

Citizens Telecommunications Companies - Group #3

CMT Basket

Rate Element Detail

	base period demand 2008 A	prices at last PCI update B	existing prices C
Rate Elements			
1 EUCL - Res. & SLB excl. Semi-Public, 2nd Res.	149,127	4.20	4.20
2 EUCL - Lifeline	2,531	4.20	4.20
3 EUCL - Secondary Residence	4,680	4.20	4.20
4 EUCL - BRI ISDN	0	4.20	4.20
5 EUCL - MLB & Centrex incl. Coin, excl. BRI ISDN	28,368	9.20	9.20
6 EUCL - PRI ISDN	0	46.00	46.00
7 EUCL - Special Access Surcharge	0	25.00	25.00
8 Port - BRI ISDN	0	0.00	0.00
9 Port - PRI ISDN	0	0.00	0.00
10 Subtotal EUCL Lines or Revenue	184,706		
11 PICC - MLB incl. Coin	25,939	4.31	4.31
12 PICC - Centrex (groups of 9+ lines)	240	0.48	0.48
13 PICC - Centrex (groups of 8 lines)	0	0.54	0.54
14 PICC - Centrex (groups of 7 lines)	0	0.62	0.62
15 PICC - Centrex (groups of 6 lines)	24	0.72	0.72
16 PICC - Centrex (groups of 5 lines)	40	0.86	0.86
17 PICC - Centrex (groups of 4 lines)	0	1.08	1.08
18 PICC - Centrex (groups of 3 lines)	51	1.44	1.44
19 PICC - Centrex (groups of 2 lines)	48	2.16	2.16
20 PICC - PRI ISDN	0	21.55	21.55
21 Subtotal PICC Lines or Revenue	26,342		
22 CCL Premium Terminating MOU	18,451,527	0.00000000	0.00000000
24 CCL Non Premium Terminating MOU	0	0.00000000	0.00000000
23 CCL Premium Originating MOU	6,824,537	0.00000000	0.00000000
25 CCL Non Premium Originating MOU	0	0.00000000	0.00000000
26 Total CCL MOU or Revenues	25,276,064		
27 Total CMT Basket Revenues excluding USAC Receipts			
28 USAC Receipts	184,706		
29 CMT per line Revenues			
30 Other CMT revenues			
31 Total CMT Basket Revenues including USAC Receipts			
32 Pooling Revenues Included in CMT per line Revenues			
33 Total CMT Lines/CMT Rev. Per Line Excl. Pooling	184,706		

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CMT Basket

USAC Support Detail

	COSA A	base period demand 2008 B	Current Support Level C
Type of Support/Study Area			
Residence & Single Line Business			
1 Ogden Telephone	CTOG	156,338	0.0000

2	Total Residence & Single Line Business		156,338	
	Multiline Business			
3	Ogden Telephone	CTOG	28,368	0.0000
4	Total Multiline Business		28,368	
5	Total for Tariff Unit		184,706	

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

	Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
	Local Switching Service Category:			
1	LS1 Premium Local Switching per Minute	37,804	0.00709489	0.00709489
2	LS2 Premium Local Switching per Minute	25,238,260	0.00709489	0.00709489
3	Non Premium Local Switching per Minute	0	0.00709489	0.00709489
4	Switched 56Kpbs	0	0.01600500	0.01600500
5	Network Blocking - per Blocked Call (FGB, FGC, FGD &	0	0.03590000	0.03590000
6	Carrier Identification Parameter, per trunk group	0	50.00	50.00
7	Carrier Identification Parmeter NRC	0	65.00	65.00
8	IC CIC Consolidation Charge	0	0.00	0.00
9	Operator Transfer Service	0	0.20	0.20
10	NXX Translation NRC, per order	0	221.00	221.00
11	500 NXX Translation per End Office	0	221.00	221.00
12	900 Blocking--Residence--Add Blocking	0	11.20	11.20
13	900 Blocking--Residence--Remove Blocking	0	0.00	0.00
14	900 Blocking--Business--Add Blocking	0	11.20	11.20
15	900 Blocking--Business--Remove Blocking	0	0.00	0.00
16	International Blocking	0	19.95	19.95
17	SUB-TOTAL, Local Switching			

SBI Calculation:

18	SBI(py) = SBI on last day of previous tariff year
19	Proposed PCI (Non-Exogenous Only)
20	PCI(py) = PCI on last day of previous tariff year
21	SBI Upper(t-1)
22	ATS Targeting to Switching
23	Exogenous Cost Change factor for SBI

Source / Comments:

Trans. 181
Exhibit 2.3-2, Line 11
Trans. 181
Trans. 181
Exhibit 1.3-3, Line 1
1 + (Line 22 / Line 17 Col. E)

24	SBI(t-1) = Immed. preceeding SBI
25	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

Trans. 181
Col. G Line 17 / Col. F Line 17

26	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]
27	SBI Upper Limit

Line 24 * Line 25
Line 18 * (Line 19 / Line 20) * 1.05

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

	Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
	Information Services Category:			

1	Information Surcharge--Premium	0	0.00000000	0.00000000
2	Information Surcharge--Non Premium	0	0.00000000	0.00000000

3 SUB-TOTAL, Information

SBI Calculation:

- 4 SBI(py) = SBI on last day of previous tariff year
- 5 Proposed PCI (Non-Exogenous Only)
- 6 PCI(py) = PCI on last day of previous tariff year
- 7 SBI Upper(t-1)
- 8 ATS Targeting to Information
- 9 Exogenous Cost Change factor for SBI

Source / Comments:

Trans. 181
Exhibit 2.3-2, Line 11
Trans. 181
Trans. 181
Exhibit 1.3-3, Line 2
1 + (Line 8 / Line 3 Col. E)

- 10 SBI(t-1) = Immed. preceeding SBI
- 11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

Trans. 181
Col. G Line 3 / Col. F Line 3

- 12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]

Line 10 * Line 11

- 13 SBI Upper Limit

Line 4 * (Line 5 / Line 6) * 1.05

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
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800 Data Base - Vertical Features

- 1 no services currently provided

2 SUB-TOTAL, 800 DB Vertical Features

SBI Calculation:

- 3 SBI(py) = SBI on last day of previous tariff year
- 4 Proposed PCI (Non-Exogenous Only)
- 5 PCI(py) = PCI on last day of previous tariff year
- 6 SBI Upper(t-1)
- 7 Undesig Exog Chg Targeted to Database Access
- 8 Exogenous Cost Change factor for SBI

Source / Comments:

Trans. 181
Exhibit 2.3-2, Line 11
Trans. 181
Trans. 181
Exhibit 1.3-2, Line 4
1 + (Line 7 / Exhibit 3.3-6 Line 3 Col. E)

- 9 SBI(t-1) = Immed. preceeding SBI
- 10 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

Trans. 181
Col. G Line 2 / Col. F Line 2

- 11 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]

Line 9 * Line 10

- 12 SBI Upper Limit

Line 3 * (Line 4 / Line 5) * 1.05

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
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Database Access

- 1 800 DB Query Charge 0 0.01500000 0.01500000

2 SUB-TOTAL, 800 Database Basic

3 SUB-TOTAL, Database Access

SBI Calculation:

- 4 SBI(py) = SBI on last day of previous tariff year
 5 Proposed PCI (Non-Exogenous Only)
 6 PCI(py) = PCI on last day of previous tariff year
 7 SBI Upper(t-1)
 8 Exogenous Change Targeted to Database Access
 9 Exogenous Cost Change factor for SBI

Source / Commen

Trans. 181
 Exhibit 2.3-2, Line 11
 Trans. 181
 Trans. 181
 Exhibit 1.3-2, Line 4
 1 + (Line 8 / Line 3 Col. E)

- 10 SBI(t-1) = Immed. preceeding SBI
 11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

Trans. 181
 Col. G Line 3 / Col. F Line 3

- 12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]
 13 SBI Upper Limit

Line 10 * Line 11
 Line 4 * (Line 5 / Line 6) * 1.05

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
Billing Name & Address			
1 BNA per order	0	28.00	28.00
2 BNA Found/Each	0	0.40	0.40
3 BNA Not Found/Each	0	0.40	0.40
4 SUB-TOTAL, BNA			

SBI Calculation:

- 5 SBI(py) = SBI on last day of previous tariff year
 6 Proposed PCI (Non-Exogenous Only)
 7 PCI(py) = PCI on last day of previous tariff year
 8 SBI Upper(t-1)
 9 Exogenous Change Targeted to BNA
 10 Exogenous Cost Change factor for SBI

Source / Comments:

Trans. 181
 Exhibit 2.3-2, Line 11
 Trans. 181
 Trans. 181
 Exhibit 1.3-2, Line 8
 1 + (Line 9 / Line 4 Col. E)

- 11 SBI(t-1) = Immed. preceeding SBI
 12 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

Trans. 181
 Col. G Line 4 / Col. F Line 4

- 13 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]
 14 SBI Upper Limit

Line 11 * Line 12
 Line 5 * (Line 6 / Line 7) * 1.05

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
Trunk Ports			
1 Shared DS1 Port Charge - per MOU	18,694,336	0.00100000	0.00100000
2 Multiplexers - (Trunk Side of End Office) - per MOU	18,694,389	0.00020000	0.00020000
3 Dedicated VG (DSO) Port Charge	0.00	7.39	7.39
4 Dedicated DS1 Port Charge	44.01	177.19	177.19
5 Dedicated DS3 Port Charge	0.00	4,961.53	4,961.53
6 SUB-TOTAL, Trunk Ports			

SBI Calculation:**Source / Comments:**

7	SBI(py) = SBI on last day of previous tariff year	Trans. 181
8	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11
9	PCI(py) = PCI on last day of previous tariff year	Trans. 181
10	SBI Upper(t-1)	Trans. 181
11	ATS Targeting to Trunk Ports	Exhibit 1.3-3, Line 3
12	Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)
13	SBI(t-1) = Immed. preceeding SBI	Trans. 181
14	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6
15	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14
16	SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05

Citizens Telecommunications Companies - Group #3

Traffic Sensitive Basket

Rate Element Detail

	Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
1	no services currently provided			
2	SUB-TOTAL, STP Ports			
	SBI Calculation:			
3	SBI(py) = SBI on last day of previous tariff year	Trans. 181		
4	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11		
5	PCI(py) = PCI on last day of previous tariff year	Trans. 181		
6	SBI Upper(t-1)	Trans. 181		
7	ATS Targeting to STP Ports	Exhibit 1.3-3, Line 4		
8	Exogenous Cost Change factor for SBI	1 + (Line 7 / Line 2 Col. E)		
9	SBI(t-1) = Immed. preceeding SBI	Trans. 181		
10	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 2 / Col. F Line 2		
11	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 9 * Line 10		
12	SBI Upper Limit	Line 3 * (Line 4 / Line 5) * 1.05		

13 GRAND TOTAL, Traffic Sensitive Basket

	Traffic Sensitive Basket API Calculation:	Source / Comments:
14	API(t-1) = Immediately Preceeding API	Trans. 181
15	[SUM (v)*(P(t)/P(t-1))] = API wtd. price ratio	Col. G Line 13 / Col. F Line 13
16	API(t) = API(t-1) * [SUM(v) * (P(t)/P(t-1))]	Line 14 * Line 15

Citizens Telecommunications Companies - Group #3

Trunking Basket

Rate Element Detail

	Rate Elements	base period volumes 2008 A	prices in effect at last PCI update B	current prices C
	Tandem Switched Transport Service Category:			
1	Termination - per Termination, per minute	50,324,545	0.00050000	0.00050000
2	Facility - per Mile, per minute	162,363,827	0.00005000	0.00005000
3	Tandem Switching per minute	0	0.00000000	0.00000000

4	Shared Mux DS3 to DS1, per MOU	0	0.00054000	0.00054000
5	Voice Grade Tandem Trunk Port	0.00	7.39	7.39
6	DS1 Tandem Trunk Port	0.00	177.19	177.19
7	DS3 Tandem Trunk Port	0.00	4,961.53	4,961.53

8 **SUB-TOTAL, Tandem Switched Transport**

Tandem Switched Transport SBI Calculation:

Source / Comments:

9	SBI(py) = SBI on last day of previous tariff year	Trans. 181
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11
11	PCI(py) = PCI on last day of previous tariff year	Trans. 181
12	SBI Upper(t-1)	Trans. 181
13	ATS Targeting to Tandem Transport	Exhibit 1.3-3, Line 6
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)
15	SBI(t-1) = Immed. preceeding SBI	Trans. 181
16	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.02

Citizens Telecommunications Companies - Group #3

Trunking Basket

Rate Element Detail

		base period volumes 2008 A	prices at last PCI update B	current prices C
Rate Elements				
Voice Grade Service Category: Non-Density Zone				
1	VG Entrance facility -- 2 Wire	0.00	12.41	12.41
2	VG Entrance facility -- 4 Wire	0.00	19.98	19.98
3	VG Direct Trunked Termination	0.00	16.79	16.79
4	VG Direct Trunked Facility	0.00	3.00	3.00
5	VG Entrance Facility -- NRC	0	250.00	250.00
6	VG Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90
7	VG Dir. Trk. Transport Activated, per service order	0	110.00	110.00

8 **SUB-TOTAL, Voice Grade**

Voice Grade SBI Calculation:

Source / Comments:

9	SBI(py) = SBI on last day of previous tariff year	Trans. 181
10	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11
11	PCI(py) = PCI on last day of previous tariff year	Trans. 181
12	SBI Upper(t-1)	Trans. 181
13	ATS Targeting to Voice Grade	Exhibit 1.3-3, Line 7
14	Exogenous Cost Change factor for SBI	1 + (Line 13 / Line 8 Col. E)
15	SBI(t-1) = Immed. preceeding SBI	Trans. 181
16	Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 8 / Col. F Line 8
17	SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 15 * Line 16
18	SBI Upper Limit	Line 9 * (Line 10 / Line 11) * 1.05

Citizens Telecommunications Companies - Group #3

Trunking Basket

Rate Element Detail

base period volumes	prices at last PCI	current
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Rate Elements	2008 A	update B	prices C
High Capacity & Other Service Category:			
DS 1 Non-Density Zone:			
1 DS1 Entrance facility	12.00	91.72	91.72
2 DS1 Direct Trunked Termination	44.01	100.74	100.74
3 DS1 Direct Trunked Facility	127.63	39.07	39.07
4 Mux DS1 to voice	0.00	263.00	263.00
5 Mux DS1 to voice -- NRC	0	417.00	417.00
6 DS1 Entrance Facility -- NRC	0	250.00	250.00
7 DS1 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90
8 DS1 Dir. Trk. Transport Activated, per service order	0	110.00	110.00
6 SUB-TOTAL, DS1 Service			

DS1 Subindex Calculation:	Source / Comments:
7 SBI(py) = SBI on last day of previous tariff year	Trans. 181
8 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11
9 PCI(py) = PCI on last day of previous tariff year	Trans. 181
10 SBI Upper(t-1)	Trans. 181
11 ATS Targeting to DS1	Exhibit 1.3-3, Line 8
12 Exogenous Cost Change factor for SBI	1 + (Line 11 / Line 6 Col. E)
13 SBI(t-1) = Immed. preceeding SBI	Trans. 181
14 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 6 / Col. F Line 6
15 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 13 * Line 14
16 SBI Upper Limit	Line 7 * (Line 8 / Line 9) * 1.05

Citizens Telecommunications Companies - Group #3

Trunking Basket
Rate Element Detail

Rate Elements	base period volumes 2008 A	prices at last PCI update B	current prices C
DS 3 Non-Density Zone:			
1 DS3 Entrance facility	0		
2 DS3 Direct Trunked Termination	0		
3 DS3 Direct Trunked Facility	0		
4 Mux DS3 to DS1, per month	0.00	1,406.16	1,406.16
5 Mux DS3 to DS1 -- NRC	0.00	1,297.00	1,297.00
6 DS3 Entrance Facility -- NRC	0		
7 DS3 Dir Tr. Transport, per 24 Trunks Activated	0	50.90	50.90
8 DS3 Dir. Trk. Transport Activated, per service order	0		
9 SUB-Total, DS3 Service			

DS3 Subindex Calculation:	Source / Comments:
10 SBI(py) = SBI on last day of previous tariff year	Trans. 181
11 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11
12 PCI(py) = PCI on last day of previous tariff year	Trans. 181
13 SBI Upper(t-1)	Trans. 181
14 ATS Targeting to DS3	Exhibit 1.3-3, Line 9
15 Exogenous Cost Change factor for SBI	1 + (Line 14 / Line 9 Col. E)

16	$SBI(t-1) = \text{Immed. preceeding SBI}$	Trans. 181
17	$\text{Sum}[V * P(t) / P(t-1)] = \text{SBI wtd. price ratio}$	Col. G Line 9 / Col. F Line 9
18	$SBI(t) = SBI(t-1) * \text{Sum}[V * P(t) / P(t-1)]$	Line 16 * Line 17
19	SBI Upper Limit	Line 10 * (Line 11 / Line 12) * 1.05

Citizens Telecommunications Companies - Group #3

Trunking Basket

Rate Element Detail

	Rate Elements	base period volumes 2008 A	prices at last PCI update B	current prices C
Other				
1	no services currently provided			
2	SUB-TOTAL, Other High Cap			
3	SUB-TOTAL, High Capacity & Other			
High Cap & Other SBI Calculation:		Source / Comments:		
4	$SBI(py) = \text{SBI on last day of previous tariff year}$	Trans. 181		
5	Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11		
6	$PCI(py) = \text{PCI on last day of previous tariff year}$	Trans. 181		
7	$SBI \text{ Upper}(t-1)$	Trans. 181		
8	ATS Targeting to High Capacity	Exhibit 1.3-3, Sum of Lines 8..10		
9	Exogenous Cost Change factor for SBI	$1 + (\text{Line 8} / \text{Line 3 Col. E})$		
10	$SBI(t-1) = \text{Immed. preceeding SBI}$	Trans. 181		
11	$\text{Sum}[V * P(t) / P(t-1)] = \text{SBI wtd. price ratio}$	Col. G Line 3 / Col. F Line 3		
12	$SBI(t) = SBI(t-1) * \text{Sum}[V * P(t) / P(t-1)]$	Line 10 * Line 11		
13	SBI Upper Limit	Line 4 * (Line 5 / Line 6) * 1.05		
14	GRAND TOTAL, Trunking Basket			

Trunking Basket API Calculation:

15	$API(t-1) = \text{Immediately Preceeding API}$	Trans. 181
16	$[\text{SUM}(v) * (P(t) / P(t-1))] = \text{API wtd. price ratio}$	Col. G Line 14 / Col. F Line 14
17	$API(t) = API(t-1) * [\text{SUM}(v) * (P(t) / P(t-1))]$	Line 15 * Line 16

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

	Rate Elements	base period volumes 2008 A	prices at last PCI update B	current prices C
VG/WATS/Metal/Teleg Service Category:				
1	VG Channel Termination, 2 Wire	21	12.40	12.40
2	VG Channel Termination, 4 Wire	36	19.88	19.88
3	Metallic Channel Termination	0	150.00	150.00
4	VG Channel Mileage Termination, per term.	45	12.00	12.00
5	Metallic Channel Mileage Termination, per term.	0	16.79	16.79

6	VG Channel Mileage Facility, per mile	109	2.00	2.00
7	Metallic Channel Mileage Facility, per mile	0	3.00	3.00
8	VG Channel Term 2W NRC, per termination	0	250.00	250.00
9	VG Channel Term 4W NRC, per termination	0	250.00	250.00
10	VG 2W/4W Channel Term NRC, per order	0	110.00	110.00
11	VG data bridging 2W/4W	0	6.15	6.15
12	VG Voice bridging, 2W/4W	0	6.15	6.15
13	Metallic Channel Term NRC, per termination	0	1000.00	1000.00
14	Metallic Channel Term NRC, per order	0	110.00	110.00

15 **SUB-TOTAL, VG/WATS/METLL/TELEG**

VG/WATS/Metallic/Teleg. SBI Calculation:

- 16 SBI(py) = SBI on last day of previous tariff year
 17 Proposed PCI (Non-Exogenous Only)
 18 PCI(py) = PCI on last day of previous tariff year
 19 SBI Upper(t-1)
 20 Exogenous Change Targeted to Voice Grade
 21 Undesignated Exog. Chg for Special Access Basket
 22 Exogenous Cost Change factor for SBI

Source / Comments:

- Trans. 181
 Exhibit 2.3-2, Line 11
 Trans. 181
 Trans. 181
 Exhibit 1.3-2, Line 12
 Exhibit 1.3-2, Line 17
 1 + (Line 20 / Line 15 Col. E) + (Line 21 / Exhibit 3.3-19

- 23 SBI(t-1) = Immed. preceeding SBI
 24 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

- Trans. 181
 Col. G Line 15 / Col. F Line 15

- 25 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]
 26 SBI Upper Limit

- Line 23 * Line 24
 Line 16 * (Line 17 / Line 18) * 1.05

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

	base period volumes 2008	prices at last PCI update	current prices
Rate Elements	A	B	C

Audio/Video Service Category:

- 1 no services currently provided

2 **SUB-TOTAL, Audio/Video**

Audio/Video SBI Calculation:

- 3 SBI(py) = SBI on last day of previous tariff year
 4 Proposed PCI (Non-Exogenous Only)
 5 PCI(py) = PCI on last day of previous tariff year
 6 SBI Upper(t-1)
 7 Exogenous Change Targeted to Audio/Video
 8 Undesignated Exog. Chg for Special Access Basket
 9 Exogenous Cost Change factor for SBI

Source / Comments:

- Trans. 181
 Exhibit 2.3-2, Line 11
 Trans. 181
 Trans. 181
 Exhibit 1.3-2, Line 13
 Exhibit 1.3-2, Line 17
 1 + (Line 7 / Line 2 Col. E) + (Line 8 / Exhibit 3.3-19 Line

- 10 SBI(t-1) = Immed. preceeding SBI
 11 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio

- Trans. 181
 Col. G Line 2 / Col. F Line 2

- 12 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]
 13 SBI Upper Limit

- Line 10 * Line 11
 Line 3 * (Line 4 / Line 5) * 1.05

Citizens Telecommunications Companies - Group #3

Special Access Basket

Rate Element Detail

Rate Elements	base period volumes 2008 A	prices at last PCI update B	current prices C
High Capacity/DDS Service Category: DS 1 Non-Density Zone:			
1 DS1 Channel Termination	1,944	150.00	150.00
2 DS1 Channel Mileage Termination	1,747	60.00	60.00
3 DS1 Channel Mileage Facility	5,610	18.27	18.27
4 DS1 Channel Termination NRC per termination	36	700.00	700.00
5 DS1 Channel Termination NRC per order	36	130.59	130.59
6 Mux DS1 to voice	0	263.00	263.00
7 Mux DS1 to voice NRC	0	417.00	417.00
8 Mux DS1 to DS0	0	263.00	263.00
9 Mux DS1 to DS0 NRC	0	417.00	417.00
10 Clear Channel Capability	0	0.00	0.00
11 Clear Channel Capability NRC	0	538.19	538.19
12 SUB-TOTAL, DS1 Service			

DS1 Subindex Calculation:	Source / Comments:
13 SBI(py) = SBI on last day of previous tariff year	Trans. 181
14 Proposed PCI (Non-Exogenous Only)	Exhibit 2.3-2, Line 11
15 PCI(py) = PCI on last day of previous tariff year	Trans. 181
16 SBI Upper(t-1)	Trans. 181
17 Exogenous Change Targeted to Hi Cap	Exhibit 1.3-2, Line 14
18 Undesignated Exog. Chg for Special Access Basket	Exhibit 1.3-2, Line 17
19 Exogenous Cost Change factor for SBI	1 + (Line 17 / Exhibit 3.3-19Line 52 Col. E) + (Line 18 /
20 SBI(t-1) = Immed. preceeding SBI	Trans. 181
21 Sum[V * P(t) / P(t-1)] = SBI wtd. price ratio	Col. G Line 12 / Col. F Line 12
22 SBI(t) = SBI(t-1)*Sum[V*P(t)/P(t-1)]	Line 20 * Line 21
23 SBI Upper Limit	Line 13 * (Line 14 / Line 15) * 1.05

Citizens Telecommunications Companies - Group #3

Special Access Basket
Rate Element Detail

Rate Elements	base period volumes 2008 A	prices at last PCI update B	current prices C
DS 3 Non-Density Zone:			
1 DS3 Channel Termination	24	1,200.00	1,200.00
2 DS3 Channel Mileage Termination	21	850.00	850.00
3 DS3 Channel Mileage Facility	70	98.00	98.00
4 DS3 Channel Termination NRC per termination	0	3,410.00	3,410.00
5 DS3 Channel Termination NRC per order	0	415.00	415.00
6 Mux DS3 to DS1	12	1,406.16	1,406.16
7 Mux DS3 to DS1 NRC	0	1,297.00	1,297.00
8 SUB-Total, DS3 Service			

DS3 Subindex Calculation:

- 9 SBI(py) = SBI on last day of previous tariff year
 10 Proposed PCI (Non-Exogenous Only)
 11 PCI(py) = PCI on last day of previous tariff year
 12 SBI Upper(t-1)
 13 Exogenous Change Targeted to Hi Cap
 14 Undesignated Exog. Chg for Special Access Basket
 15 Exogenous Cost Change factor for SBI

Source / Comments:

Trans. 181
 Exhibit 2.3-2, Line 11
 Trans. 181
 Trans. 181
 Exhibit 1.3-2, Line 14
 Exhibit 1.3-2, Line 17
 1 + (Line 13 / Exhibit 3.3-19Line 52 Col. E) + (Line 14 /

- 16 SBI(t-1) = Immed. preceeding SBI
 17 $\text{Sum}[V * P(t) / P(t-1)] = \text{SBI wtd. price ratio}$
 18 $\text{SBI}(t) = \text{SBI}(t-1) * \text{Sum}[V * P(t) / P(t-1)]$
 19 SBI Upper Limit

Trans. 181
 Col. G Line 8 / Col. F Line 8
 Line 16 * Line 17
 Line 9 * (Line 10 / Line 11) * 1.05

Citizens Telecommunications Companies - Group #3

Special Access Basket
 Rate Element Detail

Rate Elements	base period volumes 2008 A	prices at last PCI update B	current prices C
DDS & Other			
1 DDS Channel Termination 2.4 Kbps	0	23.05	23.05
2 DDS Channel Termination 4.8 Kbps	0	23.05	23.05
3 DDS Channel Termination 9.6 Kbps	12	23.05	23.05
4 DDS Channel Termination 19.2 Kbps	0	23.05	23.05
5 DDS Channel Termination 56 Kbps	237	23.05	23.05
6 DDS Channel Termination 64 Kbps	0	23.05	23.05
7 OC-3 Channel Termination	0	3,200.00	3,200.00
8 OC-3c Channel Termination	0	3,000.00	3,000.00
9 DDS Channel Mileage Termination 2.4 Kbps	0	16.79	16.79
10 DDS Channel Mileage Termination 4.8 Kbps	0	16.79	16.79
11 DDS Channel Mileage Termination 9.6 Kbps	12	16.79	16.79
12 DDS Channel Mileage Termination 19.2 Kbps	0	16.79	16.79
13 DDS Channel Mileage Termination 56 Kbps	237	33.60	33.60
14 DDS Channel Mileage Termination 64 Kbps	0	33.60	33.60
15 OC-3 Channel Mileage Termination	0	2,000.00	2,000.00
16 OC-3c Channel Mileage Termination	0	2,000.00	2,000.00
17 DDS Channel Mileage Facility 2.4 Kbps	0	3.00	3.00
18 DDS Channel Mileage Facility 4.8 Kbps	0	3.00	3.00
19 DDS Channel Mileage Facility 9.6 Kbps	51	3.00	3.00
20 DDS Channel Mileage Facility 19.2 Kbps	0	3.00	3.00
21 DDS Channel Mileage Facility 56 Kbps	713	6.00	6.00
22 DDS Channel Mileage Facility 64 Kbps	0	6.00	6.00
23 OC-3 Channel Mileage Facility	0	280.00	280.00
24 OC-3c Channel Mileage Facility	0	280.00	280.00
25 DDS Channel Termination 2.4 Kbps NRC	0	250.00	250.00
26 DDS Channel Termination 4.8 Kbps NRC	0	250.00	250.00
27 DDS Channel Termination 9.6 Kbps NRC	0	250.00	250.00
28 DDS Channel Termination 19.2 Kbps NRC	0	250.00	250.00
29 DDS Channel Termination 56 Kbps NRC	2	250.00	250.00
30 DDS Channel Termination 64 Kbps NRC	0	250.00	250.00
31 DDS Channel Termination NRC per order	1	110.00	110.00
32 OC-3 Channel Termination NRC	0	3,600.00	3,600.00

33	OC-3c Channel Termination NRC	0	3,600.00	3,600.00
34	OC-3 Channel Termination NRC per order	0	415.00	415.00
35	OC-3c Channel Termination NRC per order	0	415.00	415.00
36	OC-3 to DS3 Multiplexing	0	1,500.00	1,500.00
37	OC-3 to DS1 Multiplexing	0	1,800.00	1,800.00
38	OC-3 to DS3 Multiplexing NRC	0	1,297.00	1,297.00
39	OC-3 to DS1 Multiplexing NRC	0	1,297.00	1,297.00
40	NID Replacement NRC	0	99.00	99.00
32	Service Date Change - NRC	0	150.00	150.00
33	Design Change Charge - NRC	0	150.00	150.00
34	Cancellation Charge - NRC	0	402.75	402.75
35	Expedited Order Charge - NRC	29	300.00	300.00
36	Add'l Engineering, per 1/2 hour, Basic	0	40.00	40.00
37	Add'l Engineering, per 1/2 hour, Overtime	0	60.00	60.00
38	Add'l Engineering, per 1/2 hour, Premium	0	80.00	80.00
39	Add'l Labor, per 1/2 hour per technician, Basic	29	30.00	30.00
40	Add'l Labor, per 1/2 hour per technician, Overtime	8	45.00	45.00
41	Add'l Labor, per 1/2 hour per technician, Premium	8	60.00	60.00
42	Add'l Testing, per 1/2 hour per technician, Basic	0	30.00	30.00
43	Add'l Testing, per 1/2 hour per technician, Overtime	0	45.00	45.00
44	Add'l Testing, per 1/2 hour per technician, Premium	0	60.00	60.00
45	Standby, per 1/2 hour per technician, Basic	0	30.00	30.00
46	Standby, per 1/2 hour per technician, Overtime	0	45.00	45.00
47	Standby, per 1/2 hour per technician, Premium	0	60.00	60.00
48	Programming, per 1/2 hour per programmer, Basic	0	35.00	35.00
49	Programming, per 1/2 hour per programmer, Overtime	0	40.00	40.00
50	Programming, per 1/2 hour per programmer, Premium	0	60.00	60.00

51 SUB-TOTAL, Other High Cap & DDS

52 SUB-TOTAL, High Capacity/DDS

High Cap/DDS SBI Calculation:

53 SBI(py) = SBI on last day of previous tariff year
54 Proposed PCI (Non-Exogenous Only)
55 PCI(py) = PCI on last day of previous tariff year
56 SBI Upper(t-1)
57 Exogenous Change Targeted to Hi Cap
58 Undesignated Exog. Chg for Special Access Basket
59 Exogenous Cost Change factor for SBI

Source / Comments:

Trans. 181
Exhibit 2.3-2, Line 11
Trans. 181
Trans. 181
Exhibit 1.3-2, Line 14
Exhibit 1.3-2, Line 17
1 + (Line 57 / Line 52 Col. E) + (Line 58 / Line 64 Col. E)

60 SBI(t-1) = Immed. preceeding SBI
61 $\text{Sum}[V * P(t) / P(t-1)] = \text{SBI wtd. price ratio}$

Trans. 181
Col. G Line 52 / Col. F Line 52

62 $\text{SBI}(t) = \text{SBI}(t-1) * \text{Sum}[V * P(t) / P(t-1)]$
63 SBI Upper Limit

Line 60 * Line 61
Line 53 * (Line 54 / Line 55) * 1.05

64 GRAND TOTAL, Special Access Basket

Special Access Basket API Calculation:

65 API(t-1) = Immediately Preceeding API
66 $[\text{SUM}(v) * (P(t) / P(t-1))] = \text{API wtd. price ratio}$
67 $\text{API}(t) = \text{API}(t-1) * [\text{SUM}(v) * (P(t) / P(t-1))]$

Source / Comments:

Trans. 181
Col. G Line 64 / Col. F Line 64
Line 65 * Line 66

Trans. 184
Exhibit 3.3-1

Maximum Allowed prices D	proposed prices E	revenues at last PCI update F = A * B	revenues at existing prices G = A * C	revenues at maximum prices H = A * D	revenues at proposed prices I = A * E
4.21	4.21	\$626,448	\$626,448	\$627,711	\$627,711
4.21	4.21	\$10,632	\$10,632	\$10,654	\$10,654
4.21	4.21	\$19,660	\$19,660	\$19,699	\$19,699
4.21	4.21	\$0	\$0	\$0	\$0
9.20	9.20	\$260,986	\$260,986	\$260,986	\$260,986
46.00	46.00	\$0	\$0	\$0	\$0
25.00	25.00	\$0	\$0	\$0	\$0
0.00	0.00	\$0	\$0	\$0	\$0
0.00	0.00	\$0	\$0	\$0	\$0
		\$917,726	\$917,726	\$919,050	\$919,050
4.31	4.31	\$111,797	\$111,797	\$111,797	\$111,797
0.48	0.48	\$115	\$115	\$115	\$115
0.54	0.54	\$0	\$0	\$0	\$0
0.62	0.62	\$0	\$0	\$0	\$0
0.72	0.72	\$17	\$17	\$17	\$17
0.86	0.86	\$34	\$34	\$34	\$34
1.08	1.08	\$0	\$0	\$0	\$0
1.44	1.44	\$73	\$73	\$73	\$73
2.16	2.16	\$103	\$103	\$103	\$103
21.55	21.55	\$0	\$0	\$0	\$0
		\$112,140	\$112,140	\$112,140	\$112,140
0.00000000	0.00000000	\$0	\$0	\$0	\$0
0.00000000	0.00000000	\$0	\$0	\$0	\$0
0.00000000	0.00000000	\$0	\$0	\$0	\$0
0.00000000	0.00000000	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
		\$1,029,866	\$1,029,866	\$1,031,190	\$1,031,190
		\$0	\$0	\$0	\$0
		\$1,029,866	\$1,029,866	\$1,031,190	\$1,031,190
		\$0	\$0	\$0	\$0
		\$1,029,866	\$1,029,866	\$1,031,190	\$1,031,190
				\$253,718	\$253,718
				4.209241	4.209241

Trans. 184
Exhibit 3.3-2

Proposed Support Level D	Current Total Support E = B * C	Proposed Total Support F = B * D
0.0000	0	0

	0	0
0.0000	0	0
	0	0
	0	0

Trans. 184
Exhibit 3.3-3

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
0.00709489	268	268	268	
0.00709489	179,063	179,063	179,063	
0.00709489	0	0	0	
0.01600500	0	0	0	
0.03590000	0	0	0	
50.00	0	0	0	
65.00	0	0	0	
0.00	0	0	0	
0.20	0	0	0	
221.00	0	0	0	
221.00	0	0	0	
11.20	0	0	0	
0.00	0	0	0	
11.20	0	0	0	
0.00	0	0	0	
19.95	0	0	0	
	\$179,331	\$179,331	\$179,331	

44.3275
40.7959
40.7959
46.5439
0
1.0000
44.3275
1.0000
44.3275
46.5439

Trans. 184
Exhibit 3.3-4

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
-------------------------	---	--	---	---------------------------

0.00000000	0	0	0
0.00000000	0	0	0

\$0	\$0	\$0
-----	-----	-----

0.0000
40.7959
40.7959
0.0000
0
1.0000

0.0000
1.0000

0.0000
0.0000

Trans. 184
Exhibit 3.3-5

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	0	0	0	
	\$0	\$0	\$0	

0.0000
40.7959
40.7959
0.0000
0
1.0000

0.0000
1.0000

0.0000
0.0000

Trans. 184
Exhibit 3.3-6

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
0.01500000	0	0	0	
\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	

0.0000
40.7959
40.7959
0.0000
0
1.0000

0.0000
1.0000

0.0000
0.0000

Trans. 184
Exhibit 3.3-7

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
28.00	0	0	0	
0.40	0	0	0	
0.40	0	0	0	
	\$0	\$0	\$0	

0.0000
40.7959
40.7959
0.0000
0
1.0000

0.0000
1.0000

0.0000
0.0000

Trans. 184
Exhibit 3.3-8

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
0.00100000	18,694	18,694	18,694	
0.00020000	3,739	3,739	3,739	
7.39	0	0	0	
177.19	7,798	7,798	7,798	
4,961.53	0	0	0	
	\$30,231	\$30,231	\$30,231	

74.6735
40.7959
40.7959
78.4072
0
1.0000

74.6735
1.0000

74.6735
78.4072

Trans. 184
Exhibit 3.3-9

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	0	0	0	
	\$0	\$0	\$0	

0.0000
40.7959
40.7959
0.0000
0
1.0000

0.0000
1.0000

0.0000
0.0000

\$209,562	\$209,562	\$209,562
-----------	-----------	-----------

40.7955
1.0000
40.7955

Trans. 184
Exhibit 3.3-10

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
0.00050000	25,162	25,162	25,162	
0.00005000	8,118	8,118	8,118	
0.00000000	0	0	0	

0.00054000	0	0	0
7.39	0	0	0
177.19	0	0	0
4,961.53	0	0	0

\$33,280	\$33,280	\$33,280
----------	----------	----------

60.4299
24.6757
24.6757
61.6385
0
1.0000

60.4299
1.0000

60.4299
61.6385

Trans. 184
Exhibit 3.3-11

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
12.41	0	0	0	
19.98	0	0	0	
16.79	0	0	0	
3.00	0	0	0	
250.00	0	0	0	
50.90	0	0	0	
110.00	0	0	0	
	\$0	\$0	\$0	

0.0000
24.6757
24.6757
0.0000
0
1.0000

0.0000
1.0000

0.0000
0.0000

Trans. 184
Exhibit 3.3-12

proposed	revenue at last PCI	revenue at current	revenue at proposed	Index
----------	------------------------	-----------------------	------------------------	-------

prices D	update E = A * B	prices F = A * C	prices G = A * D	Calculation H
91.72	1,101	1,101	1,101	
100.74	4,434	4,434	4,434	
39.07	4,987	4,987	4,987	
263.00	0	0	0	
417.00	0	0	0	
250.00	0	0	0	
50.90	0	0	0	
110.00	0	0	0	
	\$10,521	\$10,521	\$10,521	

100.0000
24.6757
24.6757
105.0000
0
1.0000

100.0000
1.0000

100.0000
105.0000

Trans. 184
Exhibit 3.3-13

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	0	0	0	
	0	0	0	
	0	0	0	
1,406.16	0	0	0	
1,297.00	0	0	0	
	0	0	0	
50.90	0	0	0	
	0	0	0	
	\$0	\$0	\$0	

0.0000
24.6757
24.6757
0.00000
0
1.0000

0.0000
1.0000

0.0000
0.0000

Trans. 184
Exhibit 3.3-14

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	0	0	0	
	\$0	\$0	\$0	
	\$10,521	\$10,521	\$10,521	

100.0000
24.6757
24.6757
105.0000
0
1.0000

100.0000
1.0000

100.0000
105.0000

\$43,801	\$43,801	\$43,801	
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24.6755
1.0000
24.6755

Trans. 184
Exhibit 3.3-15

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
12.40	260	260	260	
19.88	716	716	716	
150.00	0	0	0	
12.00	540	540	540	
16.79	0	0	0	

2.00	219	219	219
3.00	0	0	0
250.00	0	0	0
250.00	0	0	0
110.00	0	0	0
6.15	0	0	0
6.15	0	0	0
1000.00	0	0	0
110.00	0	0	0

\$1,735	\$1,735	\$1,735
---------	---------	---------

81.9104
76.8928
76.8928
86.0060
0
0
1.0000

81.9104
1.0000

81.9104
86.0060

Line 64 Col. E)

Trans. 184
Exhibit 3.3-16

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
	0	0	0	
	\$0	\$0	\$0	

0.0000
76.8928
76.8928
0.0000
0
0
1.0000

0.0000
1.0000

0.0000
0.0000

ie 64 Col. E)

Trans. 184
Exhibit 3.3-17

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
150.00	291,600	291,600	291,600	
60.00	104,820	104,820	104,820	
18.27	102,503	102,503	102,503	
700.00	25,200	25,200	25,200	
130.59	4,701	4,701	4,701	
263.00	0	0	0	
417.00	0	0	0	
263.00	0	0	0	
417.00	0	0	0	
0.00	0	0	0	
538.19	0	0	0	
	\$528,824	\$528,824	\$528,824	

85.3771
76.8928
76.8928
89.6460
0
0

Exhibit 3.3-19 Line 64 Col. E)

1.0000

85.3771
1.0000

85.3771
89.6460

Trans. 184
Exhibit 3.3-18

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
1,200.00	28,800	28,800	28,800	
850.00	17,850	17,850	17,850	
98.00	6,821	6,821	6,821	
3,410.00	0	0	0	
415.00	0	0	0	
1,406.16	16,874	16,874	16,874	
1,297.00	0	0	0	
	\$70,345	\$70,345	\$70,345	

82.5915
76.8928
76.8928
86.7210
0
0

Exhibit 3.3-19 Line 64 Col. E)

1.0000

82.5915
1.0000

82.5915
86.7210

Trans. 184
Exhibit 3.3-19

proposed prices D	revenue at last PCI update E = A * B	revenue at current prices F = A * C	revenue at proposed prices G = A * D	Index Calculation H
23.05	0	0	0	
23.05	0	0	0	
23.05	277	277	277	
23.05	0	0	0	
23.05	5,463	5,463	5,463	
23.05	0	0	0	
3,200.00	0	0	0	
3,000.00	0	0	0	
16.79	0	0	0	
16.79	0	0	0	
16.79	201	201	201	
16.79	0	0	0	
33.60	7,963	7,963	7,963	
33.60	0	0	0	
2,000.00	0	0	0	
2,000.00	0	0	0	
3.00	0	0	0	
3.00	0	0	0	
3.00	154	154	154	
3.00	0	0	0	
6.00	4,280	4,280	4,280	
6.00	0	0	0	
280.00	0	0	0	
280.00	0	0	0	
250.00	0	0	0	
250.00	0	0	0	
250.00	0	0	0	
250.00	0	0	0	
250.00	500	500	500	
250.00	0	0	0	
110.00	110	110	110	
3,600.00	0	0	0	

3,600.00	0	0	0
415.00	0	0	0
415.00	0	0	0
1,500.00	0	0	0
1,800.00	0	0	0
1,297.00	0	0	0
1,297.00	0	0	0
99.00	0	0	0
150.00	0	0	0
150.00	0	0	0
402.75	0	0	0
300.00	8,700	8,700	8,700
40.00	0	0	0
60.00	0	0	0
80.00	0	0	0
30.00	870	870	870
45.00	360	360	360
60.00	480	480	480
30.00	0	0	0
45.00	0	0	0
60.00	0	0	0
30.00	0	0	0
45.00	0	0	0
60.00	0	0	0
35.00	0	0	0
40.00	0	0	0
60.00	0	0	0
	\$29,359	\$29,359	\$29,359
	\$628,528	\$628,528	\$628,528

E)	87.8343
	76.8928
	76.8928
	92.2260
	0
	0
	1.0000
	87.8343
	1.0000
	87.8343
	92.2260

	\$630,263	\$630,263	\$630,263
			76.8903
			1.0000
			76.8903