



Annex to the Systems Reconciliation Report for changes to BT's Regulatory Accounting System 2014

15 January 2015

Contents

Annex to Systems Reconciliation Report for changes to BT's Regulatory Accounting System 2014.

Section 1.1 – Introduction.....	
Section 1.2 – Structure of the report.....	
Section 1.3 – Explanation of material differences.....	
Section 2 - Schedules.....	1

Section 1

Introduction to the Annex to the Systems Reconciliation Report for changes to BT's
Regulatory Accounting System 2014.

Section 1 – Introduction

Section 1.1 – Introduction

BT is required to produce and publish regulatory financial statements (“RFS”). These statements are produced by BT’s regulatory accounting system. BT has replaced the previous regulatory accounting system, ASPIRE, with a new system REFINE. The 2013/14 Regulatory Financial Statements are the last produced using ASPIRE. The 2014/15 Regulatory Financial Statements will be first produced using REFINE.

Ofcom’s Regulatory Financial Reporting Final Statement 20 May 2014 directed BT to produce a systems reconciliation statement when BT replaces its regulatory accounting system by 31 December in the year that the system is replaced. On 22 December 2014, BT published “Systems Reconciliation Report for changes to BT’s Regulatory Accounting System 2014”. In that report, BT stated that a further annex would be provided to compare (D)LRIC and DSAC information. This annex presents that comparison for the five schedules in the RFS that contain such information. The annex contains (D)LRIC and DSAC information and does not re-present information that has already been reported.

This annex sets out the differences between the two systems (ASPIRE and REFINE) for (D)LRIC and DSAC information and provides an explanation of the material differences. For the purposes of this report, the material differences are:

- For differences in £m, those that are the higher of 1% or £1m in value are explained.
- For unit cost differences, those that are greater than 1% and where the impact of that unit cost in aggregate is greater than £1m are explained. Minor differences have arisen due to roundings, minor calculation differences and minor anomalies in the reporting of ASPIRE information which do not warrant further investigation due to their immateriality.
- For volume differences, those greater than 1% are explained.

BT has engaged PricewaterhouseCoopers LLP to perform independent testing over the compilation of this report and report back to BT. The scope of this testing was agreed in advance with Ofcom and the results of the testing have been shared with them.

Section 1.2 – Structure of the report

The schedules in Section 2 onwards follow the same structure as the RFS. For each schedule reported in the RFS for 2013/14, we have produced:

- REFINE schedule – denoted by REFINE in the top right hand corner
- RFS schedule
- Difference (£m) calculated as REFINE – RFS
- Percentage calculated as (REFINE – RFS) / RFS

Section 1.3 – Explanation of material differences

BT is required to explain material differences. There are no material differences in this annex.

Section 2
Schedules

Section 2

Section 7.2.1 – Wholesale Analogue Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale basic analogue internal service rentals						
Wholesale basic analogue external service rentals						
Wholesale premium analogue internal service rentals						
Wholesale premium analogue external service rentals						
Wholesale basic analogue internal service connections					37.26	75.25
Wholesale premium analogue internal service connections					37.26	75.25
Wholesale premium and basic analogue external service connections					37.26	75.25
Wholesale premium and basic analogue internal service transfers						
Wholesale premium and basic analogue external service transfers						
Roundings						
TOTAL						

Section 2

Section 7.2.1 – Wholesale Analogue Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale basic analogue internal service rentals						
Wholesale basic analogue external service rentals						
Wholesale premium analogue internal service rentals						
Wholesale premium analogue external service rentals						
Wholesale basic analogue internal service connections					37.26	75.31
Wholesale premium analogue internal service connections					37.26	75.31
Wholesale premium and basic analogue external service connections					37.26	75.31
Wholesale premium and basic analogue internal service transfers						
Wholesale premium and basic analogue external service transfers						
Roundings						
TOTAL						

Section 2

Section 7.2.1 - Wholesale Analogue Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale basic analogue internal service rentals						
Wholesale basic analogue external service rentals						
Wholesale premium analogue internal service rentals						
Wholesale premium analogue external service rentals						
Wholesale basic analogue internal service connections					0.00	-0.06
Wholesale premium analogue internal service connections					0.00	-0.06
Wholesale premium and basic analogue external service connections					0.00	-0.06
Wholesale premium and basic analogue internal service transfers						
Wholesale premium and basic analogue external service transfers						
Roundings						
TOTAL						

Section 2

Section 7.2.1 – Wholesale Analogue Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale basic analogue internal service rentals						
Wholesale basic analogue external service rentals						
Wholesale premium analogue internal service rentals						
Wholesale premium analogue external service rentals						
Wholesale basic analogue internal service connections					(0.0%)	(0.1%)
Wholesale premium analogue internal service connections					(0.0%)	(0.1%)
Wholesale premium and basic analogue external service connections					(0.0%)	(0.1%)
Wholesale premium and basic analogue internal service transfers						
Wholesale premium and basic analogue external service transfers						
Roundings						
TOTAL						

Section 2

Section 7.3.1 – Wholesale Local Access (WLA) 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
MPF New Provides					33.66	61.33
MPF Single Migrations					27.60	48.81
MPF Bulk Migrations					19.34	35.70
MPF Ceases						
MPF Rentals						
Co-mingling New Provides					13,058.61	35,195.16
Co-mingling Rentals					4,846.49	11,730.92
Tie Cables					27.66	73.68
SMPF New Provides					23.65	42.70
SMPF Single Migrations					27.16	48.13
SMPF Bulk Migrations					19.31	35.64
SMPF Ceases						
SMPF Rentals					5.23	11.54
Roundings						
TOTAL						

Section 2

Section 7.3.1 – Wholesale Local Access (WLA) 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
MPF New Provides					33.67	61.46
MPF Single Migrations					27.60	48.88
MPF Bulk Migrations					19.35	35.75
MPF Ceases						
MPF Rentals						
Co-mingling New Provides					13,059.27	35,174.19
Co-mingling Rentals					4,844.36	11,716.30
Tie Cables					27.68	73.76
SMPF New Provides					23.66	42.75
SMPF Single Migrations					27.16	48.20
SMPF Bulk Migrations					19.32	35.67
SMPF Ceases						
SMPF Rentals					5.23	11.56
Roundings						
TOTAL						

Section 2

Section 7.3.1 – Wholesale Local Access (WLA) 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
MPF New Provides					-0.01	-0.13
MPF Single Migrations					0.00	-0.07
MPF Bulk Migrations					-0.01	-0.05
MPF Ceases						
MPF Rentals						
Co-mingling New Provides					-0.66	20.97
Co-mingling Rentals					2.13	14.62
Tie Cables					-0.02	-0.08
SMPF New Provides					-0.01	-0.05
SMPF Single Migrations					0.00	-0.07
SMPF Bulk Migrations					-0.01	-0.03
SMPF Ceases						
SMPF Rentals					0.00	-0.02
Roundings						
TOTAL						

Section 2

Section 7.3.1 – Wholesale Local Access (WLA) 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
MPF New Provides					(0.0%)	(0.2%)
MPF Single Migrations					(0.0%)	(0.2%)
MPF Bulk Migrations					(0.1%)	(0.1%)
MPF Ceases						
MPF Rentals						
Co-mingling New Provides					(0.0%)	0.1%
Co-mingling Rentals					0.0%	0.1%
Tie Cables					(0.1%)	(0.1%)
SMPF New Provides					(0.1%)	(0.1%)
SMPF Single Migrations					(0.0%)	(0.2%)
SMPF Bulk Migrations					(0.0%)	(0.1%)
SMPF Ceases						
SMPF Rentals					0.1%	(0.2%)
Roundings						
TOTAL						

Section 2

Section 7.4.1 – Wholesale ISDN2 Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale ISDN2 internal service rentals				38.33		96.68
Wholesale ISDN2 external service rentals				38.33		96.68
Wholesale ISDN2 internal service connections				22.03		48.05
Wholesale ISDN2 external service connections				22.03		48.05
Wholesale ISDN2 internal service transfers				12.10		31.79
Wholesale ISDN2 external service transfers				12.23		32.09
Roundings						
TOTAL						

Section 2

Section 7.4.1 – Wholesale ISDN2 Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale ISDN2 internal service rentals					38.49	96.75
Wholesale ISDN2 external service rentals					38.49	96.75
Wholesale ISDN2 internal service connections					22.03	48.05
Wholesale ISDN2 external service connections					22.03	48.05
Wholesale ISDN2 internal service transfers					12.10	31.72
Wholesale ISDN2 external service transfers					12.23	32.03
Roundings						
TOTAL						

Section 2

Section 7.4.1 – Wholesale ISDN2 Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale ISDN2 internal service rentals					-0.16	-0.07
Wholesale ISDN2 external service rentals					-0.16	-0.07
Wholesale ISDN2 internal service connections					0.00	0.00
Wholesale ISDN2 external service connections					0.00	0.00
Wholesale ISDN2 internal service transfers					0.00	0.07
Wholesale ISDN2 external service transfers					0.00	0.06
Roundings						
TOTAL						

Section 2

Section 7.4.1 – Wholesale ISDN2 Exchange Line Services 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Wholesale ISDN2 internal service rentals					(0.4%)	(0.1%)
Wholesale ISDN2 external service rentals					(0.4%)	(0.1%)
Wholesale ISDN2 internal service connections					(0.0%)	0.0%
Wholesale ISDN2 external service connections					(0.0%)	0.0%
Wholesale ISDN2 internal service transfers					(0.0%)	0.2%
Wholesale ISDN2 external service transfers					(0.0%)	0.2%
Roundings						
TOTAL						

Section 2

Section 10.2 - Wholesale Broadband Access Market 1 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 1 EOI WBA Input					3.66	11.49
External end user access connections Mkt 1 EOI WBA Input					3.66	11.49
Internal IPstream Connect End user access Rentals Mkt 1 EOI WBA Input					67.23	187.12
External IPstream Connect End user access Rentals Mkt 1 EOI WBA Input					71.84	197.77
Internal IPstream Connect Bandwidth Mkt 1 EOI WBA Input					25.39	291.40
External IPstream Connect Bandwidth Mkt 1 EOI WBA Input					44.22	576.48

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Internal WBC end user access-Rentals Mkt 1 EOI WBA Input					21.92	88.38
External WBC end user access-Rentals Mkt 1 EOI WBA Input					21.92	88.38
Internal WBC BW - Revenues Mkt 1 EOI WBA Input					6.99	25.76
External WBC BW - Revenues Mkt 1 EOI WBA Input					6.99	25.76
Internal Ancillary Charges and Other Mkt 1 EOI WBA						
External Ancillary Charges and Other Mkt 1 EOI WBA						
Roundings						
TOTAL						

Section 2

Section 10.2 - Wholesale Broadband Access Market 1 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 1						
EOI						
WBA Input				3.66		11.47
External end user access connections Mkt 1						
EOI						
WBA Input				3.66		11.47
Internal IPstream Connect End user access Rentals Mkt 1						
EOI						
WBA Input				67.19		186.48
External IPstream Connect End user access Rentals Mkt 1						
EOI						
WBA Input				71.81		197.06
Internal IPstream Connect Bandwidth Mkt 1						
EOI						
WBA Input				25.40		291.48
External IPstream Connect Bandwidth Mkt 1						
EOI						
WBA Input				44.26		576.65

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Internal WBC end user access-Rentals Mkt 1 EOI WBA Input					21.92	88.45
External WBC end user access-Rentals Mkt 1 EOI WBA Input					21.92	88.45
Internal WBC BW - Revenues Mkt 1 EOI WBA Input					6.98	25.80
External WBC BW - Revenues Mkt 1 EOI WBA Input					6.98	25.80
Internal Ancillary Charges and Other Mkt 1 EOI WBA						
External Ancillary Charges and Other Mkt 1 EOI WBA						
Roundings						
TOTAL						

Section 2

Section 10.2 - Wholesale Broadband Access Market 1 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 1						
EOI						
WBA Input					0.00	0.02
External end user access connections Mkt 1						
EOI						
WBA Input					0.00	0.02
Internal IPstream Connect End user access Rentals Mkt 1						
EOI						
WBA Input					0.04	0.64
External IPstream Connect End user access Rentals Mkt 1						
EOI						
WBA Input					0.03	0.71
Internal IPstream Connect Bandwidth Mkt 1						
EOI						
WBA Input					-0.01	-0.08
External IPstream Connect Bandwidth Mkt 1						
EOI						
WBA Input					-0.04	-0.17

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation	
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC Unaudited DSAC £
For the year ended 31 March 2014					
Internal WBC end user access-Rentals Mkt 1 EOI WBA Input				0.00	-0.07
External WBC end user access-Rentals Mkt 1 EOI WBA Input				0.00	-0.07
Internal WBC BW - Revenues Mkt 1 EOI WBA Input				0.01	-0.04
External WBC BW - Revenues Mkt 1 EOI WBA Input				0.01	-0.04
Internal Ancillary Charges and Other Mkt 1 EOI WBA					
External Ancillary Charges and Other Mkt 1 EOI WBA					
Roundings					
TOTAL					

Section 2

Section 10.2 - Wholesale Broadband Access Market 1 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 1 EOI WBA Input					0.1 %	0.1 %
External end user access connections Mkt 1 EOI WBA Input					0.1 %	0.1 %
Internal IPstream Connect End user access Rentals Mkt 1 EOI WBA Input					0.1 %	0.3 %
External IPstream Connect End user access Rentals Mkt 1 EOI WBA Input					0.0 %	0.4 %
Internal IPstream Connect Bandwidth Mkt 1 EOI WBA Input					(0.0%)	(0.0%)
External IPstream Connect Bandwidth Mkt 1 EOI WBA Input					(0.1%)	(0.0%)

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation	
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC Unaudited DSAC £
For the year ended 31 March 2014					
Internal WBC end user access-Rentals Mkt 1 EOI WBA Input				(0.0%)	(0.1%)
External WBC end user access-Rentals Mkt 1 EOI WBA Input				(0.0%)	(0.1%)
Internal WBC BW - Revenues Mkt 1 EOI WBA Input				0.1%	(0.1%)
External WBC BW - Revenues Mkt 1 EOI WBA Input				0.1%	(0.2%)
Internal Ancillary Charges and Other Mkt 1 EOI WBA					
External Ancillary Charges and Other Mkt 1 EOI WBA					
Roundings					
TOTAL					

Section 2

Section 10.3 - Wholesale Broadband Access Market 2 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 2						
EOI						
WBA Input					3.78	12.07
External end user access connections Mkt 2						
EOI						
WBA Input					3.78	12.07
Internal IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					73.86	202.36
External IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					91.80	241.45
Internal IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					30.97	355.10
External IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					32.18	377.29

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Internal WBC end user access-Rentals Mkt 2 EOI WBA Input					21.92	88.38
External WBC end user access-Rentals Mkt 2 EOI WBA Input					21.92	88.38
Internal WBC BW - Revenues Mkt 2 EOI WBA Input					6.97	25.74
External WBC BW - Revenues Mkt 2 EOI WBA Input					6.97	25.74
Internal Ancillary Charges and Other Mkt 2 EOI WBA						
External Ancillary Charges and Other Mkt 2 EOI WBA						
Roundings						
TOTAL						

Section 2

Section 10.3 - Wholesale Broadband Access Market 2 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 2						
EOI						
WBA Input					3.78	12.06
External end user access connections Mkt 2						
EOI						
WBA Input					3.78	12.06
Internal IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					73.82	201.62
External IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					91.73	240.38
Internal IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					30.99	355.24
External IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					32.21	377.44

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation	
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC Unaudited DSAC £
For the year ended 31 March 2014					
Internal WBC end user access-Rentals Mkt 2 EO1 WBA Input				21.92	88.45
External WBC end user access-Rentals Mkt 2 EO1 WBA Input				21.92	88.45
Internal WBC BW - Revenues Mkt 2 EO1 WBA Input				6.96	25.78
External WBC BW - Revenues Mkt 2 EO1 WBA Input				6.96	25.78
Internal Ancillary Charges and Other Mkt 2 EO1 WBA					
External Ancillary Charges and Other Mkt 2 EO1 WBA					
Roundings					
TOTAL					

Section 2

Section 10.3 - Wholesale Broadband Access Market 2 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 2						
EOI						
WBA Input					0.00	0.01
External end user access connections Mkt 2						
EOI						
WBA Input					0.00	0.01
Internal IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					0.04	0.74
External IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					0.07	1.07
Internal IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					-0.02	-0.14
External IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					-0.03	-0.15

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation	
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC Unaudited DSAC £
For the year ended 31 March 2014					
Internal WBC end user access-Rentals Mkt 2 EO1 WBA Input				0.00	-0.07
External WBC end user access-Rentals Mkt 2 EO1 WBA Input				0.00	-0.07
Internal WBC BW - Revenues Mkt 2 EO1 WBA Input				0.01	-0.04
External WBC BW - Revenues Mkt 2 EO1 WBA Input				0.01	-0.04
Internal Ancillary Charges and Other Mkt 2 EO1 WBA					
External Ancillary Charges and Other Mkt 2 EO1 WBA					
Roundings					
TOTAL					

Section 2

Section 10.3 - Wholesale Broadband Access Market 2 2014 (Annex 11)

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Service						
Internal End user access connections Mkt 2						
EOI						
WBA Input					0.1 %	0.1 %
External end user access connections Mkt 2						
EOI						
WBA Input					0.1 %	0.1 %
Internal IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					0.1 %	0.4 %
External IPstream Connect End user access Rentals Mkt 2						
EOI						
WBA Input					0.1 %	0.4 %
Internal IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					(0.1%)	(0.0%)
External IPstream Connect Bandwidth Mkt 2						
EOI						
WBA Input					(0.1%)	(0.0%)

Section 2

Detailed service analysis

	Non-discrimination			Cost orientation		
	Revenue £m	Volume Unit (b)	Average price £	FAC £	Unaudited (D)LRIC £	Unaudited DSAC £
For the year ended 31 March 2014						
Internal WBC end user access-Rentals Mkt 2 EOI WBA Input					(0.0%)	(0.1%)
External WBC end user access-Rentals Mkt 2 EOI WBA Input					(0.0%)	(0.1%)
Internal WBC BW - Revenues Mkt 2 EOI WBA Input					0.1%	(0.2%)
External WBC BW - Revenues Mkt 2 EOI WBA Input					0.1%	(0.2%)
Internal Ancillary Charges and Other Mkt 2 EOI WBA						
External Ancillary Charges and Other Mkt 2 EOI WBA						
Roundings						
TOTAL						