(AP) -- Google Inc.'s new Nexus One phone costs about $5 less to make than Apple Inc.'s iPhone, partly because Google's device has far less memory, according to new data from research firm iSuppli Corp.

The firm examined the components inside Google's phone and estimated in a new report that it costs $174.15 to make. The firm estimates that a $30.50 Qualcomm Inc. processor is the most expensive part, followed by the phone's 3.7-inch display, at an estimated $23.70.

By comparison, Apple's iPhone 3GS costs $178.96 to make, according an iSuppli report issued shortly after the device's June release. About $24 of that went toward flash memory. ISuppli was looking at the iPhone version with 16 gigabytes of memory; the iPhone also comes with 32 GB of memory.

Google was able to save money on its phone by including less memory. The Nexus One has just 4 gigabytes of memory but can accommodate more through a memory card slot that the iPhone doesn't have, iSuppli noted. The memory in the Google phone costs an estimated $20.40.

Google's Nexus One sells for $529, though consumers willing to enter into a two-year data plan with T-Mobile USA will be able to buy it for $179. The iPhone 3GS costs $199 or $299, depending on its storage capacity, when bought with a two-year wireless contract from AT&T Inc.
Google Inc. began selling the Nexus One last week in its first attempt to peddle a consumer electronics device. Google is billing the Nexus One as the first "super" phone in an effort to position the device as a cut above the iPhone and other smart phones such as Research In Motion Ltd.'s more utilitarian BlackBerry.

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