

BELLSOUTH TELECOMMUNICATIONS, INC.

FCC TARIFF NO. 2

DESCRIPTION AND JUSTIFICATION

COST SUPPORT

T-Mobile USA, Inc.

Memphis, TN

CASE NO. TN08-8676-00

Transmittal No. 1157

This Transmittal scheduled to become effective October 2, 2008

SECTION 1
INTRODUCTION
SPECIAL CONSTRUCTION CASE
TN08-8676-00

With this filing, BellSouth Telecommunications, Inc. proposes to recover the cost associated with special construction necessary to provide High Voltage Protection Equipment at 1248 North University Street, Memphis, TN. Special Construction is required because facilities are not available to meet the Customer's request. The Telephone Company must construct new facilities consisting of High Voltage Protection Equipment for FCC DS1 service at 1248 North University Street, Memphis, TN. The Telephone Company has no other planned use for the facilities requested.

Because this special construction is provided in connection with a service available under an existing tariff, the customer will be charged the tariff rates for services as set forth in BellSouth's FCC Tariff in addition to the charges described herein. The charges set forth in this filing recover the costs caused by this customer's request. Workpaper I provides a summary of the charges for the service; Workpaper II provides cost details, Workpaper III provides monthly capital cost calculations, and Workpaper IV provides non-recoverables summary.

SECTION 2
RATE AND COST DEVELOPMENT

2.1 INTRODUCTION

This special construction case establishes charges necessary for facilities to provide service at 1248 North University Street, Memphis, TN.

The following is a summary of the monthly and nonrecurring charges associated with this filing. A description of each element is contained in Section 2.2.

<u>Special Construction Charges</u>	<u>NRC</u>	<u>Monthly</u>
Special Construction-1248 North University Street		\$196.00
Case Preparation	\$1,437.00	

2.2 DESCRIPTION OF CHARGES

2.2.1 The Nonrecurring charge is applied to recover the present worth of the monthly capital costs, calculated over the account average life of the applicable field reporting code. The capital costs are developed from the estimated non-recoverable investments associated with the special construction. The non-recoverable investments consist of estimated engineering and installation costs based on labor hours and labor rates, outside contractor billing and associated material. Details of this component are shown on Workpaper IV, page 1. The present worth of the capital costs is developed using the authorized cost of capital. Details of the costs supporting this component are shown on Workpaper II, page 1.

The Case Preparation Charge is applied to recover the applicable costs of the case preparation. Case preparation consists of the cost of administrative expenses associated with preparing a special construction case and the associated tariff filing. Details of the costs supporting this component are shown on Workpaper II, page 1.

CHARGE SUMMARY

SPECIAL ARRANGEMENT

CUSTOMER: T-Mobile USA, Inc.

CASE NUMBER: TN08-8676-00

	<u>Nonrecurring</u>	<u>Monthly</u>
I. Case Preparation Charges (Workpaper II, Line I.)	\$1,437.00	
II. Special Construction for placing new facilities at 1248 North University Street, Memphis, TN (Workpaper II, Line II.B.)		\$196.00

COST DETAILS

CUSTOMER: T-Mobile USA, Inc.

CASE NUMBER: TN08-8676-00

		<u>Nonrecurring</u>	<u>Monthly</u>
I.	Case Preparation	\$1,437.00	
II.	Special Construction for placing new facilities at 1248 North University Street, Memphis, TN		
A.	Total Monthly Capital Costs		\$125.46
B.	Present Worth of Capital Costs		\$196.00

MONTHLY COST CALCULATIONS

CUSTOMER: T-Mobile USA, Inc.

CASE NUMBER: TN08-8676-00

Special Construction for placing new facilities at 1248 North University Street, Memphis, TN						
FIELD					INCOME	TOTAL
CODE	DESCRIPTION	INVESTMENT	DEPRECIATION	RETURN	TAXES	MONTHLY
257	High Voltage Protection Equipment	\$ 7,857.41	\$ 73.44	\$ 33.71	\$ 18.31	COST
		\$ 7,857.41	\$ 73.44	\$ 33.71	\$ 18.31	\$ 125.46

NONRECOVERABLES

NONRECURRING SUMMARY

CUSTOMER: T-Mobile USA, Inc.

CASE NUMBER: TN08-8676-00

FIELD CODE	DESCRIPTION	QUANTITY	MATERIAL	LABOR	ENGINEERING	TOTAL NONRECOVERABLE INVESTMENT
257	High Voltage Protection Equipment	1	\$ 6,617.95	\$ 879.08	\$ 360.38	\$ 7,857.41
			\$ 6,617.95	\$ 879.08	\$ 360.38	\$ 7,857.41