

VOLUME 1

DESCRIPTION AND JUSTIFICATION

I. Introduction

A. Background

This filing represents Windstream Nebraska Inc.'s, Windstream Kentucky East – Lexington's and Windstream Kentucky East – London's, collectively Windstream, support filing for the upcoming 2008 Annual Access Charge Tariff Filing. This filing is being made pursuant to TRP Notice, DA 08-759, released March 28, 2008.

This filing is being made in compliance with the following:

- Second Report and Order, *In the Matter of Policy and Rules Concerning Rates for Dominant Carriers*, CC Docket No. 87-313, Released October 4, 1990;
- Order on Reconsideration, *In the Matter of Policy and Rules Concerning Rates for Dominant Carriers*, CC Docket No. 87-313, Released April 17, 1991;
- First Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, Released April 7, 1995;
- Report and Order, *In the Matter of Price Cap Regulation of Local Exchange Carriers, Rate-of-Return Sharing and Lower Formula Adjustment*, CC Docket No. 93-179, Released April 14, 1995;

- Fourth Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, Released May 21, 1997;
- First Report and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, Released May 16, 1997;
- Second Order on Reconsideration and Memorandum Opinion and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, Released October 9, 1997;
- Third Report and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, Released November 26, 1997;
- Report and Order & Further Notice of Proposed Rulemaking, *In the Matter of Defining Primary Lines*, CC Docket No. 97-181, Released March 10, 1999;
- Public Notice, DA 99-584, Released March 25, 1999;
- Public Notice, DA99-1091, released June 4, 1999;
- Sixth Report and Order, *In the Matter of Access Charge Reform*, CC Docket 92-262, Released May 31, 2000 (CALLS);
- And in accordance with Commission Rules in 47 C.F.R. § 61.38 and § 61.41 through § 61.49;

Herein referred to collectively as the “Price Cap Rules”;

- And with Commission Rules in 47 C.F.R., Part 61, generally.

B. Waivers

Windstream lists below all currently applicable waivers that permit rate elements different than those specified in 47 C.F.R., Part 69.

The Commission in Memorandum Opinion and Order, *In the Matter of Annual 1989 Access Tariff Filings*, DA 88-1872, Released December 2, 1988, extended indefinitely the waiver allowing carriers to bill \$25.00 for a special access surcharge. This element is included in Windstream's Common Line basket.

The Commission in Memorandum Opinion and Order, *In the Matter of Lincoln Telephone and Telegraph Company Petition for Waiver of Part 69*, DA 89-654, Released June 21, 1989, granted a waiver allowing (then) Lincoln to establish a separate rate element for 900 Access Service. This element is included in Windstream's Local Switching service category within the Traffic Sensitive Basket.

The Commission in Memorandum Opinion and Order, *In the Matter of Lincoln Telephone and Telegraph Company Petition for Waiver of the Commission's Rules To Establish 500 Access Service*, DA 95-115, Released January 26, 1995, granted a waiver allowing (then) Lincoln to establish a separate rate element for 500 Access Service. This element is included in Windstream's Local Switching Service category within the Traffic Sensitive Basket.

The Commission in Memorandum Opinion and Order, *In the Matter of United States Telephone Association Petition for Waiver of Section 69.152 (b) and 69.153 (c) (1) of the Commissions Rules*, DA 99-1122, released June 8, 1999, granted a waiver to allow price cap LECs to use USTA's proposed interim calculations only when necessary to compensate for an anomaly that produces negative multi-line business PICCs.

C. New Services

Windstream has no new services to report for the 2008 Annual Access Tariff Filing.

II. Index and Rate Development

A. Existing Indices

The existing indices are those indices that will be in effect on June 30, 2008. See IND-REF for transmittal numbers under which existing indices became effective.

B. PCI Development

Windstream calculated its Price Cap Indices ("PCIs") for existing baskets in accordance with the Price Cap Rules. See Exhibit RDEV.

1. GDP-PI

Windstream developed a value of 2.6383% for GDP-PI by dividing the most recent estimate of the 4th quarter 2007 fixed weight GDP-PI by the current 4th quarter 2006 fixed weight GDP-PI and then subtracting one.

2. Productivity Factor

Windstream is using a productivity factor of 2.6383% for the Common Line, Traffic Sensitive, Trunking Baskets and 2.6383% for the Special Access Basket for Windstream Nebraska, Inc.

For Windstream Kentucky East – Lexington and Windstream Kentucky East – London, Windstream is using a productivity factor of 2.6383% for the Common Line Basket, 2.6383% for the Traffic Sensitive, Trunking Baskets and the Special Access Basket.

Both Windstream Kentucky East – Lexington and Windstream Kentucky East – London met their ATS target rates of .0055 prior to Windstream's purchase. Windstream Nebraska, Inc. met its ATS target rate of .0065 with the June 16, 2005 tariff filing.

3. Exogenous Costs

Windstream developed exogenous cost changes according to the Price Cap Rules. These dollar effects were measured at 2007 base period level of operations and apportioned on a cost-causative basis between the price cap baskets. Exogenous cost changes and allocations are shown in Exhibit EXG.

a) Regulatory Fees

Local Exchange Companies are allowed to recover the impact of regulatory fees as an exogenous cost. The impact of regulatory fees is shown in Exhibit RDEV.

b) Telecommunications Relay Service

All common carriers providing interstate telecommunications services are required to contribute to a fund designated to support telecommunications relay services. The impact of the TRS exogenous cost for this filing is calculated using the .00819 contribution factor prescribed in the DA 08-303 released February 6, 2008.

c) North American Numbering Plan Fee

In the North American Numbering Plan (NANP) Order, the Commission required all telecommunications carriers to contribute to the cost recovery for numbering administration. To remain consistent in the price cap treatment of such fees, i.e. Regulatory Fee and Telecommunications Relay Services Fee, Windstream is treating the NANP fee as an exogenous change. The impact for NANP fees for Windstream can be found in Exhibit RDEV.

4. CMT Per Line Revenue

Part 61.3(d) of the Commission's Rules discuss the calculation of the maximum SLC for the residential and single-line business, non-primary residential and multi-line business service categories based on the average common line, marketing and transport interconnection charge revenues (CMT revenue) per line. Exhibit CMT displays the current CMT per line rate for Windstream and calculates the adjusted CMT per line rate based upon 2007 access lines.

5. Excluded Services

Exhibit OUTPC-1 provides a detailed listing of those services which are not included under price cap regulation.

6. Explicit USF Receipts

Exhibit Explicit USF provides a detailed calculation of the receipts Windstream receives from USAC. Windstream does not receive any support for Windstream Nebraska, Inc.

USAC Receipts to be USED in CAP forms

Exhibit Explicit USF

		Zone 1		Zone 2		Zone 3		Zone 4		
Sourcing		Residence & Single Line Business	Multi-line Business	Residence & Single Line Business	Multi-line Business	Residence & Single Line Business	Multi-line Business	Residence & Single Line Business	Multi-line Business	Total
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
GTKY										
100	Access USF Support per Line	Master File 6	\$0.40	\$0.00	\$3.19	\$0.87	\$4.15	\$1.83	\$0.00	\$0.00
105	Percentage of ILEC Lines by Zone	Master File 6	38.7167%	23.7923%	24.6543%	5.6820%	6.5718%	0.5829%	0.0000%	0.0000%
110	Percentage of ILEC Res/Bus Lines by Zone (b=105b/(105b+d+f+h), c=105c/(105c+e+g+l))		55.3548%	79.1566%	35.2493%	18.9040%	9.3959%	1.9394%	0.0000%	0.0000%
115	Res. & Single Line Bus Access Lines	(J):CAP-1 r100+110a,(B-I):Ln110*Ln120J	1,663,931	-	1,059,570	-	282,435	-	-	-
120	Multi-line Business Access Lines	(J):CAP-1 r120a,(B-I):Ln110*Ln120J	-	938,692	-	224,176	-	22,999	-	-
130	Explicit USF Receipts	Res = Ln 100 * Ln 115, Bus = Ln 100 * Ln 120	\$665,573	\$0	\$3,380,028	\$195,033	\$1,172,104	\$42,049	\$0	\$0
140	Explicit Per Line Subsidy from USAC (at t)	(J):Ln 130J/(Ln 115J+ Ln 120J) = RTE-1 r185d								\$1.3013
COKY										
100	Access USF Support per Line	Master File 6	\$0.00	\$0.00	\$0.50	\$0.00	\$1.15	\$0.00	\$0.00	\$0.00
105	Percentage of ILEC Lines by Zone	Master File 6	14.7677%	5.2388%	51.3750%	8.5507%	18.3769%	1.6909%	0.0000%	0.0000%
110	Percentage of ILEC Res/Bus Lines by Zone (b=105b/(105b+d+f+h), c=105c/(105c+e+g+l))		17.4726%	33.8417%	60.7847%	55.2355%	21.7427%	10.9228%	0.0000%	0.0000%
115	Res. & Single Line Bus Access Lines	(J):CAP-1 r100+110a,(B-I):Ln110*Ln120J	167,589	-	583,021	-	208,547	-	-	-
120	Multi-line Business Access Lines	(J):CAP-1 r120a,(B-I):Ln110*Ln120J	-	55,559	-	90,682	-	17,932	-	-
130	Explicit USF Receipts	Res = Ln 100 * Ln 115, Bus = Ln 100 * Ln 120	\$0	\$0	\$291,511	\$0	\$239,829	\$0	\$0	\$0
140	Explicit Per Line Subsidy from USAC (at t)	(J):Ln 130J/(Ln 115J+ Ln 120J) = RTE-1 r185d								\$0.4730

Filing Date: 05/01/2008 Exhibit RDEV
Filing Entity: COKY - Windstream Kentucky East - London PCI Development
Transmittal Number: Letter
May 1, 2008 Annual Access Charge Tariff Filing (COKYAS08.wk4)

	<u>Common Line (A)</u>	<u>Traffic Sensitive (B)</u>	<u>Trunking (C)</u>	<u>Interexchange (D)</u>	<u>Special (E)</u>
1. Revenues (R)	8,668,379	1,295,127	759,356	0	8,445,808
2. Exogenous Changes (Z)	7,457	0	0	0	215
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	11,018	0	0	0	318
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(3,530)	0	0	0	(102)
e. North Americal Numbering Plan Admin.	(32)	0	0	0	(1)
3. Z/R = (Ln 2 / Ln 1)	0.000860	0.000000	0.000000	0.000000	0.000025
4. W = ((Ln 1 + Ln 2) / R)	1.000860	1.000000	1.000000	0.000000	1.000025
5. GDP-PI Chain Weighted (4 Qtr 2007)	120.6300	120.6300	120.6300	0.0000	120.6300
6. GDP-PI Chain Weighted (4 Qtr 2006)	117.5270	117.5270	117.5270	0.0000	117.5270
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.6402%	2.6402%	2.6402%	0.0000%	2.6402%
8. Productivity (X)	2.6383%	2.6402%	2.6402%	0.0000%	2.6383%
9. GDP-PI - X (Ln 8 - Ln 7)	0.0019%	0.0000%	0.0000%	0.0000%	0.0019%
10. Growth Rate of CCL MOU/Line (g)	-5.3444%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	27.5096	58.4688	0.0000	50.1937
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	0	0	N/A	N/A
13. Prop. PCI (NonExog Only: Annual Filing col.b&c: Ln 11; col.e: Ln 11 * (1+ Ln 9) SBI Upper Limit calculations only)	N/A	27.5096	58.4688	0.0000	50.1947
14. Proposed PCI col.b&c: Ln 11 * (1+ Ln 3 + Ln 12 / Ln 1) col.d&e: Ln 11 * (1+ Ln 3 + Ln 4 * Ln 9)	N/A	27.5096	58.4688	0.0000	50.1959

Filing Date: 05/01/2008 Exhibit RDEV
Filing Entity: GTKY - Windstream Kentucky East - Lexington PCI Development
Transmittal Number: Letter
May 1, 2008 Annual Access Charge Tariff Filing (GTKYAS08.WK4)

	<u>Common Line (A)</u>	<u>Traffic Sensitive (B)</u>	<u>Trunking (C)</u>	<u>Interexchange (D)</u>	<u>Special (E)</u>
1. Revenues (R)	40,840,882	3,452,776	3,558,156	0	49,222,027
2. Exogenous Changes (Z)	(7,303)	0	0	0	(580)
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	20,483	0	0	0	1,627
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(27,586)	0	0	0	(2,191)
e. North Americal Numbering Plan Admin.	(200)	0	0	0	(16)
3. Z/R = (Ln 2 / Ln 1)	-0.000179	0.000000	0.000000	0.000000	-0.000012
4. W = ((Ln 1 + Ln 2) / R)	0.999821	1.000000	1.000000	0.000000	0.999988
5. GDP-PI Chain Weighted (4 Qtr 2007)	120.6000	120.6000	120.6000	0.0000	120.6000
6. GDP-PI Chain Weighted (4 Qtr 2006)	117.5000	117.5000	117.5000	0.0000	117.5000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.6383%	2.6383%	2.6383%	0.0000%	2.6383%
8. Productivity (X)	0.0264%	2.6383%	2.6383%	0.0000%	0.0264%
9. GDP-PI - X (Ln 8 - Ln 7)	2.6119%	0.0000%	0.0000%	0.0000%	2.6119%
10. Growth Rate of CCL MOU/Line (g)	-2.6536%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	15.5601	39.5715	0.0000	47.3888
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	0	0	N/A	N/A
13. Prop. PCI (NonExog Only: Annual Filing col.b&c: Ln 11; col.e: Ln 11 * (1+ Ln 9) SBI Upper Limit calculations only)	N/A	15.5601	39.5715	0.0000	48.6266
14. Proposed PCI col.b&c: Ln 11 * (1+ Ln 3 + Ln 12 / Ln 1) col.d&e: Ln 11 * (1+ Ln 3 + Ln 4 * Ln 9)	N/A	15.5601	39.5715	0.0000	48.6260

Filing Date: 05/01/2008
Filing Entity: LTNE - Windstream Nebraska, Inc.
Transmittal Number: Letter
May 1, 2008 Annual Access Charge Tariff Filing (LTNEAS08.wk4)

Exhibit RDEV
PCI Development

	<u>Common Line (A)</u>	<u>Traffic Sensitive (B)</u>	<u>Trunking (C)</u>	<u>Interexchange (D)</u>	<u>Special (E)</u>
1. Revenues (R)	14,478,816	1,897,412	2,667,010	0	11,600,128
2. Exogenous Changes (Z)	(19,732)	0	0	0	(353)
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	(1,209)	0	0	0	(22)
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(18,389)	0	0	0	(329)
e. North Americal Numbering Plan Admin.	(133)	0	0	0	(2)
3. Z/R = (Ln 2 / Ln 1)	-0.001363	0.000000	0.000000	0.000000	-0.000030
4. W = ((Ln 1 + Ln 2) / R)	0.998637	1.000000	1.000000	0.000000	0.999970
5. GDP-PI Chain Weighted (4 Qtr 2007)	120.6300	120.6300	120.6300	120.6300	120.6300
6. GDP-PI Chain Weighted (4 Qtr 2006)	117.5270	117.5270	117.5270	117.5270	117.5270
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.6402%	2.6402%	2.6402%	2.6402%	2.6402%
8. Productivity (X)	2.6383%	2.6383%	2.6383%	3.0000%	2.6383%
9. GDP-PI - X (Ln 8 - Ln 7)	0.0019%	0.0019%	0.0019%	-0.3598%	0.0019%
10. Growth Rate of CCL MOU/Line (g)	-16.3134%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	23.4857	23.8138	0.0000	55.8930
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	0	0	N/A	N/A
13. Prop. PCI (NonExog Only: Annual Filing col.b&c: Ln 11; col.e: Ln 11 * (1+ Ln 9) SBI Upper Limit calculations only)	N/A	23.4857	23.8138	0.0000	55.8941
14. Proposed PCI col.b&c: Ln 11 * (1+ Ln 3 + Ln 12 / Ln 1) col.d&e: Ln 11 * (1+ Ln 3 + Ln 4 * Ln 9)	N/A	23.4857	23.8138	0.0000	55.8924

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	165	N/A	165
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	165	N/A	165
315	TST Density Zone 5	N/A	N/A	165	N/A	165
316	TST Density Zone 6	N/A	N/A	165	N/A	165
317	TST Density Zone 7	N/A	N/A	165	N/A	165
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	165	N/A	165
322	VG DTT/EF Density Zone 2	N/A	N/A	165	N/A	165
323	VG DTT/EF Density Zone 3	N/A	N/A	165	N/A	165
324	VG DTT/EF Density Zone 4	N/A	N/A	165	N/A	165
325	VG DTT/EF Density Zone 5	N/A	N/A	165	N/A	165
326	VG DTT/EF Density Zone 6	N/A	N/A	165	N/A	165
327	VG DTT/EF Density Zone 7	N/A	N/A	165	N/A	165
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	165	N/A	165
355	DS1 DTT Density Zone 5	N/A	N/A	165	N/A	165
356	DS1 DTT Density Zone 6	N/A	N/A	165	N/A	165
357	DS1 DTT Density Zone 7	N/A	N/A	165	N/A	165
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	165	N/A	165
364	DS3 DTT Density Zone 4	N/A	N/A	165	N/A	165
365	DS3 DTT Density Zone 5	N/A	N/A	165	N/A	165
366	DS3 DTT Density Zone 6	N/A	N/A	165	N/A	165
367	DS3 DTT Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	165	N/A	165
371	HC Other Sw Density Zone 2	N/A	N/A	165	N/A	165
372	HC Other Sw Density Zone 3	N/A	N/A	165	N/A	165
373	HC Other Sw Density Zone 4	N/A	N/A	165	N/A	165
374	HC Other Sw Density Zone 5	N/A	N/A	165	N/A	165
375	HC Other Sw Density Zone 6	N/A	N/A	165	N/A	165
376	HC Other Sw Density Zone 7	N/A	N/A	165	N/A	165
380	Signalling Interconnection	N/A	N/A	165	N/A	165
381	SigIntCon Density Zone 1	N/A	N/A	165	N/A	165
382	SigIntCon Density Zone 2	N/A	N/A	165	N/A	165
383	SigIntCon Density Zone 3	N/A	N/A	165	N/A	165
384	SigIntCon Density Zone 4	N/A	N/A	165	N/A	165
385	SigIntCon Density Zone 5	N/A	N/A	165	N/A	165
386	SigIntCon Density Zone 6	N/A	N/A	165	N/A	165
387	SigIntCon Density Zone 7	N/A	N/A	165	N/A	165
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	165	165	N/A	165	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	165	N/A	165
722	VG Spec Density Zone 2	N/A	N/A	165	N/A	165
723	VG Spec Density Zone 3	N/A	N/A	165	N/A	165
724	VG Spec Density Zone 4	N/A	N/A	165	N/A	165
725	VG Spec Density Zone 5	N/A	N/A	165	N/A	165
726	VG Spec Density Zone 6	N/A	N/A	165	N/A	165
727	VG Spec Density Zone 7	N/A	N/A	165	N/A	165
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	165	N/A	165
732	Audio/Video Density Zone 2	N/A	N/A	165	N/A	165
733	Audio/Video Density Zone 3	N/A	N/A	165	N/A	165
734	Audio/Video Density Zone 4	N/A	N/A	165	N/A	165
735	Audio/Video Density Zone 5	N/A	N/A	165	N/A	165
736	Audio/Video Density Zone 6	N/A	N/A	165	N/A	165
737	Audio/Video Density Zone 7	N/A	N/A	165	N/A	165
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	165	N/A	165
755	DS1 Spec Density Zone 5	N/A	N/A	165	N/A	165
756	DS1 Spec Density Zone 6	N/A	N/A	165	N/A	165
757	DS1 Spec Density Zone 7	N/A	N/A	165	N/A	165
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	165	N/A	165
764	DS3 Spec Density Zone 4	N/A	N/A	165	N/A	165
765	DS3 Spec Density Zone 5	N/A	N/A	165	N/A	165
766	DS3 Spec Density Zone 6	N/A	N/A	165	N/A	165
767	DS3 Spec Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	165	N/A	165
771	DDS&Other Sp Density Zone 2	N/A	N/A	165	N/A	165
772	DDS&Other Sp Density Zone 3	N/A	N/A	165	N/A	165
773	DDS&Other Sp Density Zone 4	N/A	N/A	165	N/A	165
774	DDS&Other Sp Density Zone 5	N/A	N/A	165	N/A	165
775	DDS&Other Sp Density Zone 6	N/A	N/A	165	N/A	165
776	DDS&Other Sp Density Zone 7	N/A	N/A	165	N/A	165
790	Wideband	N/A	N/A	165	N/A	165
791	WB Density Zone 1	N/A	N/A	165	N/A	165
792	WB Density Zone 2	N/A	N/A	165	N/A	165
793	WB Density Zone 3	N/A	N/A	165	N/A	165
794	WB Density Zone 4	N/A	N/A	165	N/A	165
795	WB Density Zone 5	N/A	N/A	165	N/A	165
796	WB Density Zone 6	N/A	N/A	165	N/A	165
797	WB Density Zone 7	N/A	N/A	165	N/A	165
899	Total Special Access	165	165	N/A	165	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	165	N/A	165
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	165	N/A	165
315	TST Density Zone 5	N/A	N/A	165	N/A	165
316	TST Density Zone 6	N/A	N/A	165	N/A	165
317	TST Density Zone 7	N/A	N/A	165	N/A	165
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	165	N/A	165
322	VG DTT/EF Density Zone 2	N/A	N/A	165	N/A	165
323	VG DTT/EF Density Zone 3	N/A	N/A	165	N/A	165
324	VG DTT/EF Density Zone 4	N/A	N/A	165	N/A	165
325	VG DTT/EF Density Zone 5	N/A	N/A	165	N/A	165
326	VG DTT/EF Density Zone 6	N/A	N/A	165	N/A	165
327	VG DTT/EF Density Zone 7	N/A	N/A	165	N/A	165
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	165	N/A	165
355	DS1 DTT Density Zone 5	N/A	N/A	165	N/A	165
356	DS1 DTT Density Zone 6	N/A	N/A	165	N/A	165
357	DS1 DTT Density Zone 7	N/A	N/A	165	N/A	165
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	165	N/A	165
364	DS3 DTT Density Zone 4	N/A	N/A	165	N/A	165
365	DS3 DTT Density Zone 5	N/A	N/A	165	N/A	165
366	DS3 DTT Density Zone 6	N/A	N/A	165	N/A	165
367	DS3 DTT Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	165	N/A	165
371	HC Other Sw Density Zone 2	N/A	N/A	165	N/A	165
372	HC Other Sw Density Zone 3	N/A	N/A	165	N/A	165
373	HC Other Sw Density Zone 4	N/A	N/A	165	N/A	165
374	HC Other Sw Density Zone 5	N/A	N/A	165	N/A	165
375	HC Other Sw Density Zone 6	N/A	N/A	165	N/A	165
376	HC Other Sw Density Zone 7	N/A	N/A	165	N/A	165
380	Signalling Interconnection	N/A	N/A	165	N/A	165
381	SigIntCon Density Zone 1	N/A	N/A	165	N/A	165
382	SigIntCon Density Zone 2	N/A	N/A	165	N/A	165
383	SigIntCon Density Zone 3	N/A	N/A	165	N/A	165
384	SigIntCon Density Zone 4	N/A	N/A	165	N/A	165
385	SigIntCon Density Zone 5	N/A	N/A	165	N/A	165
386	SigIntCon Density Zone 6	N/A	N/A	165	N/A	165
387	SigIntCon Density Zone 7	N/A	N/A	165	N/A	165
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	165	165	N/A	165	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	165	N/A	165
722	VG Spec Density Zone 2	N/A	N/A	165	N/A	165
723	VG Spec Density Zone 3	N/A	N/A	165	N/A	165
724	VG Spec Density Zone 4	N/A	N/A	165	N/A	165
725	VG Spec Density Zone 5	N/A	N/A	165	N/A	165
726	VG Spec Density Zone 6	N/A	N/A	165	N/A	165
727	VG Spec Density Zone 7	N/A	N/A	165	N/A	165
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	165	N/A	165
732	Audio/Video Density Zone 2	N/A	N/A	165	N/A	165
733	Audio/Video Density Zone 3	N/A	N/A	165	N/A	165
734	Audio/Video Density Zone 4	N/A	N/A	165	N/A	165
735	Audio/Video Density Zone 5	N/A	N/A	165	N/A	165
736	Audio/Video Density Zone 6	N/A	N/A	165	N/A	165
737	Audio/Video Density Zone 7	N/A	N/A	165	N/A	165
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	165	N/A	165
755	DS1 Spec Density Zone 5	N/A	N/A	165	N/A	165
756	DS1 Spec Density Zone 6	N/A	N/A	165	N/A	165
757	DS1 Spec Density Zone 7	N/A	N/A	165	N/A	165
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	165	N/A	165
764	DS3 Spec Density Zone 4	N/A	N/A	165	N/A	165
765	DS3 Spec Density Zone 5	N/A	N/A	165	N/A	165
766	DS3 Spec Density Zone 6	N/A	N/A	165	N/A	165
767	DS3 Spec Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	165	N/A	165
771	DDS&Other Sp Density Zone 2	N/A	N/A	165	N/A	165
772	DDS&Other Sp Density Zone 3	N/A	N/A	165	N/A	165
773	DDS&Other Sp Density Zone 4	N/A	N/A	165	N/A	165
774	DDS&Other Sp Density Zone 5	N/A	N/A	165	N/A	165
775	DDS&Other Sp Density Zone 6	N/A	N/A	165	N/A	165
776	DDS&Other Sp Density Zone 7	N/A	N/A	165	N/A	165
790	Wideband	N/A	N/A	165	N/A	165
791	WB Density Zone 1	N/A	N/A	165	N/A	165
792	WB Density Zone 2	N/A	N/A	165	N/A	165
793	WB Density Zone 3	N/A	N/A	165	N/A	165
794	WB Density Zone 4	N/A	N/A	165	N/A	165
795	WB Density Zone 5	N/A	N/A	165	N/A	165
796	WB Density Zone 6	N/A	N/A	165	N/A	165
797	WB Density Zone 7	N/A	N/A	165	N/A	165
899	Total Special Access	165	165	N/A	165	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	0	N/A	0
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	0	N/A	0
315	TST Density Zone 5	N/A	N/A	0	N/A	0
316	TST Density Zone 6	N/A	N/A	0	N/A	0
317	TST Density Zone 7	N/A	N/A	0	N/A	0
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	0	N/A	0
322	VG DTT/EF Density Zone 2	N/A	N/A	0	N/A	0
323	VG DTT/EF Density Zone 3	N/A	N/A	0	N/A	0
324	VG DTT/EF Density Zone 4	N/A	N/A	0	N/A	0
325	VG DTT/EF Density Zone 5	N/A	N/A	0	N/A	0
326	VG DTT/EF Density Zone 6	N/A	N/A	0	N/A	0
327	VG DTT/EF Density Zone 7	N/A	N/A	0	N/A	0
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	0	N/A	0
355	DS1 DTT Density Zone 5	N/A	N/A	0	N/A	0
356	DS1 DTT Density Zone 6	N/A	N/A	0	N/A	0
357	DS1 DTT Density Zone 7	N/A	N/A	0	N/A	0
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	0	N/A	0
364	DS3 DTT Density Zone 4	N/A	N/A	0	N/A	0
365	DS3 DTT Density Zone 5	N/A	N/A	0	N/A	0
366	DS3 DTT Density Zone 6	N/A	N/A	0	N/A	0
367	DS3 DTT Density Zone 7	N/A	N/A	0	N/A	0

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	0	N/A	0
371	HC Other Sw Density Zone 2	N/A	N/A	0	N/A	0
372	HC Other Sw Density Zone 3	N/A	N/A	0	N/A	0
373	HC Other Sw Density Zone 4	N/A	N/A	0	N/A	0
374	HC Other Sw Density Zone 5	N/A	N/A	0	N/A	0
375	HC Other Sw Density Zone 6	N/A	N/A	0	N/A	0
376	HC Other Sw Density Zone 7	N/A	N/A	0	N/A	0
380	Signalling Interconnection	N/A	N/A	0	N/A	0
381	SigIntCon Density Zone 1	N/A	N/A	0	N/A	0
382	SigIntCon Density Zone 2	N/A	N/A	0	N/A	0
383	SigIntCon Density Zone 3	N/A	N/A	0	N/A	0
384	SigIntCon Density Zone 4	N/A	N/A	0	N/A	0
385	SigIntCon Density Zone 5	N/A	N/A	0	N/A	0
386	SigIntCon Density Zone 6	N/A	N/A	0	N/A	0
387	SigIntCon Density Zone 7	N/A	N/A	0	N/A	0
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	0	0	N/A	0	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	0	N/A	0
722	VG Spec Density Zone 2	N/A	N/A	0	N/A	0
723	VG Spec Density Zone 3	N/A	N/A	0	N/A	0
724	VG Spec Density Zone 4	N/A	N/A	0	N/A	0
725	VG Spec Density Zone 5	N/A	N/A	0	N/A	0
726	VG Spec Density Zone 6	N/A	N/A	0	N/A	0
727	VG Spec Density Zone 7	N/A	N/A	0	N/A	0
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	0	N/A	0
732	Audio/Video Density Zone 2	N/A	N/A	0	N/A	0
733	Audio/Video Density Zone 3	N/A	N/A	0	N/A	0
734	Audio/Video Density Zone 4	N/A	N/A	0	N/A	0
735	Audio/Video Density Zone 5	N/A	N/A	0	N/A	0
736	Audio/Video Density Zone 6	N/A	N/A	0	N/A	0
737	Audio/Video Density Zone 7	N/A	N/A	0	N/A	0
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	0	N/A	0
755	DS1 Spec Density Zone 5	N/A	N/A	0	N/A	0
756	DS1 Spec Density Zone 6	N/A	N/A	0	N/A	0
757	DS1 Spec Density Zone 7	N/A	N/A	0	N/A	0
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	0	N/A	0
764	DS3 Spec Density Zone 4	N/A	N/A	0	N/A	0
765	DS3 Spec Density Zone 5	N/A	N/A	0	N/A	0
766	DS3 Spec Density Zone 6	N/A	N/A	0	N/A	0
767	DS3 Spec Density Zone 7	N/A	N/A	0	N/A	0

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>7/1/08 PCI</u>	<u>7/1/08 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	0	N/A	0
771	DDS&Other Sp Density Zone 2	N/A	N/A	0	N/A	0
772	DDS&Other Sp Density Zone 3	N/A	N/A	0	N/A	0
773	DDS&Other Sp Density Zone 4	N/A	N/A	0	N/A	0
774	DDS&Other Sp Density Zone 5	N/A	N/A	0	N/A	0
775	DDS&Other Sp Density Zone 6	N/A	N/A	0	N/A	0
776	DDS&Other Sp Density Zone 7	N/A	N/A	0	N/A	0
790	Wideband	N/A	N/A	0	N/A	0
791	WB Density Zone 1	N/A	N/A	0	N/A	0
792	WB Density Zone 2	N/A	N/A	0	N/A	0
793	WB Density Zone 3	N/A	N/A	0	N/A	0
794	WB Density Zone 4	N/A	N/A	0	N/A	0
795	WB Density Zone 5	N/A	N/A	0	N/A	0
796	WB Density Zone 6	N/A	N/A	0	N/A	0
797	WB Density Zone 7	N/A	N/A	0	N/A	0
899	Total Special Access	165	165	N/A	165	N/A

Filing Date: 05/01/08
Filing Entity: COKY - Windstream Kentucky East - London
Transmittal Number: Letter
May 1, 2008 Annual Access Charge Tariff Filing (COKYAS08.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/07-6/08</u>	<u>7/08-6/09</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	51,773	64,164	12,391
<u>North American Numbering Plan Administration:</u>	187	151	(36)
<u>Regulatory Fee Support:</u>	24,809	20,840	(3,970)

	2007 Annual Total End User Revenues (499A) (A)	Interstate (499A) (B)	Regulatory Fee (C)=B * 0.00266	Telecom Relay Service (D) = B * 0.00819	North American Numbering Plan Administration E) = A * 0.0000193
Exogenous Amount	39,416,762	7,834,479	20,840	64,164	151

	Common Line 499A Ln 405(d)	Database Access SUM-1 R160a	Billing Name and Address SUM-1 R165a	Special 499A Ln 406(d)	Excluded Revenues	Total Less ATS Revenue
499A 2005 End User Revenues	\$ 6,966,359	\$ -	\$ -	\$ 200,870	\$ 667,250	\$ 7,834,479
Allocation Basis	88.92%	0.00%	0.00%	2.56%	8.52%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 11,018	\$ -	\$ -	\$ 318	\$ 1,055	\$ 12,391
NANPA	\$ (32)	\$ -	\$ -	\$ (1)	\$ (3)	\$ (36)
Regulatory Fee Support:	\$ (3,530)	\$ -	\$ -	\$ (102)	\$ (338)	\$ (3,970)
	\$ 7,457	\$ -	\$ -	\$ 215	\$ 714	\$ 7,672

Filing Date: 05/01/08
Filing Entity: GTKY - Windstream Kentucky East - Lexington
Transmittal Number: Letter
May 1, 2008 Annual Access Charge Tariff Filing (GTKYAS08.WK4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/07-6/08</u>	<u>7/08-6/09</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	236,223	260,587	24,365
<u>North American Numbering Plan Administration:</u>	852	614	(238)
<u>Regulatory Fee Support:</u>	117,449	84,635	(32,814)

<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2006</u>	<u>2007</u>
Total Common Line MOUs	658,167,581	626,556,427
Average CPTs = Access Lines	357,204	349,317
MOUs / Access Line	1,842.56	1,793.66
Growth Rate (g)		-2.65%

	2007 Annual				
	Total End User Revenues (499A) (A)	Interstate Revenues (499A) (B)	Regulatory Fee (C)=B * 0.00266	Telecom Relay Service (D) = B * 0.00819	North American Numbering Plan Administration (E) = A * 0.0000193
Exogenous Amount	159,486,671	31,817,724	84,635	260,587	614

	Common Line 499A Ln 405(d)	Database Access SUM-1 R160a	Billing Name and Address SUM-1 R165a	Special 499A Ln 406(d)	Excluded Revenues	Total Less ATS Revenue
499A 2005 End User Revenues	\$ 26,748,756	\$ -	\$ -	\$ 2,124,084	\$ 2,944,884	\$ 31,817,724
Allocation Basis	84.07%	0.00%	0.00%	6.68%	9.26%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 20,483	\$ -	\$ -	\$ 1,627	\$ 2,255	\$ 24,365
NANPA	\$ (200)	\$ -	\$ -	\$ (16)	\$ (22)	\$ (238)
Regulatory Fee Support:	\$ (27,586)	\$ -	\$ -	\$ (2,191)	\$ (3,037)	\$ (32,814)
	\$ (7,303)	\$ -	\$ -	\$ (580)	\$ (804)	\$ (7,883)

Filing Date: 05/01/08
Filing Entity: LTNE - Windstream Nebraska, Inc.
Transmittal Number: Letter
May 1, 2008 Annual Access Charge Tariff Filing (LTNEAS08.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/07-6/08</u>	<u>7/08-6/09</u>	<u>Exogenous</u>		
<u>Telecommunications Relay Service Support:</u>	117,586	116,224	(1,362)		
<u>North American Numbering Plan Administration:</u>	424	274	(150)		
<u>Regulatory Fee Support:</u>	58,463	37,748	(20,715)		
<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2006</u>	<u>2007</u>			
Total Common Line MOUs	647,027,820	511,370,440			
Average CPTs = Access Lines	242,426	228,948			
MOUs / Access Line	2,668.97	2,233.57			
Growth Rate (g)		-16.31%			
	2007 Annual				
	Total	Interstate		Telecom	North American
	End User Revenues		Regulatory	Relay	Numbering Plan
	<u>(499A)</u>	<u>(499A)</u>	<u>Fee</u>	<u>Service</u>	<u>Administration</u>
	(A)	(B)	(C)=B * 0.00266	(D) = B * 0.00819	E) = A * 0.0000193
Exogenous Amount	89,560,029	14,190,932	37,748	116,224	274

	Common Line	Database	Billing Name	Special	Excluded	Total Less
	499A Ln 405(d)	Access	and Address	499A Ln 406(d)	Revenues	ATS Revenue
	SUM-1 R160a	SUM-1 R165a				
499A 2006 End User Revenues	\$ 12,597,290	\$ -	\$ -	\$ 225,275	\$ 1,368,367	\$ 14,190,932
Allocation Basis	88.77%	0.00%	0.00%	1.59%	9.64%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ (1,209)	\$ -	\$ -	\$ (22)	\$ (131)	\$ (1,362)
NANPA	\$ (133)	\$ -	\$ -	\$ (2)	\$ (14)	\$ (150)
Regulatory Fee Support:	\$ (18,389)	\$ -	\$ -	\$ (329)	\$ (1,997)	\$ (20,715)
	\$ (19,732)	\$ -	\$ -	\$ (353)	\$ (2,143)	\$ (20,085)

Filing Date: May 1, 2008
Transmittal Number: Letter

Exhibit CMT

**May 1, 2008 Price Cap Annual Filing
CMT / Line Composite Rate**

	TL#6 07/1/2007 CMT/Line <u>CAP-1 Row 460</u> (A)	Total 2007 Access Lines <u>CAP-1 Row 130</u> (B)	Maximum CMT Revenue <u>CAP-1 Row 600</u> (C)	CMT/Line <u>CAP-1 Row 460</u> (D) = C / B
Windstream Nebraska, Inc.	5.0016588	2,747,374	\$ 13,721,695.58	4.99447676
Windstream Kentucky, East - Lexington	9.3236754	4,191,803	\$ 39,075,707.16	9.32193311
Windstream Kentucky, East - London	7.6645248	1,123,331	\$ 8,617,254.84	7.67116268

Services Outside of Price Cap
Company Name: Windstream Nebraska, Inc.
Filing Date: 05/01/08

OUTPC-1

Rate Element Detail

Tariff Section

Special Construction/ICBs

Special Construction - ICBs

FCC #5 3

Collocation/Interconnection

Expanded Interconnection Service

FCC #3 8

Packet Services

Frame Relay Services - Recurring and NonRecurring

Digital Services Tariff 9.6

Switched Access Elements

Interim 500 Access Service - Pass-Through Charge

FCC #3 6.8.3

End User Charges

Local Number Portability (LNP) End User Service

FCC #3 13.6.3

Gov't Services

Special Federal Government Access Services - GETS - Recurring and NonRecurring

FCC #3 10.5.3

Miscellaneous/Other

Special Facilities Routing of Access Services - ICBs

FCC #3 11.2

Specialized Services or Arrangements - ICBs

FCC #3 12.2

End User Presubscription - NonRecurring

FCC #3 13.5.2

Services Outside of Price Cap
Company Name: Windstream Nebraska, Inc.
Filing Date: 05/01/08

OUTPC-2

Rate Element Detail	Tariff Section	Order Allowing Removal
<u>Service that were in PC and have been removed</u>		
<u>Frame Relay Service</u>	FCC #3 (All Sections)	
<u>Digital Switched Service</u>	FCC #3 (All Sections)	

*Includes entrance facilities, direct-trunked transport, the flat-rated portion of tandem-switched transport, and the optional features and functions associated with these services.

<u>Special Access</u>	FCC #3 Section 22	FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking
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*Includes channel terminations between the end office and the customer premises, channel terminations between the IXC POP and the serving wire center, channel mileage and the optional features and functions associated with these services.

Services Outside of Price Cap

Company Name: Windstream Kentucky East, LLC

Filing Date: 05/01/08

OUTPC-1

Rate Element Detail

Tariff Section

Packet Services

Frame Relay Services - Recurring and NonRecurring

FCC #3 16.5.2, 16.5.3, 16.5.7

TCP/IP Data Aggregation - Recurring and Non Recurring

FCC #3 16.5.1

Asynchronous Transfer Mode - Recurring and NonRecurring

FCC #3 16.5.4, 16.5.5

Switched Access Elements

Interim 500 Access Service - Pass-Through Charge

FCC #3 6.8.3

Collocation/Interconnection

Expanded Interconnection Service

FCC #3 8

Gov't Services

Special Federal Government Access Services - GETS - Recurring and NonRecurring

FCC #3 10.5.3

Miscellaneous/Other

Special Facilities Routing of Access Services - ICBs

FCC #3 11.2

Specialized Services or Arrangements - ICBs

FCC #3 12.2

End User Presubscription - NonRecurring

FCC #3 13.5.2

Services Outside of Price Cap

Company Name: Windstream Kentucky East, LLC

Filing Date: 05/01/08

OUTPC-2**Rate Element Detail****Tariff Section****Order****Allowing Removal**Service that were in PC and have been removedFrame Relay Service

FCC #3 (All Sections)

Digital Switched Service

FCC #3 (All Sections)

*Includes entrance facilities, direct-trunked transport, the flat-rated portion of tandem-switched transport, and the optional features and functions associated with these services.

Special Access

FCC #3 Section 22

FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking

*Includes channel terminations between the end office and the customer premises, channel terminations between the IXC POP and the serving wire center, channel mileage and the optional features and functions associated with these services.

Filing Date: May 1, 2008
Transmittal Number: Letter

Exhibit Transport MOUs

**July 1, 2008 Price Cap Annual Filing
Development of LEC Transport MOUs**

	LEC <u>TIC MOUs</u> (A)	Meet-Point <u>MOUs</u> (B)	Wireless <u>MOUs</u> (C)	LEC Transport <u>MOUs</u> (D) = A + B + C
Windstream Nebraska, Inc.	463,202,545	196,762,794	42,163,456	702,724,265
Windstream Kentucky, East - London	244,644,780	42,651,972	18,279,417	304,656,945
Windstream Kentucky, East - Lexington	701,119,167	55,144,204	31,510,974	787,774,345