.7226	$0.0000	$31.7226	$3.9144	$0.0000	$3.9144
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$31.8182			$3.9262
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$31.8182**			**$3.9262**

000122

Nonrecurring Cost Development

4/29/02

Tennessee
A.13.1299 - 2-Wire Copper Loop - Non Designed - Disconnect

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1681	$19.3469	$0.0000	$19.3469	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	0.0000	0.0000	0.1583	0.0317	$40.26	$0.0000	$0.0000	$6.3745	$1.2749	1.1681	$7.4461	$1.4892	$7.4461	$1.4892
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1681	$4.6959	$2.1914	$4.6959	$2.1914
														Total	31.7226	3.9144

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0000	0.0000	0.0058	0.0058	$34.31	$0.0000	$0.0000	$0.2001	$0.2001	1.1681	$0.2338	$0.2338	$0.2338	$0.2338
CONNECT & TEST	4AXX	Acc Cust Advocate Cntr (ACAC)	0.0000	0.0000	0.4323	0.0000	$38.31	$0.0000	$0.0000	$16.5627	$0.0000	1.1681	$19.3469	$0.0000	$19.3469	$0.0000
CONNECT & TEST	410X	Install & Mtce - Pots	0.0000	0.0000	0.1583	0.0317	$40.26	$0.0000	$0.0000	$6.3745	$1.2749	1.1681	$7.4461	$1.4892	$7.4461	$1.4892
CONNECT & TEST	431X	CO Install & Mtce Field - Ckt & Fac	0.0000	0.0000	0.0956	0.0446	$42.04	$0.0000	$0.0000	$4.0201	$1.8760	1.1681	$4.6959	$2.1914	$4.6959	$2.1914
														Total	31.7226	3.9144

000123

Nonrecurring Cost Summary

Tennessee
A.15.1 - Unbundled Network Terminating Wire (NTW) per Pair

4/29/02

Nonrecurring Cost

	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$1.3460	$0.0000	$1.3460
Total Cost	$1.3460	$0.0000	$1.3460
Gross Receipts Tax Factor			X 1.0030
Cost (including Gross Receipts Tax)			$1.3501
Common Cost Factor			X 1.0000
Nonrecurring Economic Cost			**$1.3501**

000124

Nonrecurring Cost Development

Tennessee
A.15.1 - Unbundled Network Terminating Wire (NTW) per Pair

4/29/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0000	$31.17	$0.5455	$0.0000	1.0000	$0.0000	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0233	0.0000	$34.31	$0.8006	$0.0000	1.0000	$0.0000	$0.8006
									Total	1.346041667

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0175	0.0000	$31.17	$0.5455	$0.0000	1.0000	$0.0000	$0.5455
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0233	0.0000	$34.31	$0.8006	$0.0000	1.0000	$0.0000	$0.8006
									Total	1.3460

000125

Nonrecurring Cost Summary

Tennessee

A.15.199 - Unbundled Network Terminating Wire (NTW) per Pair - Disconnect

4/29/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$0.5797	$0.0000		$0.5797
Total Cost	$0.5797	$0.0000		$0.5797
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$0.5814
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$0.5814**

000126

Nonrecurring Cost Development

Tennessee

A.15.199 - Unbundled Network Terminating Wire (NTW) per Pair - Disconnect

4/29/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0175	$31.17	$0.0000	$0.5455	1.0627	$0.5797	$0.5797
									Total	0.579669133

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
SERVICE ORDER	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.0175	$31.17	$0.0000	$0.5455	1.0627	$0.5797	$0.5797
									Total	0.5797

000127

Nonrecurring Cost Summary

Tennessee
A.17.1 - Unbundled Loop Modification - Load Coil / Equipment Removal - short

4/29/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$3.0371	$0.0000		$3.0371
Total Cost	$3.0371	$0.0000		$3.0371
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$3.0462
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$3.0462**

000128

'29/02

Nonrecurring Cost Development

Tennessee
A.17.1 - Unbundled Loop Modification - Load Coil / Equipment Removal - short

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
ERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0003	0.0000	$51.17	$0.0177	$0.0000	1.0000	$0.0000	$0.0177
ERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0005	0.0000	$31.17	$0.0160	$0.0000	1.0000	$0.0000	$0.0160
NGINEERING	JG57	Job Grade 57	0.0168	0.0000	$40.54	$0.6828	$0.0000	1.0000	$0.0000	$0.6828
NGINEERING	4FXX	Service Advocacy Center (SAC)	0.0011	0.0000	$32.62	$0.0372	$0.0000	1.0000	$0.0000	$0.0372
NGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0034	0.0000	$34.31	$0.1173	$0.0000	1.0000	$0.0000	$0.1173
ONNECT & TEST	420X	Outside Plant Constr (OSPC)	0.0487	0.0000	$42.55	$2.0706	$0.0000	1.0000	$0.0000	$2.0706
RAVEL	420X	Outside Plant Constr (OSPC)	0.0022	0.0000	$42.55	$0.0956	$0.0000	1.0000	$0.0000	$0.0956
									Total	3.037076515

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0003	0.0000	$51.17	$0.0177	$0.0000	1.0000	$0.0000	$0.0177
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0005	0.0000	$31.17	$0.0160	$0.0000	1.0000	$0.0000	$0.0160
ENGINEERING	JG57	Job Grade 57	0.0168	0.0000	$40.54	$0.6828	$0.0000	1.0000	$0.0000	$0.6828
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0011	0.0000	$32.62	$0.0372	$0.0000	1.0000	$0.0000	$0.0372
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0034	0.0000	$34.31	$0.1173	$0.0000	1.0000	$0.0000	$0.1173
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	0.0487	0.0000	$42.55	$2.0706	$0.0000	1.0000	$0.0000	$2.0706
TRAVEL	420X	Outside Plant Constr (OSPC)	0.0022	0.0000	$42.55	$0.0956	$0.0000	1.0000	$0.0000	$0.0956
									Total	3.0371

000129

Nonrecurring Cost Summary

Tennessee

A.17.2 - Unbundled Loop Modification - Load Coil / Equipment Removal - long

4/29/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$288.6094	$0.0000		$288.6094
Total Cost	$288.6094	$0.0000		$288.6094
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$289.4790
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$289.4790**

000130

Nonrecurring Cost Development

Tennessee

A.17.2 - Unbundled Loop Modification - Load Coil / Equipment Removal - long

29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktime	B Disconnect Worktime	C Direct Labor Rate	D=AxC Install Cost	E=BxC Disconnect Cost	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost	H=D+G Direct Cost
ERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0108	0.0000	$51.17	$0.5503	$0.0000	1.0000	$0.0000	$0.5503
ERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0157	0.0000	$31.17	$0.4880	$0.0000	1.0000	$0.0000	$0.4880
NGINEERING	JG57	Job Grade 57	1.8750	0.0000	$40.54	$76.0088	$0.0000	1.0000	$0.0000	$76.0088
NGINEERING	4FXX	Service Advocacy Center (SAC)	0.1392	0.0000	$32.62	$4.5396	$0.0000	1.0000	$0.0000	$4.5396
NGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.4175	0.0000	$34.31	$14.3244	$0.0000	1.0000	$0.0000	$14.3244
ONNECT & TEST	420X	Outside Plant Constr (OSPC)	4.2788	0.0000	$42.55	$182.0608	$0.0000	1.0000	$0.0000	$182.0608
RAVEL	420X	Outside Plant Constr (OSPC)	0.2500	0.0000	$42.55	$10.6375	$0.0000	1.0000	$0.0000	$10.6375
									Total	288.6094322

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
ERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0108	0.0000	$51.17	$0.5503	$0.0000	1.0000	$0.0000	$0.5503
ERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0157	0.0000	$31.17	$0.4880	$0.0000	1.0000	$0.0000	$0.4880
NGINEERING	JG57	Job Grade 57	1.8750	0.0000	$40.54	$76.0088	$0.0000	1.0000	$0.0000	$76.0088
NGINEERING	4FXX	Service Advocacy Center (SAC)	0.1392	0.0000	$32.62	$4.5396	$0.0000	1.0000	$0.0000	$4.5396
NGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.4175	0.0000	$34.31	$14.3244	$0.0000	1.0000	$0.0000	$14.3244
:ONNECT & TEST	420X	Outside Plant Constr (OSPC)	4.2788	0.0000	$42.55	$182.0608	$0.0000	1.0000	$0.0000	$182.0608
RAVEL	420X	Outside Plant Constr (OSPC)	0.2500	0.0000	$42.55	$10.6375	$0.0000	1.0000	$0.0000	$10.6375
									Total	288.6094

000131

Nonrecurring Cost Summary

Tennessee

A.17.3 - Unbundled Loop Modification - Bridged Tap Removal

4/29/02

	Nonrecurring Cost			
	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$26.5023	$0.0000		$26.5023
Total Cost	$26.5023	$0.0000		$26.5023
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$26.5821
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$26.5821**

000132

Nonrecurring Cost Development

Tennessee
A.17.3 - Unbundled Loop Modification - Bridged Tap Removal

4/29/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktime	B Disconnect Worktime	C Direct Labor Rate	D=AxC Install Cost	E=BxC Disconnect Cost	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost	H=D+G Direct Cost
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0034	0.0000	$51.17	$0.1761	$0.0000	1.0000	$0.0000	$0.1761
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0050	0.0000	$31.17	$0.1562	$0.0000	1.0000	$0.0000	$0.1562
ENGINEERING	JG57	Job Grade 57	0.1500	0.0000	$40.54	$6.0807	$0.0000	1.0000	$0.0000	$6.0807
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0111	0.0000	$32.62	$0.3632	$0.0000	1.0000	$0.0000	$0.3632
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0334	0.0000	$34.31	$1.1460	$0.0000	1.0000	$0.0000	$1.1460
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	0.4167	0.0000	$42.55	$17.7292	$0.0000	1.0000	$0.0000	$17.7292
TRAVEL	420X	Outside Plant Constr (OSPC)	0.0200	0.0000	$42.55	$0.8510	$0.0000	1.0000	$0.0000	$0.8510
									Total	26.50225496

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0034	0.0000	$51.17	$0.1761	$0.0000	1.0000	$0.0000	$0.1761
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.0050	0.0000	$31.17	$0.1562	$0.0000	1.0000	$0.0000	$0.1562
ENGINEERING	JG57	Job Grade 57	0.1500	0.0000	$40.54	$6.0807	$0.0000	1.0000	$0.0000	$6.0807
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.0111	0.0000	$32.62	$0.3632	$0.0000	1.0000	$0.0000	$0.3632
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.0334	0.0000	$34.31	$1.1460	$0.0000	1.0000	$0.0000	$1.1460
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	0.4167	0.0000	$42.55	$17.7292	$0.0000	1.0000	$0.0000	$17.7292
TRAVEL	420X	Outside Plant Constr (OSPC)	0.0200	0.0000	$42.55	$0.8510	$0.0000	1.0000	$0.0000	$0.8510
									Total	26.5023

000133

Nonrecurring Cost Summary

Tennessee

A.17.5 - Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Load Coil/Equipment Removal First/Add'l

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$312.0862	$0.0000	$312.0862	$7.7974	$0.0000	$7.7974
Total Cost	$312.0862	$0.0000	$312.0862	$7.7974	$0.0000	$7.7974
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$313.0265			$7.8209
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$313.0265**			**$7.8209**

000134

Nonrecurring Cost Development

Tennessee

A.17.5 - Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Load Coil/Equipment Removal First/Add'l

4/29/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0860	0.0014	0.0000	0.0000	$51.17	$4.4026	$0.0734	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$4.4026	$0.0734
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.1253	0.0021	0.0000	0.0000	$31.17	$3.9040	$0.0651	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$3.9040	$0.0651
ENGINEERING	JG57	Job Grade 57	3.7500	0.0000	0.0000	0.0000	$40.54	$152.0175	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$152.0175	$0.0000
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.2783	0.0000	0.0000	0.0000	$32.62	$9.0792	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$9.0792	$0.0000
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.8350	0.0000	0.0000	0.0000	$34.31	$28.6489	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$28.6489	$0.0000
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	2.1800	0.1800	0.0000	0.0000	$42.55	$92.7590	$7.6590	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$92.7590	$7.6590
TRAVEL	420X	Outside Plant Constr (OSPC)	0.5000	0.0000	0.0000	0.0000	$42.55	$21.2750	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$21.2750	$0.0000
														Total	312.0862	7.7974

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0860	0.0014	0.0000	0.0000	$51.17	$4.4026	$0.0734	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$4.4026	$0.0734
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.1253	0.0021	0.0000	0.0000	$31.17	$3.9040	$0.0651	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$3.9040	$0.0651
ENGINEERING	JG57	Job Grade 57	3.7500	0.0000	0.0000	0.0000	$40.54	$152.0175	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$152.0175	$0.0000
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.2783	0.0000	0.0000	0.0000	$32.62	$9.0792	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$9.0792	$0.0000
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.8350	0.0000	0.0000	0.0000	$34.31	$28.6489	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$28.6489	$0.0000
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	2.1800	0.1800	0.0000	0.0000	$42.56	$92.7590	$7.6590	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$92.7590	$7.6590
TRAVEL	420X	Outside Plant Constr (OSPC)	0.5000	0.0000	0.0000	0.0000	$42.55	$21.2750	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$21.2750	$0.0000
														Total	312.0862	7.7974

000135

Nonrecurring Cost Summary

Tennessee
A.17.6 - Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Bridged Tap Removal First/Add'l

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$358.3239	$0.0000	$358.3239	$4.2550	$0.0000	$4.2550
Total Cost	$358.3239	$0.0000	$358.3239	$4.2550	$0.0000	$4.2550
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$359.4035			$4.2678
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$359.4035**			**$4.2678**

000136

Nonrecurring Cost Development

Tennessee

A.17.6 - Unbundled Sub-Loop Modification - 2W/4W Copper Distribution Bridged Tap Removal First/Add'l

4/29/02

Function	JFC/ Paybend	JFC/Paybend Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0860	0.0000	0.0000	0.0000	$51.17	$4.4026	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$4.4026	$0.0000
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.1253	0.0000	0.0000	0.0000	$31.17	$3.9040	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$3.9040	$0.0000
ENGINEERING	JG57	Job Grade 57	3.7500	0.0000	0.0000	0.0000	$40.54	$152.0175	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$152.0175	$0.0000
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.2783	0.0000	0.0000	0.0000	$32.62	$9.0792	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$9.0792	$0.0000
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.8350	0.0000	0.0000	0.0000	$34.31	$28.6489	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$28.6489	$0.0000
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	3.2667	0.1000	0.0000	0.0000	$42.55	$138.9967	$4.2550	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$138.9967	$4.2550
TRAVEL	420X	Outside Plant Constr (OSPC)	0.5000	0.0000	0.0000	0.0000	$42.55	$21.2750	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$21.2750	$0.0000
														Total	358.3239	4.2550

Function	JFC/ Paybend	JFC/Paybend Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.0860	0.0000	0.0000	0.0000	$51.17	$4.4026	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$4.4026	$0.0000
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.1253	0.0000	0.0000	0.0000	$31.17	$3.9040	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$3.9040	$0.0000
ENGINEERING	JG57	Job Grade 57	3.7500	0.0000	0.0000	0.0000	$40.54	$152.0175	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$152.0175	$0.0000
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.2783	0.0000	0.0000	0.0000	$32.62	$9.0792	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$9.0792	$0.0000
ENGINEERING	4M1X	Address & Facility Inventory (AFIG)	0.8350	0.0000	0.0000	0.0000	$34.31	$28.6489	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$28.6489	$0.0000
CONNECT & TEST	420X	Outside Plant Constr (OSPC)	3.2667	0.1000	0.0000	0.0000	$42.55	$138.9967	$4.2550	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$138.9967	$4.2550
TRAVEL	420X	Outside Plant Constr (OSPC)	0.5000	0.0000	0.0000	0.0000	$42.55	$21.2750	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$21.2750	$0.0000
														Total	358.3239	4.2550

000137

Nonrecurring Cost Summary

Tennessee
A.19.1 - Loop Testing - Basic per 1/2 hour

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$57.5015	$0.0000	$57.5015	$37.3230	$0.0000	$37.3230
Total Cost	$57.5015	$0.0000	$57.5015	$37.3230	$0.0000	$37.3230
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$57.6747			$37.4355
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$57.6747**			**$37.4355**

000138

4/29/02

Nonrecurring Cost Development

Tennessee
A.19.1 - Loop Testing - Basic per 1/2 hour

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
Loop Testing - Basic Per 1/2 Hour	230XB	Cust Pnt Of Cont, Basic Time - ICSC/LCSC	0.0175	0.0000	0.0000	0.0000	$29.26	$0.5121	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.5121	$0.0000
Loop Testing - Basic Per 1/2 Hour	4AXXB	Acc Cust Adv Cntr, Bas Time (ACAC)	0.5000	0.5000	0.0000	0.0000	$35.83	$17.9150	$17.9150	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$17.9150	$17.9150
Loop Testing - Basic Per 1/2 Hour	410XB	Install & Mtce - Pots, Basic Time	0.7067	0.5000	0.0000	0.0000	$36.80	$26.0053	$18.4000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$26.0053	$18.4000
Loop Testing - Basic Per 1/2 Hour	431XB	CO I&M Field, Basic Time - Ckt & Fac	0.0250	0.0250	0.0000	0.0000	$40.32	$1.0080	$1.0080	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.0080	$1.0080
Loop Testing - Basic Per 1/2 Hour	4WXXB	Work Management Center, Basic Time (WMC)	0.0207	0.0000	0.0000	0.0000	$31.60	$0.6531	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.6531	$0.0000
Loop Testing - Basic Per 1/2 Hour	410XB	Install & Mtce - Pots, Basic Time	0.3100	0.0000	0.0000	0.0000	$36.80	$11.4080	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$11.4080	$0.0000
														Total	57.5015	37.3230

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
Loop Testing - Basic Per 1/2 Hour	230XB	Cust Pnt Of Cont, Basic Time - ICSC/LCSC	0.0175	0.0000	0.0000	0.0000	$29.26	$0.5121	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.5121	$0.0000
Loop Testing - Basic Per 1/2 Hour	4AXXB	Acc Cust Adv Cntr, Bas Time (ACAC)	0.5000	0.5000	0.0000	0.0000	$35.83	$17.9150	$17.9150	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$17.9150	$17.9150
Loop Testing - Basic Per 1/2 Hour	410XB	Install & Mtce - Pots, Basic Time	0.7067	0.5000	0.0000	0.0000	$36.80	$26.0053	$18.4000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$26.0053	$18.4000
Loop Testing - Basic Per 1/2 Hour	431XB	CO I&M Field, Basic Time - Ckt & Fac	0.0250	0.0250	0.0000	0.0000	$40.32	$1.0080	$1.0080	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.0080	$1.0080
Loop Testing - Basic Per 1/2 Hour	4WXXB	Work Management Center, Basic Time (WMC)	0.0207	0.0000	0.0000	0.0000	$31.60	$0.6531	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.6531	$0.0000
Loop Testing - Basic Per 1/2 Hour	410XB	Install & Mtce - Pots, Basic Time	0.3100	0.0000	0.0000	0.0000	$36.80	$11.4080	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$11.4080	$0.0000
														Total	57.5015	37.3230

000139

Nonrecurring Cost Summary

Tennessee
A.19.2 - Loop Testing - Overtime per 1/2 hour

4/29/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$74.9832	$0.0000	$74.9832	$48.8073	$0.0000	$48.8073
Total Cost	$74.9832	$0.0000	$74.9832	$48.8073	$0.0000	$48.8073
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$75.2091			$48.9543
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$75.2091**			**$48.9543**

000140

4/29/02

Nonrecurring Cost Development

Tennessee
A.19.2 - Loop Testing - Overtime per 1/2 hour

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktimes First	A Installation Worktimes Additional	B Disconnect Worktimes First	B Disconnect Worktimes Additional	C Direct Labor Rate	D=AxC Install Cost First	D=AxC Install Cost Additional	E=BxC Disconnect Cost First	E=BxC Disconnect Cost Additional	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost First	G=ExF Discounted Disconnect Cost Additional	H=D+G Direct Cost First	H=D+G Direct Cost Additional
Loop Testing - Overtime Per 1/2 Hour	230XO	Cust Pnt Of Cont, OT - ICSC/LCSC	0.0175	0.0000	0.0000	0.0000	$38.79	$0.6788	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.6788	$0.0000
Loop Testing - Overtime Per 1/2 Hour	4AXXO	Acc Cust Adv Cntr, OT (ACAC)	0.5000	0.5000	0.0000	0.0000	$47.29	$23.6450	$23.6450	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$23.6450	$23.6450
Loop Testing - Overtime Per 1/2 Hour	410XO	Install & Mtce - Pots, OT	0.7067	0.5000	0.0000	0.0000	$47.72	$33.7221	$23.8600	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$33.7221	$23.8600
Loop Testing - Overtime Per 1/2 Hour	431XO	CO I&M Field, OT - Ckt & Fac	0.0250	0.0250	0.0000	0.0000	$52.09	$1.3023	$1.3023	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.3023	$1.3023
Loop Testing - Overtime Per 1/2 Hour	4WXXO	Work Management Center, OT (WMC)	0.0207	0.0000	0.0000	0.0000	$40.73	$0.8418	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.8418	$0.0000
Loop Testing - Overtime Per 1/2 Hour	410XO	Install & Mtce - Pots, OT	0.3100	0.0000	0.0000	0.0000	$47.72	$14.7932	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$14.7932	$0.0000
														Total	74.9832	48.8073

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
Loop Testing - Overtime Per 1/2 Hour	230XO	Cust Pnt Of Cont, OT - ICSC/LCSC	0.0175	0.0000	0.0000	0.0000	$38.79	$0.6788	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.6788	$0.0000
Loop Testing - Overtime Per 1/2 Hour	4AXXO	Acc Cust Adv Cntr, OT (ACAC)	0.5000	0.5000	0.0000	0.0000	$47.29	$23.6450	$23.6450	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$23.6450	$23.6450
Loop Testing - Overtime Per 1/2 Hour	410XO	Install & Mtce - Pots, OT	0.7067	0.5000	0.0000	0.0000	$47.72	$33.7221	$23.8600	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$33.7221	$23.8600
Loop Testing - Overtime Per 1/2 Hour	431XO	CO I&M Field, OT - Ckt & Fac	0.0250	0.0250	0.0000	0.0000	$52.09	$1.3023	$1.3023	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.3023	$1.3023
Loop Testing - Overtime Per 1/2 Hour	4WXXO	Work Management Center, OT (WMC)	0.0207	0.0000	0.0000	0.0000	$40.73	$0.8418	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.8418	$0.0000
Loop Testing - Overtime Per 1/2 Hour	410XO	Install & Mtce - Pots, OT	0.3100	0.0000	0.0000	0.0000	$47.72	$14.7932	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$14.7932	$0.0000
														Total	74.9832	48.8073

000141

Nonrecurring Cost Summary

Tennessee
A.19.3 - Loop Testing - Premium per 1/2 hour

4/29/02

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$92.4794	$0.0000	$92.4794	$60.3013	$0.0000	$60.3013
Total Cost	$92.4794	$0.0000	$92.4794	$60.3013	$0.0000	$60.3013
Gross Receipts Tax Factor			x 1.0030			x 1.0030
Cost (including Gross Receipts Tax)			$92.7580			$60.4829
Common Cost Factor			x 1.0000			x 1.0000
Nonrecurring Economic Cost			**$92.7580**			**$60.4829**

000142

Nonrecurring Cost Development

4/29/02

Tennessee
A.19.3 - Loop Testing - Premium per 1/2 hour

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	Direct Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	Direct Cost First	Direct Cost Additional
Loop Testing - Premium Per 1/2 Hour	230XP	Cust Pnt Of Cont, Prem Time - ICSC/LCSC	0.0175	0.0000	0.0000	0.0000	$48.31	$0.8454	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.8454	$0.0000
Loop Testing - Premium Per 1/2 Hour	4AXXP	Acc Cust Adv Cntr, Prem Time (ACAC)	0.5000	0.5000	0.0000	0.0000	$58.76	$29.3800	$29.3800	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$29.3800	$29.3800
Loop Testing - Premium Per 1/2 Hour	410XP	Install & Mtce - Pots, Prem Time	0.7067	0.5000	0.0000	0.0000	$58.65	$41.4460	$29.3250	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$41.4460	$29.3250
Loop Testing - Premium Per 1/2 Hour	431XP	CO I&M Field, Prem Time - Ckt & Fac	0.0250	0.0250	0.0000	0.0000	$63.85	$1.5963	$1.5963	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.5963	$1.5963
Loop Testing - Premium Per 1/2 Hour	4WXXP	Work Management Center, Prem Time (WMC)	0.0207	0.0000	0.0000	0.0000	$49.85	$1.0302	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.0302	$0.0000
Loop Testing - Premium Per 1/2 Hour	410XP	Install & Mtce - Pots, Prem Time	0.3100	0.0000	0.0000	0.0000	$58.65	$18.1815	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$18.1815	$0.0000
														Total	92.4794	60.3013

Function	JFC/ Payband	JFC/Payband Description	Installation Worktimes First	Installation Worktimes Additional	Disconnect Worktimes First	Disconnect Worktimes Additional	TELRIC Labor Rate	Install Cost First	Install Cost Additional	Disconnect Cost First	Disconnect Cost Additional	Disconnect Discount Factor	Discounted Disconnect Cost First	Discounted Disconnect Cost Additional	TELRIC First	TELRIC Additional
Loop Testing - Premium Per 1/2 Hour	230XP	Cust Pnt Of Cont, Prem Time - ICSC/LCSC	0.0175	0.0000	0.0000	0.0000	$48.31	$0.8454	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$0.8454	$0.0000
Loop Testing - Premium Per 1/2 Hour	4AXXP	Acc Cust Adv Cntr, Prem Time (ACAC)	0.5000	0.5000	0.0000	0.0000	$58.76	$29.3800	$29.3800	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$29.3800	$29.3800
Loop Testing - Premium Per 1/2 Hour	410XP	Install & Mtce - Pots, Prem Time	0.7067	0.5000	0.0000	0.0000	$58.65	$41.4460	$29.3250	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$41.4460	$29.3250
Loop Testing - Premium Per 1/2 Hour	431XP	CO I&M Field, Prem Time - Ckt & Fac	0.0250	0.0250	0.0000	0.0000	$63.85	$1.5963	$1.5963	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.5963	$1.5963
Loop Testing - Premium Per 1/2 Hour	4WXXP	Work Management Center, Prem Time (WMC)	0.0207	0.0000	0.0000	0.0000	$49.85	$1.0302	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$1.0302	$0.0000
Loop Testing - Premium Per 1/2 Hour	410XP	Install & Mtce Pots, Prem Time	0.3100	0.0000	0.0000	0.0000	$58.65	$18.1815	$0.0000	$0.0000	$0.0000	1.0000	$0.0000	$0.0000	$18.1815	$0.0000
														Total	92.4794	60.3013

000143

Nonrecurring Cost Summary

Tennessee
J.3.3 - Manual Loop Make-up w/o Facility Reservation Number

4/29/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$65.7487	$0.0000		$65.7487
Total Cost	$65.7487	$0.0000		$65.7487
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$65.9468
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$65.9468**

000144

Nonrecurring Cost Development

Tennessee

J.3.3 - Manual Loop Make-up w/o Facility Reservation Number

4/29/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.0000	$51.17	$27.2054	$0.0000	1.0000	$0.0000	$27.2054
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.0000	$31.17	$23.3775	$0.0000	1.0000	$0.0000	$23.3775
ENGINEERING	JG57	Job Grade 57	0.2400	0.0000	$40.54	$9.7291	$0.0000	1.0000	$0.0000	$9.7291
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.1667	0.0000	$32.62	$5.4367	$0.0000	1.0000	$0.0000	$5.4367
									Total	65.74867

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
SERVICE INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.0000	$51.17	$27.2054	$0.0000	1.0000	$0.0000	$27.2054
SERVICE INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.0000	$31.17	$23.3775	$0.0000	1.0000	$0.0000	$23.3775
ENGINEERING	JG57	Job Grade 57	0.2400	0.0000	$40.54	$9.7291	$0.0000	1.0000	$0.0000	$9.7291
ENGINEERING	4FXX	Service Advocacy Center (SAC)	0.1667	0.0000	$32.62	$5.4367	$0.0000	1.0000	$0.0000	$5.4367
									Total	65.7487

000145

Nonrecurring Cost Summary

Tennessee
J.3.4 - Manual Loop Make-up w/ Facility Reservation Number

4/29/02

	Nonrecurring Cost		
	Direct Cost	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$68.4670	$0.0000	$68.4670
Total Cost	$68.4670	$0.0000	$68.4670
Gross Receipts Tax Factor			X 1.0030
Cost (including Gross Receipts Tax)			$68.6733
Common Cost Factor			X 1.0000
Nonrecurring Economic Cost			**$68.6733**

000146

Nonrecurring Cost Development

Tennessee
J.3.4 - Manual Loop Make-up w/ Facility Reservation Number

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
nction	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
E INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.0000	$51.17	$27.2054	$0.0000	1.0000	$0.0000	$27.2054
E INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.0000	$31.17	$23.3775	$0.0000	1.0000	$0.0000	$23.3775
ERING	JG57	Job Grade 57	0.2400	0.0000	$40.54	$9.7291	$0.0000	1.0000	$0.0000	$9.7291
ERING	4FXX	Service Advocacy Center (SAC)	0.2500	0.0000	$32.62	$8.1550	$0.0000	1.0000	$0.0000	$8.1550
									Total	68.46700333

nction	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
E INQUIRY	SDWC	Systems Designer w/Sales Com	0.5317	0.0000	$51.17	$27.2054	$0.0000	1.0000	$0.0000	$27.2054
E INQUIRY	230X	Customer Point Of Contact - ICSC/LCSC	0.7500	0.0000	$31.17	$23.3775	$0.0000	1.0000	$0.0000	$23.3775
ERING	JG57	Job Grade 57	0.2400	0.0000	$40.54	$9.7291	$0.0000	1.0000	$0.0000	$9.7291
ERING	4FXX	Service Advocacy Center (SAC)	0.2500	0.0000	$32.62	$8.1550	$0.0000	1.0000	$0.0000	$8.1550
									Total	68.4670

000147

Recurring Cost Summary

Tennessee

J.4.1 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office with Bantam Test Jack

4/29/02

	Volume Sensitive			Volume Insensitive		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	$167.7667	$0.0000	$167.7667			$0.0000
Total Monthly Cost	$167.7667	$0.0000	$167.7667	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$168.2722			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$193.5130			$0.0000

Total Monthly Economic Cost : $193.5130

000148

4/29/02

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee

J.4.1 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office with Bantam Test Jack

			A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - MDF	377C	05	$447.9755	1.0201	$456.9949	1.0000	1.3120	1.0000	1.0000	1.0000	$599.5563	1.1146	$668.2450
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$187.5000	0.9800	$183.7500	1.0000	1.0000	1.0000	1.0000	2.2180	$407.5564	1.0274	$418.7190
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$5,153.6000	0.9800	$5,050.5280	1.0000	1.4551	1.0000	1.0000	1.0000	$7,349.2051	1.0274	$7,550.4925

000149

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee

J.4.1 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office with Bantam Test Jack

	FRC	Investment	
Land - COE	20C	$38.7995	= Sum of Col C
Buildings - COE	10C	$1,004.2598	= Sum of Col E

4/29/02

			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	FRC	Sub FRC	Investment	Land Factor	Land Investment	Building Factor	Building Investment	Pole Factor	Pole Investment	Conduit Factor	Conduit Investment
Digital Elec Switch - MDF	377C	05	$668.2450	0.0045	$3.0018	0.1163	$77.6955	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$418.7190	0.0045	$1.8809	0.1163	$48.6836	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$7,550.4925	0.0045	$33.9168	0.1163	$877.8807	0.0000	$0.0000	0.0000	$0.0000
					$38.7995		$1,004.2598		$0.0000		$0.0000

000150

4/29/02

Recurring Cost Development
Volume Sensitive

Tennessee
J.4.1 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office with Bantam Test Jack

		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	$38.7995	0.0000	$0.0000	0.0993	$3.8528	0.0449	$1.7404	0.0000	$0.0000	0.0091	$0.3514	$5.9446	0.0000	$0.0000	$5.9446
Buildings - COE	10C	$1,004.2598	0.0230	$23.1213	0.0780	$78.3153	0.0352	$35.3762	0.0742	$74.5241	0.0091	$9.0966	$220.4335	0.0000	$0.0000	$220.4335
Digital Elec Switch	377C	$668.2450	0.0565	$37.7362	0.0667	$44.5459	0.0301	$20.1221	0.0283	$18.9214	0.0091	$6.0530	$127.3785	0.0000	$0.0000	$127.3785
Digtl Circ - Pair Gain	257C	$7,969.2115	0.0909	$724.4738	0.0626	$498.5398	0.0283	$225.1982	0.0174	$139.0468	0.0091	$72.1851	$1,659.4437	0.0000	$0.0000	$1,659.4437
Annual Total		$9,680.5157											$2,013.2002		$0.0000	$2,013.2002
Monthly Total (Annual Total / 12)													$167.7667		$0.0000	$167.7667

000151

Recurring Cost Summary

Tennessee

J.4.2 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack

4/29/02

	Volume Sensitive			Volume Insensitive		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	$41.9417	$0.0000	$41.9417			$0.0000
Total Monthly Cost	$41.9417	$0.0000	$41.9417	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$42.0680			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$48.3782			$0.0000

Total Monthly Economic Cost : $48.3782

000152

4/29/02

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee
J.4.2 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack

			A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - MDF	377C	05	$111.9939	1.0201	$114.2487	1.0000	1.3120	1.0000	1.0000	1.0000	$149.8891	1.1146	$167.0613
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$46.8750	0.9800	$45.9375	1.0000	1.0000	1.0000	1.0000	2.2180	$101.8891	1.0274	$104.6797
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$1,288.4000	0.9800	$1,262.6320	1.0000	1.4551	1.0000	1.0000	1.0000	$1,837.3013	1.0274	$1,887.6231

000153

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee

J.4.2 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack

	FRC	Investment	
Land - COE	20C	$9.6999	= Sum of Col C
Buildings - COE	10C	$251.0649	= Sum of Col E

4/29/02

			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	FRC	Sub FRC	Investment	Land Factor	Land Investment	Building Factor	Building Investment	Pole Factor	Pole Investment	Conduit Factor	Conduit Investment
Digital Elec Switch - MDF	377C	05	$167.0613	0.0045	$0.7504	0.1163	$19.4239	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$104.6797	0.0045	$0.4702	0.1163	$12.1709	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$1,887.6231	0.0045	$8.4792	0.1163	$219.4702	0.0000	$0.0000	0.0000	$0.0000
					$9.6999		$251.0649		$0.0000		$0.0000

000154

4/29/02

Recurring Cost Development
Volume Sensitive

Tennessee

J.4.2 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack

		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	$9.6999	0.0000	$0.0000	0.0993	$0.9632	0.0449	$0.4351	0.0000	$0.0000	0.0091	$0.0879	$1.4861	0.0000	$0.0000	$1.4861
Buildings - COE	10C	$251.0649	0.0230	$5.7803	0.0780	$19.5788	0.0352	$8.8441	0.0742	$18.6310	0.0091	$2.2741	$55.1084	0.0000	$0.0000	$55.1084
Digital Elec Switch	377C	$167.0613	0.0565	$9.4340	0.0667	$11.1365	0.0301	$5.0305	0.0283	$4.7303	0.0091	$1.5132	$31.8446	0.0000	$0.0000	$31.8446
Digtl Circ - Pair Gain	257C	$1,992.3029	0.0909	$181.1184	0.0626	$124.6350	0.0283	$56.2995	0.0174	$34.7617	0.0091	$18.0463	$414.8609	0.0000	$0.0000	$414.8609
Annual Total		$2,420.1289											$503.3001		$0.0000	$503.3001
Monthly Total (Annual Total / 12)													$41.9417		$0.0000	$41.9417

000155

Nonrecurring Cost Summary

Tennessee

J.4.2 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$370.5127	$0.0000		$370.5127
Total Cost	$370.5127	$0.0000		$370.5127
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$371.6291
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$371.6291**

000156

Nonrecurring Cost Development

Tennessee

J.4.2 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office with Bantam Test Jack

5/1/02

Function	JFC/ Payband	JFC/Payband Description	A Installation Worktime	B Disconnect Worktime	C Direct Labor Rate	D=AxC Install Cost	E=BxC Disconnect Cost	F Disconnect Discount Factor	G=ExF Discounted Disconnect Cost	H=D+G Direct Cost
COSMOS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	3.0000	0.0000	$50.98	$152.9400	$0.0000	1.1681	$0.0000	$152.9400
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	370.5127

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
COSMOS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	3.0000	0.0000	$50.98	$152.9400	$0.0000	1.1681	$0.0000	$152.9400
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	370.5127

000157

Nonrecurring Cost Summary

Tennessee
J.4.3 - Line Sharing Splitter - per Line Activation in the Central Office

5/1/02

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$39.2756	$0.0000	$39.2756	$15.6510	$0.0000	$15.6510
Total Cost	$39.2756	$0.0000	$39.2756	$15.6510	$0.0000	$15.6510
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$39.3940			$15.6982
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$39.3940**			**$15.6982**

000158

Nonrecurring Cost Development

Tennessee

J.4.3 - Line Sharing Splitter - per Line Activation in the Central Office

5/1/02

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.0833	0.0208	0.0000	0.0000	$50.98	$4.2483	$1.0621	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.2483	$1.0621
Assignment Facility Inventory Group	4M1X	Address & Facility Inventory (AFIG)	0.0467	0.0467	0.0000	0.0000	$34.31	$1.6011	$1.6011	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.6011	$1.6011
Work Management Center	4WXX	Work Management Center (WMC)	0.0500	0.0500	0.0000	0.0000	$32.76	$1.6380	$1.6380	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.6380	$1.6380
CO Install & Mtce Field - Ckt & Fac	431X	CO Install & Mtce Field - Ckt & Fac	0.2500	0.1000	0.0000	0.0000	$42.04	$10.5100	$4.2040	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$10.5100	$4.2040
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.0250	0.0250	0.0000	0.0000	$50.98	$1.2745	$1.2745	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.2745	$1.2745
Assignment Facility Inventory Group	4M1X	Address & Facility Inventory (AFIG)	0.0047	0.0047	0.0000	0.0000	$34.31	$0.1613	$0.1613	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.1613	$0.1613
CO Install & Mtce Field - Ckt & Fac	431X	CO Install & Mtce Field - Ckt & Fac	0.0330	0.0450	0.0000	0.0000	$42.04	$1.3873	$1.8918	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3873	$1.8918
Installation & Maintenance	410X	Install & Mtce - Pots	0.0600	0.0600	0.0000	0.0000	$40.26	$2.4156	$2.4156	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.4156	$2.4156
Installation & Maintenance	410X	Install & Mtce - Pots	0.0500	0.0000	0.0000	0.0000	$40.26	$2.0130	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.0130	$0.0000
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.4500	0.0450	0.0000	0.0000	$31.17	$14.0265	$1.4027	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0265	$1.4027
														Total	39.2756	15.6510

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional		First	Additional	First	Additional		First	Additional	First	Additional
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.0833	0.0208	0.0000	0.0000	$50.98	$4.2483	$1.0621	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$4.2483	$1.0621
Assignment Facility Inventory Group	4M1X	Address & Facility Inventory (AFIG)	0.0467	0.0467	0.0000	0.0000	$34.31	$1.6011	$1.6011	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.6011	$1.6011
Work Management Center	4WXX	Work Management Center (WMC)	0.0500	0.0500	0.0000	0.0000	$32.76	$1.6380	$1.6380	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.6380	$1.6380
CO Install & Mtce Field - Ckt & Fac	431X	CO Install & Mtce Field - Ckt & Fac	0.2500	0.1000	0.0000	0.0000	$42.04	$10.5100	$4.2040	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$10.5100	$4.2040
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.0250	0.0250	0.0000	0.0000	$50.98	$1.2745	$1.2745	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.2745	$1.2745
Assignment Facility Inventory Group	4M1X	Address & Facility Inventory (AFIG)	0.0047	0.0047	0.0000	0.0000	$34.31	$0.1613	$0.1613	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.1613	$0.1613
CO Install & Mtce Field - Ckt & Fac	431X	CO Install & Mtce Field - Ckt & Fac	0.0330	0.0450	0.0000	0.0000	$42.04	$1.3873	$1.8918	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.3873	$1.8918
Installation & Maintenance	410X	Install & Mtce - Pots	0.0600	0.0600	0.0000	0.0000	$40.26	$2.4156	$2.4156	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.4156	$2.4156
Installation & Maintenance	410X	Install & Mtce - Pots	0.0500	0.0000	0.0000	0.0000	$40.26	$2.0130	$0.0000	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$2.0130	$0.0000
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.4500	0.0450	0.0000	0.0000	$31.17	$14.0265	$1.4027	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0265	$1.4027
														Total	39.2756	15.6510

000159

Nonrecurring Cost Summary

Tennessee
J.4.4 - Line Sharing Splitter - per Subsequent Activity per Line Arrangement

5/1/02

Nonrecurring Cost

	First			Additional		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H	$34.4584	$0.0000	$34.4584	$12.5858	$0.0000	$12.5858
Total Cost	$34.4584	$0.0000	$34.4584	$12.5858	$0.0000	$12.5858
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$34.5623			$12.6237
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$34.5623**			**$12.6237**

000160

Nonrecurring Cost Development

5/1/02

Tennessee

J.4.4 - Line Sharing Splitter - per Subsequent Activity per Line Arrangement

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
Assignment Facility Inventory Group	4M1X	Address & Facility Inventory (AFIG)	0.0467	0.0467	0.0000	0.0000	$34.31	$1.6011	$1.6011	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.6011	$1.6011
Work Management Center	4WXX	Work Management Center (WMC)	0.1000	0.1000	0.0000	0.0000	$32.76	$3.2760	$3.2760	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.2760	$3.2760
CO Install & Mtce Field - Ckt & Fac	431X	CO Install & Mtce Field - Ckt & Fac	0.3700	0.1500	0.0000	0.0000	$42.04	$15.5548	$6.3060	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.5548	$6.3060
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.4500	0.0450	0.0000	0.0000	$31.17	$14.0265	$1.4027	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0265	$1.4027
														Total	34.4584	12.5858

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor	Install Cost		Disconnect Cost		Disconnect Discount	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	First	Additional	First	Additional	Rate	First	Additional	First	Additional	Factor	First	Additional	First	Additional
Assignment Facility Inventory Group	4M1X	Address & Facility Inventory (AFIG)	0.0467	0.0467	0.0000	0.0000	$34.31	$1.6011	$1.6011	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$1.6011	$1.6011
Work Management Center	4WXX	Work Management Center (WMC)	0.1000	0.1000	0.0000	0.0000	$32.76	$3.2760	$3.2760	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$3.2760	$3.2760
CO Install & Mtce Field - Ckt & Fac	431X	CO Install & Mtce Field - Ckt & Fac	0.3700	0.1500	0.0000	0.0000	$42.04	$15.5548	$6.3060	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$15.5548	$6.3060
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.4500	0.0450	0.0000	0.0000	$31.17	$14.0265	$1.4027	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$14.0265	$1.4027
														Total	34.4584	12.5858

000161

Nonrecurring Cost Summary

Tennessee
J.4.6 - Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per LSOD)

5/1/02

Nonrecurring Cost

	Direct Cost	**Shared Cost**		**TELRIC**
Nonrecurring Cost Development Sheet Col H	$108.3297	$0.0000		$108.3297
Total Cost	$108.3297	$0.0000		$108.3297
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$108.6561
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$108.6561**

000162

Nonrecurring Cost Development

Tennessee
J.4.6 - Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per LSOD)

5/1/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	**JFC/ Payband**	**JFC/Payband Description**	**Installation Worktime**	**Disconnect Worktime**	**Direct Labor Rate**	**Install Cost**	**Disconnect Cost**	**Disconnect Discount Factor**	**Discounted Disconnect Cost**	**Direct Cost**
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	1.0000	0.0000	$50.98	$50.9800	$0.0000	1.1681	$0.0000	$50.9800
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
									Total	**108.3297**

Function	**JFC/ Payband**	**JFC/Payband Description**	**Installation Worktime**	**Disconnect Worktime**	**TELRIC Labor Rate**	**Install Cost**	**Disconnect Cost**	**Disconnect Discount Factor**	**Discounted Disconnect Cost**	**TELRIC**
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	1.0000	0.0000	$50.98	$50.9800	$0.0000	1.1681	$0.0000	$50.9800
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
									Total	**108.3297**

000163

Nonrecurring Cost Summary

Tennessee
J.4.7 - Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per occurrence of each group of 24 lines (48 pairs))

5/1/02

	Nonrecurring Cost		
	Direct Cost	**Shared Cost**	**TELRIC**
Nonrecurring Cost Development Sheet Col H	$54.2393	$0.0000	$54.2393
Total Cost	$54.2393	$0.0000	$54.2393
Gross Receipts Tax Factor			X 1.0030
Cost (including Gross Receipts Tax)			$54.4027
Common Cost Factor			X 1.0000
Nonrecurring Economic Cost			**$54.4027**

000164

Nonrecurring Cost Development

Tennessee

J.4.7 - Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per occurrence of each group of 24 lines (48 pairs))

5/1/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
COSMOS / SWITCH	JG56	Job Grade 56	1.5000	0.0000	$36.16	$54.2393	$0.0000	1.1681	$0.0000	$54.2393
									Total	54.23925

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
COSMOS / SWITCH	JG56	Job Grade 56	1.5000	0.0000	$36.16	$54.2393	$0.0000	1.1681	$0.0000	$54.2393
									Total	54.2393

000165

Nonrecurring Cost Summary

Tennessee
J.4.8 - Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per order for J.4.7)

Nonrecurring Cost

	Initial			Subsequent		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Nonrecurring Cost Development Sheet Col H			$0.0000	$15.5850	$0.0000	$15.5850
Total Cost	$0.0000	$0.0000	$0.0000	$15.5850	$0.0000	$15.5850
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$0.0000			$15.6320
Common Cost Factor			X 1.0000			X 1.0000
Nonrecurring Economic Cost			**$0.0000**			**$15.6320**

000166

5/1/02

Nonrecurring Cost Development

Tennessee

J.4.8 - Line Sharing - per CLEC/DLEC Owned Splitter in the Central Office (per order for J.4.7)

			A		B		C	D=AxC		E=BxC		F	G=ExF		H=D+G	
			Installation Worktimes		Disconnect Worktimes		Direct Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		Direct Cost	
Function	JFC/ Payband	JFC/Payband Description	Initial	Subsequent	Initial	Subsequent		Initial	Subsequent	Initial	Subsequent		Initial	Subsequent	Initial	Subsequent
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.5000	0.0000	0.0000	$31.17	$0.0000	$15.5850	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.0000	$15 5850
														Total	0.0000	15.5850

			Installation Worktimes		Disconnect Worktimes		TELRIC Labor Rate	Install Cost		Disconnect Cost		Disconnect Discount Factor	Discounted Disconnect Cost		TELRIC	
Function	JFC/ Payband	JFC/Payband Description	Initial	Subsequent	Initial	Subsequent		Initial	Subsequent	Initial	Subsequent		Initial	Subsequent	Initial	Subsequent
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.5000	0.0000	0.0000	$31.17	$0.0000	$15.5850	$0.0000	$0.0000	1.1681	$0.0000	$0.0000	$0.0000	$15 5850
														Total	0.0000	15.5850

000167

Recurring Cost Summary

Tennessee

J.4.32 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack

4/29/02

	Volume Sensitive			Volume Insensitive		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	$3.4344	$0.0000	$3.4344			$0.0000
Total Monthly Cost	$3.4344	$0.0000	$3.4344	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$3.4448			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$3.9615			$0.0000

Total Monthly Economic Cost : $3.9615

000168

4/29/02

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee

J.4.32 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack

			A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - MDF	377C	05	$7.0798	1.0201	$7.2223	1.0000	1.3120	1.0000	1.0000	1.0000	$9.4753	1.1146	$10.5609
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$3.9063	0.9800	$3.8281	1.0000	1.0000	1.0000	1.0000	2.2180	$8.4908	1.0274	$8.7233
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$107.3667	0.9800	$105.2193	1.0000	1.4551	1.0000	1.0000	1.0000	$153.1084	1.0274	$157.3019

000169

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee

J.4.32 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack

	FRC	Investment	
Land - COE	20C	$0.7932	= Sum of Col C
Buildings - COE	10C	$20.5313	= Sum of Col E

4/29/02

	FRC	Sub FRC	A=Prev Page Col G Investment	B Land Factor	C=(AxB) Land Investment	D Building Factor	E=(AxD) Building Investment	F Pole Factor	G=(AxF) Pole Investment	H Conduit Factor	I=(AxH) Conduit Investment
Digital Elec Switch - MDF	377C	05	$10.5609	0.0045	$0.0474	0.1163	$1.2279	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$8.7233	0.0045	$0.0392	0.1163	$1.0142	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$157.3019	0.0045	$0.7066	0.1163	$18.2892	0.0000	$0.0000	0.0000	$0.0000
					$0.7932		$20.5313		$0.0000		$0.0000

000170

Recurring Cost Development
Volume Sensitive

Tennessee
J.4.32 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack

)2		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
- COE	20C	$0.7932	0.0000	$0.0000	0.0993	$0.0788	0.0449	$0.0356	0.0000	$0.0000	0.0091	$0.0072	$0.1215	0.0000	$0.0000	$0.1215
ings - COE	10C	$20.5313	0.0230	$0.4727	0.0780	$1.6011	0.0352	$0.7232	0.0742	$1.5236	0.0091	$0.1860	$4.5066	0.0000	$0.0000	$4.5066
al Elec Switch	377C	$10.5609	0.0565	$0.5964	0.0667	$0.7040	0.0301	$0.3180	0.0283	$0.2990	0.0091	$0.0957	$2.0131	0.0000	$0.0000	$2.0131
Circ - Pair Gain	257C	$166.0252	0.0909	$15.0932	0.0626	$10.3862	0.0283	$4.6916	0.0174	$2.8968	0.0091	$1.5039	$34.5717	0.0000	$0.0000	$34.5717
ıal Total		$197.9106											$41.2129		$0.0000	$41.2129
thly Total (Annual Total / 12)													$3.4344		$0.0000	$3.4344

000171

Nonrecurring Cost Summary

Tennessee

J.4.32 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$248.1607	$0.0000		$248.1607
Total Cost	$248.1607	$0.0000		$248.1607
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$248.9084
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$248.9084**

000172

Nonrecurring Cost Development

Tennessee

J.4.32 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office with Bantam Test Jack

5/1/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
COSMOS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.6000	0.0000	$50.98	$30.5880	$0.0000	1.1681	$0.0000	$30.5880
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	248.1607

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
COSMOS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.6000	0.0000	$50.98	$30.5880	$0.0000	1.1681	$0.0000	$30.5880
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	248.1607

000173

Recurring Cost Summary

Tennessee

J.4.33 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at–a-time) in the Central Office without Bantam Test Jack

4/29/02

	Volume Sensitive			Volume Insensitive		
	Direct Cost	Shared Cost	TELRIC	Direct Cost	Shared Cost	TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	$116.6669	$0.0000	$116.6669			$0.0000
Total Monthly Cost	$116.6669	$0.0000	$116.6669	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$117.0184			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$134.5712			$0.0000

Total Monthly Economic Cost : $134.5712

000174

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee

J.4.33 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office without Bantam Test Jack

			A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - MDF	377C	05	$447.9755	1.0201	$456.9949	1.0000	1.3120	1.0000	1.0000	1.0000	$599.5563	1.1146	$668.2450
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$125.0000	0.9800	$122.5000	1.0000	1.0000	1.0000	1.0000	2.2180	$271.7043	1.0274	$279.1460
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$3,463.6000	0.9800	$3,394.3280	1.0000	1.4551	1.0000	1.0000	1.0000	$4,939.2089	1.0274	$5,074.4889

000175

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee

J.4.33 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office without Bantam Test Jack

	FRC	Investment	
Land - COE	20C	$27.0503	= Sum of Col C
Buildings - COE	10C	$700.1519	= Sum of Col E

4/29/02

	FRC	Sub FRC	A=Prev Page Col G Investment	B Land Factor	C=(AxB) Land Investment	D Building Factor	E=(AxD) Building Investment	F Pole Factor	G=(AxF) Pole Investment	H Conduit Factor	I=(AxH) Conduit Investment
Digital Elec Switch - MDF	377C	05	$668.2450	0.0045	$3.0018	0.1163	$77.6955	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$279.1460	0.0045	$1.2539	0.1163	$32.4557	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$5,074.4889	0.0045	$22.7946	0.1163	$590.0007	0.0000	$0.0000	0.0000	$0.0000
					$27.0503		$700.1519		$0.0000		$0.0000

000176

Recurring Cost Development
Volume Sensitive

Tennessee

J.4.33 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office without Bantam Test Jack

		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
Land - COE	20C	$27.0503	0.0000	$0.0000	0.0993	$2.6861	0.0449	$1.2133	0.0000	$0.0000	0.0091	$0.2450	$4.1445	0.0000	$0.0000	$4.1445
Buildings - COE	10C	$700.1519	0.0230	$16.1198	0.0780	$54.6000	0.0352	$24.6637	0.0742	$51.9569	0.0091	$6.3420	$153.6823	0.0000	$0.0000	$153.6823
Digital Elec Switch	377C	$668.2450	0.0565	$37.7362	0.0667	$44.5459	0.0301	$20.1221	0.0283	$18.9214	0.0091	$6.0530	$127.3785	0.0000	$0.0000	$127.3785
Digti Circ - Pair Gain	257C	$5,353.6348	0.0909	$486.6941	0.0626	$334.9140	0.0283	$151.2858	0.0174	$93.4102	0.0091	$48.4932	$1,114.7973	0.0000	$0.0000	$1,114.7973
Annual Total		$6,749.0821											$1,400.0025		$0.0000	$1,400.0025
Monthly Total (Annual Total / 12)													$116.6669		$0.0000	$116.6669

000177

Nonrecurring Cost Summary

Tennessee

J.4.33 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at–a-time) in the Central Office without Bantam Test Jack

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$379.0090	$0.0000		$379.0090
Total Cost	$379.0090	$0.0000		$379.0090
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$380.1510
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$380.1510**

000178

Nonrecurring Cost Development

Tennessee

J.4.33 - Line Sharing Splitter – per BST Splitter System 96-Line Capacity (shelf-at-a-time) in the Central Office without Bantam Test Jack

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	**JFC/ Payband**	**JFC/Payband Description**	**Installation Worktime**	**Disconnect Worktime**	**Direct Labor Rate**	**Install Cost**	**Disconnect Cost**	**Disconnect Discount Factor**	**Discounted Disconnect Cost**	**Direct Cost**
OS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	3.1667	0.0000	$50.98	$161.4363	$0.0000	1.1681	$0.0000	$161.4363
ex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
ex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	**379.0090268**

Function	**JFC/ Payband**	**JFC/Payband Description**	**Installation Worktime**	**Disconnect Worktime**	**TELRIC Labor Rate**	**Install Cost**	**Disconnect Cost**	**Disconnect Discount Factor**	**Discounted Disconnect Cost**	**TELRIC**
OS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	3.1667	0.0000	$50.98	$161.4363	$0.0000	1.1681	$0.0000	$161.4363
ex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
ex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	**379.0090**

Recurring Cost Summary

Tennessee

J.4.34 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack

4/29/02

	Volume Sensitive Direct Cost	Volume Sensitive Shared Cost	Volume Sensitive TELRIC	Volume Insensitive Direct Cost	Volume Insensitive Shared Cost	Volume Insensitive TELRIC
Recurring Cost Devel. Sheets Cols L, N, & O	$2.3698	$0.0000	$2.3698			$0.0000
Total Monthly Cost	$2.3698	$0.0000	$2.3698	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$2.3770			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$2.7335			$0.0000

Total Monthly Economic Cost : $2.7335

000180

4/29/02

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee

J.4.34 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack

			A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - MDF	377C	05	$7.0798	1.0201	$7.2223	1.0000	1.3120	1.0000	1.0000	1.0000	$9.4753	1.1146	$10.5609
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$2.6042	0.9800	$2.5521	1.0000	1.0000	1.0000	1.0000	2.2180	$5.6605	1.0274	$5.8155
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$72.1583	0.9800	$70.7152	1.0000	1.4551	1.0000	1.0000	1.0000	$102.9002	1.0274	$105.7185

000181

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee

J.4.34 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack

	FRC	Investment	
Land - COE	20C	$0.5485	= Sum of Col C
Buildings - COE	10C	$14.1957	= Sum of Col E

4/29/02

	FRC	Sub FRC	A=Prev Page Col G Investment	B Land Factor	C=(AxB) Land Investment	D Building Factor	E=(AxD) Building Investment	F Pole Factor	G=(AxF) Pole Investment	H Conduit Factor	I=(AxH) Conduit Investment
Digital Elec Switch - MDF	377C	05	$10.5609	0.0045	$0.0474	0.1163	$1.2279	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$5.8155	0.0045	$0.0261	0.1163	$0.6762	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$105.7185	0.0045	$0.4749	0.1163	$12.2917	0.0000	$0.0000	0.0000	$0.0000
					$0.5485		$14.1957		$0.0000		$0.0000

000182

Recurring Cost Development
Volume Sensitive

Tennessee

J.4.34 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack

l2		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
- COE	20C	$0.5485	0.0000	$0.0000	0.0993	$0.0545	0.0449	$0.0246	0.0000	$0.0000	0.0091	$0.0050	$0.0840	0.0000	$0.0000	$0.0840
ings - COE	10C	$14.1957	0.0230	$0.3268	0.0780	$1.1070	0.0352	$0.5001	0.0742	$1.0534	0.0091	$0.1286	$3.1159	0.0000	$0.0000	$3.1159
al Elec Switch	377C	$10.5609	0.0565	$0.5964	0.0667	$0.7040	0.0301	$0.3180	0.0283	$0.2990	0.0091	$0.0957	$2.0131	0.0000	$0.0000	$2.0131
Circ - Pair Gain	257C	$111.5341	0.0909	$10.1395	0.0626	$6.9774	0.0283	$3.1518	0.0174	$1.9460	0.0091	$1.0103	$23.2249	0.0000	$0.0000	$23.2249
al Total		$136.8391											$28.4380		$0.0000	$28.4380
thly Total (Annual Total / 12)													$2.3698		$0.0000	$2.3698

000183

Nonrecurring Cost Summary

Tennessee

J.4.34 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$256.6570	$0.0000		$256.6570
Total Cost	$256.6570	$0.0000		$256.6570
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$257.4303
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$257.4303**

000184

Nonrecurring Cost Development

Tennessee

J.4.34 - Line Sharing Splitter – per BST Splitter System Port-at-a-time in the Central Office without Bantam Test Jack

5/1/02

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
COSMOS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.7667	0.0000	$50.98	$39.0843	$0.0000	1.1681	$0.0000	$39.0843
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	256.6570268

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
COSMOS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
Circuit Capacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.7667	0.0000	$50.98	$39.0843	$0.0000	1.1681	$0.0000	$39.0843
Complex Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
Complex Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
Local Carrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	256.6570

000185

Recurring Cost Summary

Tennessee

J.4.35 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office without Bantam Test Jack

4/29/02

	Volume Sensitive			Volume Insensitive		
	Direct Cost	**Shared Cost**	**TELRIC**	**Direct Cost**	**Shared Cost**	**TELRIC**
Recurring Cost Devel. Sheets Cols L, N, & O	$29.1667	$0.0000	$29.1667			$0.0000
Total Monthly Cost	$29.1667	$0.0000	$29.1667	$0.0000	$0.0000	$0.0000
Gross Receipts Tax Factor			X 1.0030			X 1.0030
Cost (including Gross Receipts Tax)			$29.2546			$0.0000
Common Cost Factor			X 1.1500			X 1.1500
Monthly Economic Cost			$33.6428			$0.0000

Total Monthly Economic Cost : $33.6428

000186

4/29/02

Investment Development (Excluding Land, Building, Pole, and Conduit)
Volume Sensitive

Tennessee

J.4.35 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office without Bantam Test Jack

			A	B	C=AxB	D1	D2	D3	D4	D5	E=Cx(D1xD2 x...xD5)	F	G=ExF
						In-Plant Factors (Default = 1)							
	FRC	Sub FRC	Material	Inflation Factor	Adjusted Material	Plug-in Inventory Factor	Mat'l Factor	Telco Factor	Plug-in Factor	Hardwire Factor	In-Plant Investment	Supporting Equipment &/or Power Loading	Total Investment
Digital Elec Switch - MDF	377C	05	$111.9939	1.0201	$114.2487	1.0000	1.3120	1.0000	1.0000	1.0000	$149.8891	1.1146	$167.0613
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$31.2500	0.9800	$30.6250	1.0000	1.0000	1.0000	1.0000	2.2180	$67.9261	1.0274	$69.7865
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$865.9000	0.9800	$848.5820	1.0000	1.4551	1.0000	1.0000	1.0000	$1,234.8022	1.0274	$1,268.6222

000187

Land, Building, Pole, and Conduit Investment Development
Volume Sensitive

Tennessee

J.4.35 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office without Bantam Test Jack

	FRC	Investment	
Land - COE	20C	$6.7626	= Sum of Col C
Buildings - COE	10C	$175.0380	= Sum of Col E

4/29/02

			A=Prev Page Col G	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)
	FRC	Sub FRC	Investment	Land Factor	Land Investment	Building Factor	Building Investment	Pole Factor	Pole Investment	Conduit Factor	Conduit Investment
Digital Elec Switch - MDF	377C	05	$167.0613	0.0045	$0.7504	0.1163	$19.4239	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Hardwired - MCEP	257C	03	$69.7865	0.0045	$0.3135	0.1163	$8.1139	0.0000	$0.0000	0.0000	$0.0000
Digtl Circ - Pair Gain - C.O. - Combined - MCEP	257C	15	$1,268.6222	0.0045	$5.6987	0.1163	$147.5002	0.0000	$0.0000	0.0000	$0.0000
					$6.7626		$175.0380		$0.0000		$0.0000

000188

Recurring Cost Development
Volume Sensitive

Tennessee
J.4.35 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office without Bantam Test Jack

9/02

		A=Prev Page Col A	B	C=(AxB)	D	E=(AxD)	F	G=(AxF)	H	I=(AxH)	J	K=(AxJ)	L=(C+E+G+I+K)	M	N=(AxM)	O=(L+N)
	FRC	Investment	Depreciation Factor	Depreciation	Cost of Money Factor	Cost of Money	Income Tax Factor	Income Tax	Plant Specific Factor	Plant Specific Expense	Ad Valorem Factor	Ad Valorem Expense	Direct Cost	Shared Cost Factor	Shared Cost	TELRIC
nd - COE	20C	$6.7626	0.0000	$0.0000	0.0993	$0.6715	0.0449	$0.3033	0.0000	$0.0000	0.0091	$0.0613	$1.0361	0.0000	$0.0000	$1.0361
ildings - COE	10C	$175.0380	0.0230	$4.0299	0.0780	$13.6500	0.0352	$6.1659	0.0742	$12.9892	0.0091	$1.5855	$38.4206	0.0000	$0.0000	$38.4206
gital Elec Switch	377C	$167.0613	0.0565	$9.4340	0.0667	$11.1365	0.0301	$5.0305	0.0283	$4.7303	0.0091	$1.5132	$31.8446	0.0000	$0.0000	$31.8446
gtl Circ - Pair Gain	257C	$1,338.4087	0.0909	$121.6735	0.0626	$83.7285	0.0283	$37.8215	0.0174	$23.3526	0.0091	$12.1233	$278.6993	0.0000	$0.0000	$278.6993
nual Total		$1,687.2705											$350.0006		$0.0000	$350.0006
nthly Total (Annual Total / 12)													$29.1667		$0.0000	$29.1667

000189

Nonrecurring Cost Summary

Tennessee

J.4.35 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office without Bantam Test Jack

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$379.0090	$0.0000		$379.0090
Total Cost	$379.0090	$0.0000		$379.0090
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$380.1510
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$380.1510**

000190

Nonrecurring Cost Development

Tennessee

J.4.35 - Line Sharing Splitter – per BST Splitter System 24-Line Capacity in the Central Office without Bantam Test Jack

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
ɔS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
ɔapacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	3.1667	0.0000	$50.98	$161.4363	$0.0000	1.1681	$0.0000	$161.4363
‹x Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
‹x Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
arrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	379.0090268

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
ɔS / SWITCH	JG56	Job Grade 56	4.0000	0.0000	$36.16	$144.6380	$0.0000	1.1681	$0.0000	$144.6380
ɔapacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	3.1667	0.0000	$50.98	$161.4363	$0.0000	1.1681	$0.0000	$161.4363
‹x Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.7400	0.0000	$31.17	$23.0658	$0.0000	1.1681	$0.0000	$23.0658
‹x Resale Support Group	SDWC	Systems Designer w/Sales Com	0.6700	0.0000	$51.17	$34.2839	$0.0000	1.1681	$0.0000	$34.2839
arrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.5000	0.0000	$31.17	$15.5850	$0.0000	1.1681	$0.0000	$15.5850
									Total	379.0090

000191

Nonrecurring Cost Summary

Tennessee

J.4.199 - Line Sharing Splitter – per BST Splitter System 96-Line Cap (shelf-at–a-time) in the CO with Bantam Test Jack - Disconnect

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$348.3203	$0.0000		$348.3203
Total Cost	$348.3203	$0.0000		$348.3203
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$349.3698
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$349.3698**

000192

Nonrecurring Cost Development

Tennessee

J.4.199 - Line Sharing Splitter – per BST Splitter System 96-Line Cap (shelf-at-a-time) in the CO with Bantam Test Jack - Disconnect

			A	B	C	D=AxC	E=BxC	F	G=ExF	H=D+G
Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	Direct Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	Direct Cost
ɔS / SWITCH	JG56	Job Grade 56	0.0000	2.0000	$36.16	$0.0000	$72.3190	1.1681	$84.4759	$84.4759
ɔapacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.0000	3.0000	$50.98	$0.0000	$152.9400	1.1681	$178.6494	$178.6494
·x Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.0000	0.7400	$31.17	$0.0000	$23.0658	1.1681	$26.9432	$26.9432
·x Resale Support Group	SDWC	Systems Designer w/Sales Com	0.0000	0.6700	$51.17	$0.0000	$34.2839	1.1681	$40.0471	$40.0471
·arrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.5000	$31.17	$0.0000	$15.5850	1.1681	$18.2049	$18.2049
									Total	348.3203263

Function	JFC/ Payband	JFC/Payband Description	Installation Worktime	Disconnect Worktime	TELRIC Labor Rate	Install Cost	Disconnect Cost	Disconnect Discount Factor	Discounted Disconnect Cost	TELRIC
ɔS / SWITCH	JG56	Job Grade 56	0.0000	2.0000	$36.16	$0.0000	$72.3190	1.1681	$84.4759	$84.4759
ɔapacity Mgnt (CCM)	34XX	Ntwk & Eng Planning (FG20)	0.0000	3.0000	$50.98	$0.0000	$152.9400	1.1681	$178.6494	$178.6494
·x Resale Support Group	221X	Complex Resale Support Group (CRSG)	0.0000	0.7400	$31.17	$0.0000	$23.0658	1.1681	$26.9432	$26.9432
·x Resale Support Group	SDWC	Systems Designer w/Sales Com	0.0000	0.6700	$51.17	$0.0000	$34.2839	1.1681	$40.0471	$40.0471
·arrier Service Center	230X	Customer Point Of Contact - ICSC/LCSC	0.0000	0.5000	$31.17	$0.0000	$15.5850	1.1681	$18.2049	$18.2049
									Total	348.3203

000193

Nonrecurring Cost Summary

Tennessee

J.4.299 - Line Sharing Splitter – per BST Splitter System 24-Line Cap in the CO with Bantam Test Jack - Disconnect

5/1/02

Nonrecurring Cost

	Direct Cost	Shared Cost		TELRIC
Nonrecurring Cost Development Sheet Col H	$348.3203	$0.0000		$348.3203
Total Cost	$348.3203	$0.0000		$348.3203
Gross Receipts Tax Factor			X	1.0030
Cost (including Gross Receipts Tax)				$349.3698
Common Cost Factor			X	1.0000
Nonrecurring Economic Cost				**$349.3698**

000194