

Development of Trunk Ports and Tandem Switch Multiplexing Rates
Tandem Per Minute and Dedicated Rates
June 16, 2008 Annual Filing

Company	Current TST Rate	Proposed Tandem Switch Multiplexing Rate	Proposed Tandem Trunk Port - VG Rate	Proposed Tandem Trunk Port - DS1 Rate	Proposed TST Rate	TST Demand	Tandem Switch Multiplexing Demand	Tandem Trunk Port - VG Demand	Tandem Trunk Port - DS1 Demand	Current TST Revenue	Proposed TST Revenue	Proposed Tandem Switch Multiplexing Revenue	Proposed Tandem Trunk Port - VG Revenue	Proposed Tandem Trunk Port - DS1 Revenue
	A	B=H/E	C	D	E=K/F	F	G	H	I	J=F*A	K=J-L-M-N	L=J*Ratio	M=C*H	N=D*I
Windstream Alabama	0.001130	0.000030	0.00	0.00	0.001099	118,172,400	124,081,020	0	0	\$ 133,535	\$ 129,858	\$ 3,677	\$ -	\$ -
Windstream Arkansas	0.000731	0.000019	14.62	5.12	0.000680	375,756,018	394,543,819	70	2,030	274,678	255,697	7,563	1,023	10,394
Windstream Florida	0.000092	0.000002	14.62	5.12	0.000075	364,812,281	383,052,895	7	998	33,563	27,426	924	102	5,110
Georgia Properties	0.000393	0.000010	14.62	5.12	0.000360	1,379,712,254	1,448,697,867	31	5,754	542,227	497,383	14,930	453	29,460
Windstream Standard	0.000249	0.000007	14.62	5.12	0.000220	297,987,149	312,886,506	0	1,285	74,199	65,577	2,043	-	6,579
Windstream Kentucky West	0.001295	0.000034	0.00	0.00	0.001259	72,626,019	76,257,320	0	0	94,051	91,461	2,590	-	-
Windstream Kerrville	0.000129	0.000003	14.62	5.12	0.000065	46,776,973	49,115,822	0	552	6,034	3,042	166	-	2,826
Windstream Mississippi	0.001121	0.000029	0.00	0.00	0.001090	23,811,043	25,001,595	0	0	26,692	25,957	735	-	-
Windstream Missouri	0.001912	0.000050	14.62	5.12	0.001839	185,140,338	194,397,355	0	724	353,988	340,534	9,747	-	3,707
Windstream North Carolina	0.000585	0.000015	14.62	5.12	0.000555	619,565,022	650,543,273	24	1,591	362,446	343,969	9,980	351	8,146
NY Properties	0.000568	0.000015	14.62	5.12	0.000532	182,556,418	191,684,239	0	721	103,692	97,145	2,855	-	3,692
Windstream Ohio	0.000623	0.000016	14.62	5.12	0.000545	228,121,480	239,527,554	0	2,692	142,120	124,423	3,913	-	13,783
Oklahoma Properties	0.000863	0.000023	14.62	5.12	0.000798	118,179,492	124,088,467	198	378	101,989	94,351	2,808	2,895	1,935
Windstream Pennsylvania	0.000839	0.000022	14.62	5.12	0.000779	467,721,387	491,107,456	0	3,326	392,418	364,584	10,805	-	17,029
Windstream South Carolina	0.000632	0.000017	0.00	0.00	0.000615	114,251,770	119,964,359	0	0	72,207	70,219	1,988	-	-
Windstream Sugar Land	0.004234	0.000111	14.62	5.12	0.003964	42,348,903	44,466,348	24	1,201	179,305	167,868	4,937	351	6,149
Texas Windstream	0.001150	0.000030	14.62	5.12	0.000949	53,735,677	56,422,461	472	426	61,796	51,013	1,702	6,901	2,181
Windstream Western Reserve	0.000971	0.000025	14.62	5.12	0.000886	356,976,286	374,825,100	208	3,478	346,624	316,231	9,544	3,041	17,807
Windstream Concord	0.000275	0.000007	14.62	5.12	0.000211	117,427,700	123,299,085	0	1,299	32,293	24,753	889	-	6,651
										\$ 3,333,856	\$ 3,091,491	\$ 91,798	\$ 15,117	\$ 135,450

Column B equals Column A times the Average % of the Rate Elements listed on the Percentage Breakout page.

No Port rates were developed in companies where no tandem was located.

Port rates based on the average rate of current Windstream Price Cap companies.

Ratio for Tandem Switch Multiplexing **2.75%**