

Exhibit No. ____ (TRD-8)

Docket No. UT-023003

SUMMARY OF VERIZON - NIW CURRENT UNIT COST DEVELOPMENT

	Description	Loop	Description	Transport	Description	Switching	UNE-P
1	Total COE Cat. 4.13 Exch. Ckt. Eqpt. Inv.	\$ 206.03	C&WF Cat. 2 - Exch. Trunk - Dir. Assg. Msg.	\$ 4.69	Central Office Switching	\$ 648.50	
2	Total C&WF Cat. 1 - Exch. Line Inv.	\$ 884.37	C&WF Cat. 2 - Exch. Trunk - Joint Use Msg.	\$ 0.17	Intangiibles	\$ 12.70	
3	Total C&WF Cat. 2 - WDBD - Dir. Assg PL	\$ 39.44	C&WF Cat. 3 Interexchange - Joint Use Msg.	\$ 14.13	COE Cat. 4.12 Basic Exch. Trunk Ckt. - Joint Use	\$ 1.43	
4	Information O/T	\$ 18.87			COE Cat. 4.3 Host/Remote Ckt. Eqpt. - Joint Use	\$ 28.48	\$ 1,858.83
5 = Sum(1 - 4)	Network Investment per line	\$ 1,148.71		\$ 19.00		\$ 691.12	\$ 1,858.83
6	Land & Support	\$ 153.78		\$ 2.54		\$ 92.52	\$ 248.84
7	Amort Tangible Assets	\$ 0.12		\$ 0.00		\$ 0.07	\$ 0.20
8 = (Sum 6:7)	Support Assets per line	\$ 153.90		\$ 2.55		\$ 92.60	\$ 249.04
9 - 5 + 8	Total Capital per line	\$ 1,302.62		\$ 21.54		\$ 783.71	\$ 2,107.87
10	Capital Factor	12.93%		12.93%		12.93%	12.93%
11 = 9 * 10	Annual Capital Cost per line	\$ 168.41		\$ 2.78		\$ 101.32	\$ 272.52
12 = 11 / 12 mos.	Monthly Capital Costs	\$ 14.04		\$ 0.23		\$ 8.45	\$ 22.72
13	Cable and Wire Facilities	\$ 1.67	Cable and Wire Facilities	\$ 1.67			
14	Loop Investments as Percentage of C&WF	90.44%	Common Transport Investments as Pct of C&WF	1.86%			
15 = 13 * 14	Monthly Cable and Wire expense per loop	\$ 1.51	Monthly Cable and Wire expense per common trans	\$ 0.03	Central Office Switching	\$ 1.31	
16	Central Office Transmission	\$ 0.58	Central Office Transmission	\$ 0.58			
17	Loop Investments as Percentage of COE Circuit	41.86%	Common Transport Investments as Pct of COE Circuit	0.85%			
18 = 16 * 17	Monthly COE Circuit expense per loop	\$ 0.24	Monthly COE Circuit expense per common trans	\$ 0.005			
19	Information O/T	\$ (0.05)					
20 = 15 + 18 + 19	Plant Specific Expense	\$ 1.70		\$ 0.04		\$ 1.31	\$ 3.05
21	Network Support	\$ 0.06		\$ 0.00		\$ 0.02	\$ 0.08
22	General Support	\$ 1.79		\$ 0.04		\$ 0.51	\$ 2.34
23	Other PP&E Expense	\$ (0.00)		\$ (0.00)		\$ (0.00)	\$ (0.00)
24	Marketing Operations	\$ 1.47		\$ 0.03		\$ 0.42	\$ 1.93
25	Marketing Expense	\$ 1.04		\$ 0.02		\$ 0.30	\$ 1.36
26	Services Expense	\$ 2.56		\$ 0.05		\$ 0.73	\$ 3.34
27	General & Administrative	\$ 7.35		\$ 0.15		\$ 2.11	\$ 9.61
28	Operating Other Taxes *	\$ 1.91		\$ 0.04		\$ 0.55	\$ 2.50
29	Uncollectible Revenue	\$ (0.02)		\$ (0.00)		\$ (0.01)	\$ (0.03)
30	Total Miscellaneous Revenues	\$ (1.39)		\$ (0.03)		\$ (0.40)	\$ (1.81)
31	Rent**	\$ 0.48		\$ 0.01		\$ 0.14	\$ 0.63
32 = sum(21:31)	Plant Non-Specific Expense	\$ 15.26		\$ 0.31		\$ 4.37	\$ 19.94
33 = 20 + 32	Monthly Expense	\$ 16.96		\$ 0.35		\$ 5.68	\$ 22.99
34 = 12 + 33	Total	\$ 30.99		\$ 0.58		\$ 14.14	\$ 45.70
35	Avoided Retail Costs	\$ (2.69)					
36 = 34 + 35	Wholesale Costs	\$ 28.31					
37	Non-Recurring Costs	\$ (0.87)					
38 = 36 + 37	Recurring UNE Costs	\$ 27.44		\$ 0.58		\$ 14.14	\$ 42.16

Total
Plant Non-Specific

\$0.09
\$2.50
(\$0.00)
\$2.05
\$1.45
\$3.56
\$10.23
-\$2.66
(\$0.03)
(\$1.93)
\$0.67
\$21.24

**COMPARISON OF VERIZON - NW UNE COST vs. ATT/MCI PROPOSED RATES
 UNE LOOP AND UNE PLATFORM**

	<u>Tab Reference</u>	VERIZON - NW Cost (Per Month)	ATT/MCI Proposed Rates (Per Month)
UNE - LOOP	Cost - "Avoided", L29 or ATT-MCI Proposed Rates, L1	\$27.44	\$7.64
UNE - PLATFORM	Cost - "Avoided", L34 or UNE-P ATT-MCI Proposed, L1	\$42.16	\$11.97