

Table V-H(10):
 Underground Fiber Cable Material Cost Comparison

Size	AT&T/MCI (Feeder)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
288	NA	NA	\$8.51	53.8%	\$7.01	46.7%
216	\$11.10	84.7%	NA	NA	NA	NA
144	\$7.50	78.9%	\$4.30	53.8%	\$3.78	40.2%
96	\$5.10	71.8%	\$2.97	53.8%	\$2.63	35.0%
72	\$3.90	66.1%	\$2.30	53.7%	\$1.95	29.8%
60	\$3.30	62.3%	\$2.00	56.2%	\$1.66	27.3%
48	\$2.70	57.4%	\$1.60	53.9%	\$1.39	25.2%
36	\$2.10	51.2%	\$1.12	53.8%	\$1.02	20.8%
24	\$1.50	42.9%	\$0.89	53.9%	\$0.83	18.1%
18	\$1.20	37.5%	\$0.89	71.8%	\$0.75	16.9%
12	\$0.90	31.0%	\$0.59	53.6%	\$0.63	14.9%

Table V-H(11):
Buried Fiber Cable Material Cost Comparison

Size	AT&T/MCI		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
288			\$8.51	44.6%	\$7.01	49.2%
216			NA	NA	NA	NA
144			\$4.30	44.7%	\$3.78	45.7%
96			\$2.97	44.7%	\$2.63	42.2%
72			\$2.30	44.7%	NA	NA
60			\$2.00	46.6%	\$1.66	35.8%
48			\$1.60	44.7%	\$1.39	34.2%
36			\$1.12	44.6%	\$1.02	29.8%
24			\$0.89	44.7%	\$0.83	27.1%
18			\$0.89	59.3%	\$0.75	25.9%
12			\$0.59	44.7%	\$0.63	23.5%

Table V-H(12):
Aerial Fiber Cable Material Cost Comparison

Size	AT&T/MCI (Feeder)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
288	NA	NA	\$9.51	43.2%	\$7.68	55.3%
216	\$11.10	84.7%	NA	NA	NA	NA
144	\$7.50	78.9%	\$4.30	43.2%	\$3.78	48.3%
96	\$5.10	71.8%	\$2.97	43.2%	\$2.57	43.1%
72	\$3.90	66.1%	\$2.30	43.2%	\$2.12	39.8%
60	\$3.30	62.3%	\$2.00	45.0%	\$1.66	35.5%
48	\$2.70	57.4%	\$1.60	43.1%	\$1.39	33.5%
36	\$2.10	51.2%	\$1.12	43.2%	\$1.12	30.3%
24	\$1.50	42.9%	\$0.89	43.2%	\$0.79	24.5%
18	\$1.20	37.5%	\$0.89	57.4%	\$0.67	22.1%
12	\$0.90	31.0%	\$0.59	43.1%	\$0.54	19.1%

Table V-H(13):
24-Gauge Underground Copper Cable Material Cost Comparison

Size	AT&T/MCI (Feeder)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
4200			\$20.37	21.4%	\$33.99	55.1%
3600			\$17.46	21.4%	\$27.28	53.9%
3000			\$14.55	21.4%	\$23.59	54.0%
2400			\$11.64	21.4%	\$16.14	51.2%
2100			\$10.25	21.4%	\$14.01	50.6%
1800			\$9.06	21.4%	\$11.87	49.9%
1200			\$6.03	21.4%	\$6.27	44.1%
900			\$6.30	21.4%	\$5.63	45.4%

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	AT&T/MCI (Feeder)		BellSouth		Sprint	
Size	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
600			\$3.14	21.4%	\$3.79	42.3%
400			\$2.09	21.4%	\$2.55	30.0%
300			\$1.57	21.4%	\$2.09	29.4%
200	\$1.70	40.0%	\$1.05	21.5%	\$1.50	27.4%
100	\$1.00	40.0%	\$0.52	21.2%	\$0.69	17.1%
50			\$0.26	21.3%	\$0.40	11.4%
25			\$0.13	21.3%	\$0.23	7.1%
18			\$0.13	21.3%	\$0.26	9.2%
12			\$0.13	21.3%	\$0.17	6.7%
6			NA	NA	NA	NA

Table V-H(14):
24-Gauge Buried Copper Cable Material Cost Comparison

Size	AT&T/MCI (Distribution)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
4200			\$22.35	26.9%	\$33.99	63.7%
3600			\$19.16	26.9%	\$27.28	63.1%
3000			\$15.97	26.9%	\$23.59	63.0%
2400			\$12.77	26.9%	\$16.14	61.7%
2100			\$11.18	26.9%	\$14.01	60.4%
1800			\$9.58	26.9%	\$11.87	59.5%
1200			\$6.38	26.9%	\$6.27	54.7%
900			\$4.80	26.9%	\$5.63	55.0%
600			\$3.23	26.9%	\$3.79	50.2%
400			\$2.23	26.9%	\$2.55	40.5%
300			\$1.79	26.9%	\$2.09	39.7%
200	\$1.70	40.0%	\$1.17	26.9%	\$1.50	33.3%
100	\$1.00	40.0%	\$0.62	26.9%	\$0.69	22.5%
50	\$0.65	40.0%	\$0.35	26.9%	\$0.40	15.7%
25	\$0.48	40.0%	\$0.21	26.9%	\$0.23	10.1%
18	NA	NA	\$0.21	26.9%	\$0.26	13.1%
12	\$0.30	40.0%	\$0.21	26.9%	\$0.17	9.8%
6	\$0.25	40.0%	NA	NA	NA	NA

Table V-H(15) :
24-Gauge Aerial Copper Cable Material Cost Comparison

Size	AT&T/MCI (Feeder)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
4200			\$22.03	17.8%	\$33.99	75.3%
3600			\$18.88	17.8%	\$27.28	74.1%
3000			\$15.73	17.8%	\$23.59	73.6%
2400			\$12.59	17.8%	\$16.14	70.7%
2100			\$11.01	17.8%	\$14.01	68.4%
1800			\$9.44	17.8%	\$11.87	67.1%
1200			\$6.18	17.8%	\$6.27	57.6%
900			\$4.74	17.8%	\$5.63	57.5%
600			\$3.24	17.8%	\$3.79	49.7%
400	\$1.70	40.0%	\$2.20	17.8%	\$2.55	44.1%
300	\$1.00	40.0%	\$1.69	17.8%	\$2.09	43.5%
200			\$1.31	17.8%	\$1.50	35.5%
100			\$0.72	17.8%	\$0.69	23.2%
50			\$0.45	17.8%	\$0.40	15.9%
25			\$0.29	17.8%	\$0.23	10.1%
18			\$0.29	17.8%	\$0.26	13.7%
12			\$0.29	17.8%	\$0.17	10.4%

Table V-H(16) :
 26-Gauge Underground Copper Cable Material Cost Comparison

Size	AT&T/MCI (Feeder)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
4200	\$11.60	40.0%	\$14.05	17.9%	\$33.99	55.1%
3600	\$10.40	40.0%	\$12.13	17.9%	\$27.28	53.9%
3000	\$9.20	40.0%	\$10.23	17.9%	\$23.59	54.0%
2400	\$8.00	40.0%	\$8.28	17.9%	\$12.52	47.2%
2100	NA	NA	\$7.31	17.9%	\$10.84	46.5%
1800	\$6.40	40.0%	\$6.33	17.9%	\$9.15	45.6%
1200	\$4.80	40.0%	\$4.41	17.9%	\$4.46	38.1%
900	\$4.00	40.0%	\$3.39	17.9%	\$4.27	40.6%
600	\$3.10	40.0%	\$2.27	17.9%	\$2.88	37.4%
400	\$2.40	40.0%	\$1.51	17.9%	\$1.95	25.4%
300			\$1.14	18.0%	\$1.64	25.3%
200			\$0.76	18.0%	\$1.20	23.7%
100			\$0.38	18.0%	\$0.54	14.1%
50			\$0.19	17.9%	\$0.32	9.4%
25			\$0.09	17.0%	\$0.19	6.0%
18			\$0.09	17.0%	\$0.23	8.3%
12			\$0.09	17.0%	\$0.15	6.0%

Table V-H(17):
26-Gauge Buried Copper Cable Material Cost Comparison

Size	AT&T/MCI (Distribution)		BellSouth		Sprint	
	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
4200	NA	NA	\$16.08	23.2%	\$33.99	63.7%
3600	NA	NA	\$13.79	23.3%	\$27.28	63.1%
3000	NA	NA	\$11.49	23.3%	\$23.59	63.0%
2400	\$8.00	40.0%	\$9.19	23.2%	\$12.52	60.0%
2100	NA	NA	\$8.16	23.2%	\$10.84	58.5%
1800	\$6.40	40.0%	\$7.16	23.2%	\$9.15	57.8%
1200	\$4.80	40.0%	\$5.32	23.3%	\$4.46	50.7%
900	\$4.00	40.0%	\$3.56	23.3%	\$4.27	51.8%
600	\$3.10	40.0%	\$2.76	23.3%	\$2.88	46.4%
400	\$2.40	40.0%	\$1.75	23.2%	\$1.95	36.0%
300			\$1.32	23.2%	\$1.64	35.6%
200			\$0.95	23.2%	\$1.20	29.5%
100			\$0.52	23.2%	\$0.54	18.9%
50			\$0.32	23.2%	\$0.32	13.1%
25			\$0.22	23.2%	\$0.19	8.6%
18			\$0.22	23.2%	\$0.23	11.9%
12			\$0.22	23.2%	\$0.15	8.8%

Table V-H(18):
26-Gauge Aerial Copper Cable Material Cost Comparison

	AT&T/MCI (Feeder)		BellSouth		Sprint	
Size	Material Cost	Material as % of Total	Material Cost	Material as % of Total	Material Cost	Material as % of Total
4200	\$11.60	40.0%	\$15.14	15.5%	\$33.99	75.3%
3600	\$10.40	40.0%	\$12.97	15.5%	\$27.28	74.1%
3000	\$9.20	40.0%	\$10.81	15.5%	\$23.59	73.6%
2400	\$8.00	40.0%	\$8.23	15.5%	\$12.52	67.5%
2100	NA	NA	\$7.20	15.5%	\$10.84	64.8%
1800	\$6.40	40.0%	\$6.63	15.5%	\$9.15	63.2%
1200	\$4.80	40.0%	\$4.48	15.5%	\$4.46	51.0%
900	\$4.00	40.0%	\$3.45	15.5%	\$4.27	52.2%
600	\$3.10	40.0%	\$2.47	15.5%	\$2.88	44.0%
400	\$2.40	40.0%	\$1.69	15.5%	\$1.95	38.5%
300			\$1.33	15.5%	\$1.64	38.4%
200			\$0.95	15.5%	\$1.20	31.0%
100			\$0.55	15.5%	\$0.54	19.4%
50			\$0.36	15.5%	\$0.32	13.2%
25			\$0.26	15.5%	\$0.19	8.5%
18			\$0.26	15.5%	\$0.23	12.4%
12			\$0.26	15.5%	\$0.15	9.3%

Careful review of these inputs and related information illustrates that each LEC calculated its cable costs differently. For example, BellSouth indexed its material costs for inflation, while Sprint did not. Unlike BellSouth, Sprint apparently does not include a factor that reflects any expensed material. GTE Florida includes both material and labor in its cable costs. All three LECs, however, state that the material prices are based on actual material prices paid. Since GTEFL filed for confidential treatment of the piece parts to its cable inputs, and Sprint did not provide the actual factors it uses, it is not possible to exhaustively compare on an "apples to apples" basis any cable cost component