

VOLUME 1

DESCRIPTION AND JUSTIFICATION

I. Introduction

A. Background

Windstream Telephone System Tariff FCC No. 6 issuing carriers as listed in Exhibit 1 (Windstream) hereby submits this filing in support of the upcoming 2011 Annual Access Charge Tariff Filing. This filing is being made pursuant to TRP Notice, DA 11-569, released March 29, 2011.

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.

The Commission in Order, *In the Matter of Windstream Petition for Conversion to Price Cap Regulation and for Limited Waiver Relief*, DA 08-81,

Released March 18, 2008, provided Windstream with the needed relief to allow Windstream to convert its rate-of-return regulation companies to price cap regulation and establish initial price cap indexes (PCIs) for price cap baskets.

The Commission in Order, *In the Matter of Windstream Petition for Limited Waiver Relief*, WC Docket No. 10-55, DA 10-802, Released May 10, 2010, provided Windstream with the needed relief to allow Windstream Lexcom to convert to price cap regulation and establish initial price cap indexes (PCIs) for price cap baskets.

C. New Services

Windstream has no new services to report for the 2011 Annual Access Tariff Filing.

II. Exogenous Costs

Windstream developed exogenous cost changes according to the Price Cap Rules. These dollar effects were measured at 2010 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

Earlier Commission decisions allow local exchange companies to reflect the impact of regulatory fees as an exogenous cost in annual price cap filings. The impact of regulatory fee changes for the July 2011-June 2012 fiscal year has been included as an exogenous cost in this filing. A factor of \$0.00361 was used in compliance with NPRM, May 3, 2011, FCC 11-68. The impact of regulatory fees is shown in Exhibit RDEV. Included in this filing are calculations to remove the exogenous adjustment made on September 16, 2010 under Windstream Telephone Systems Transmittal No. 41, and Iowa Telecommunications Services, Inc. Transmittal No. 79, which changed the regulatory fee contribution factor from .00351 to .00349 in compliance with MD Docket No. 10-87, (FCC 10-123), released July 9, 2010. Because this factor was implemented in a mid-year filing, the exogenous amount was grossed up to recover the adjustment over the remaining months in the fiscal year. For this reason the exogenous amount was modified to reverse the gross up made in the October filing.

B. Telecommunications Relay Service

In its Third Report and Order in CC Docket No. 90-571, the Commission required that all common carriers providing interstate telecommunications services contribute to an interstate shared fund to support the TRS function. The TRS exogenous cost reflects changes from funding contributions reflected in the last annual filing allowing Windstream to calculate the current TRS exogenous costs for this tariff period's contribution. The impact of the TRS changes has been included as an exogenous cost. A contribution factor of \$0.01056, from FCC Public Notice DA 11-826 released on May 4, 2011 will be used for this. The impact of TRS fees is shown in Exhibit RDEV. Included in this filing are calculations to remove the exogenous adjustment made on

September 16, 2010 under Windstream Telephone Systems Transmittal No. 41, and Iowa Telecommunications Services, Inc. Transmittal No. 79, which changed the TRS contribution factor from .01137 to .00585 in compliance with CG Docket No. 03-123, (FCC 10-115), released June 28, 2010. Because this factor was implemented in a mid-year filing, the exogenous amount was grossed up to recover the adjustment over the remaining months in the fiscal year. For this reason the exogenous amount was modified to reverse the gross up made in the October filing.

C. North American Numbering Plan Fee

On May 24, 2010, the North American Numbering Plan Administration (NANPA) filed a contribution factor of \$0.0000181 for the period July 2010 through June 2011. The impact of the interstate portion of NANPA has been included as an exogenous cost in this filing. This factor has been used for the 2011 filing, as no updated factor was available at the time of this filing. The impact for NANP fees for Windstream can be found in Exhibit RDEV.

EXHIBIT 1

Issuing Carrier	COSA
Windstream Alabama	WSAL
Windstream Arkansas	WSAR
Windstream Florida	WSFL
Georgia Properties ¹	WSGP
Windstream Standard	WSST
Windstream Kentucky West	WSKY
Windstream Kerrville	WSKR
Windstream Mississippi	WSMS
Windstream Missouri	WSMO
Windstream North Carolina	ALNC
New York Properties ²	WSNY
Windstream Ohio	WSOH
Oklahoma Properties ³	WSOP
Windstream Pennsylvania	ALPA
Windstream South Carolina	WSSC
Windstream Sugar Land	WSSL
Texas Windstream	WSTX
Windstream Western Reserve	ALWR
Windstream Concord	WSCT
Windstream Lexcom	WSLX
Windstream Nebraska	LTNE
Windstream Kentucky East – Lexington	GTKY
Windstream Kentucky East – London	COKY
Valor Oklahoma	VAOK
Valor New Mexico No. 1	VANM
Valor New Mexico No. 2	VANN
Valor Texas No. 1	VATX
Valor Texas No. 2	VCTX
Windstream Iowa Telecommunications	ITTC
Windstream Lakedale, Inc.	WSLD
Windstream Lakedale, Inc. - Connections	WSSB

¹ Georgia Properties includes Windstream Georgia, Georgia Windstream and Windstream Georgia Communications.

² New York Properties includes Windstream New York – Fulton, Windstream New York – Jamestown and Windstream New York – Red Jacket.

³ Oklahoma Properties includes Windstream Oklahoma and Oklahoma Windstream.

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	06/28/10	05/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	11,514,039	2,402,455	8,385	14,054	208
Excluded Revenue	245,904	245,904			
Price Cap Revenue Percentage	97.86%	89.76%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	27,316	(4,421)	8,433	(16)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	05/03/11	05/04/11	05/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	10,644,315	2,423,277	8,748	25,590	193
Excluded Revenue	296,584	296,584			
Price Cap Revenue Percentage	97.21%	87.76%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	14,054		
Reversal of TRS Annualization	(4,421)		
DA 11-826 - (D) = B * 0.01056		25,590	
	\$ 9,634	\$ 25,590	\$ 15,956
% Price Cap Allocation	89.76%	87.76%	
Price Cap Only	\$ 8,648	\$ 22,458	\$ 13,810
FCC 2009 Price Cap Interstate End User Revenue	2,156,551		
FCC 2010 Price Cap Interstate End User Revenue	2,126,693		
Revenue Change (R)	-0.013845256		
Price Cap Only with R Adj	\$ 8,528	\$ 22,458	\$ 13,930

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	8,385		
Reversal of Reg Fee Annualization	(16)		
FCC 11-68 - (C)=B * 0.00361		8,748	
	8,369	8,748	\$ 379
% Price Cap Allocation	89.76%	87.76%	
Price Cap Only	\$ 7,512	\$ 7,677	\$ 165
FCC 2009 Price Cap Interstate End User Revenue	2,156,551		
FCC 2010 Price Cap Interstate End User Revenue	2,126,693		
Revenue Change (R)	-0.013845256		
Price Cap Only with R Adj	\$ 7,408	\$ 7,677	\$ 269

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	208		
DA 10-924 - (E) = A * 0.0000181		193	
	208	193	\$ (16)
% Price Cap Allocation	97.86%	97.21%	
Price Cap Only	\$ 204	\$ 187	\$ (17)
FCC 2009 Price Cap Total End User Revenue	11,268,135		
FCC 2010 Price Cap Total End User Revenue	10,347,731		
Revenue Change (R)	-0.081682017		
Price Cap Only with R Adj	\$ 187	\$ 187	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 2,126,693	\$ -	\$ -	\$ -	\$ 2,126,693
Allocation Basis	100.00%	0.00%	0.00%	0.00%	100.00%
Telecom. Relay Support	\$ 13,930	\$ -	\$ -	\$ -	\$ 13,930
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 269	\$ -	\$ -	\$ -	\$ 269
Sub-Total	\$ 14,199	\$ -	\$ -	\$ -	\$ 14,199
Grand Total Exogenous	\$ 14,199	\$ -	\$ -	\$ -	\$ 14,199

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: WSAL - Windstream Alabama PCI Development
Transmittal Number: xx
May 17, 2011 Short Form Access Charge Tariff Filing (WSALAS11.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)	2,140,751	169,982	257,902	0	1,469,012
2. Exogenous Changes (Z)	14,199	0	0	0	0
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	13,930	0	0	0	0
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	269	0	0	0	0
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006633	0.000000	0.000000	0.000000	0.000000
4. W = ((Ln 1 + Ln 2) / R)	1.006633	1.000000	1.000000	0.000000	1.000000
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-76.7635%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	94.9584	96.3152	0.0000	100.5819
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	94.9584	96.3152	0.0000	101.3125
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	94.9584	96.3152	0.0000	101.3125

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	33,076,263	8,465,290	29,544	49,522	599
Excluded Revenue	962,856	962,856			
Price Cap Revenue Percentage	97.09%	88.63%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	96,250	(15,576)	29,713	(56)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	31,132,624	8,202,023	29,609	86,613	564
Excluded Revenue	1,015,214	1,015,214			
Price Cap Revenue Percentage	96.74%	87.62%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	49,522		
Reversal of TRS Annualization	(15,576)		
DA 11-826 - (D) = B * 0.01056		86,613	
	\$ 33,946	\$ 86,613	\$ 52,668
% Price Cap Allocation	88.63%	87.62%	
Price Cap Only	\$ 30,085	\$ 75,893	\$ 45,808
FCC 2009 Price Cap Interstate End User Revenue	7,502,434		
FCC 2010 Price Cap Interstate End User Revenue	7,186,809		
Revenue Change (R)	-0.04206968		
Price Cap Only with R Adj	\$ 28,819	\$ 75,893	\$ 47,074

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	29,544		
Reversal of Reg Fee Annualization	(56)		
FCC 11-68 - (C)=B * 0.00361		29,609	
	29,487	29,609	\$ 122
% Price Cap Allocation	88.63%	87.62%	
Price Cap Only	\$ 26,133	\$ 25,944	\$ (189)
FCC 2009 Price Cap Interstate End User Revenue	7,502,434		
FCC 2010 Price Cap Interstate End User Revenue	7,186,809		
Revenue Change (R)	-0.04206968		
Price Cap Only with R Adj	\$ 25,034	\$ 25,944	\$ 910

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	599		
DA 10-924 - (E) = A * 0.0000181		564	
	599	564	\$ (35)
% Price Cap Allocation	97.09%	96.74%	
Price Cap Only	\$ 581	\$ 545	\$ (36)
FCC 2009 Price Cap Total End User Revenue	32,113,407		
FCC 2010 Price Cap Total End User Revenue	30,117,410		
Revenue Change (R)	-0.062154632		
Price Cap Only with R Adj	\$ 545	\$ 545	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 6,998,510	\$ -	\$ -	\$ 188,299	\$ 7,186,809
Allocation Basis	97.38%	0.00%	0.00%	2.62%	100.00%
Telecom. Relay Support	\$ 45,840	\$ -	\$ -	\$ 1,233	\$ 47,074
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 886	\$ -	\$ -	\$ 24	\$ 910
Sub-Total	\$ 46,727	\$ -	\$ -	\$ 1,257	\$ 47,984
Grand Total Exogenous	\$ 46,727	\$ -	\$ -	\$ 1,257	\$ 47,984

Filing Date: 05/17/2011
Filing Entity: WSAR - Windstream Arkansas
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (WSARAS11.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)	7,012,896	606,353	919,351	0	8,192,433
2. Exogenous Changes (Z)	46,727	0	0	0	1,257
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	45,840	0	0	0	1,233
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	886	0	0	0	24
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006663	0.000000	0.000000	0.000000	0.000153
4. W = ((Ln 1 + Ln 2) / R)	1.006663	1.000000	1.000000	0.000000	1.000153
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	-5.1326%	-5.1326%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-78.5735%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	62.7149	53.5750	0.0000	100.4176
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	62.7149	53.5750	0.0000	101.1470
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	62.7149	53.5750	0.0000	101.1626

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	36,061,672	7,560,336	26,386	44,228	653
Excluded Revenue	756,869	756,869			
Price Cap Revenue Percentage	97.90%	89.99%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C+H)*(12/9)-(C+H)
85,961	(13,911)	26,537	(50)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	35,056,375	7,575,783	27,349	80,000	635
Excluded Revenue	910,323	910,323			
Price Cap Revenue Percentage	97.40%	87.98%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	44,228		
Reversal of TRS Annualization	(13,911)		
DA 11-826 - (D) = B * 0.01056		80,000	
	\$ 30,317	\$ 80,000	\$ 49,683
% Price Cap Allocation	89.99%	87.98%	
Price Cap Only	\$ 27,282	\$ 70,387	\$ 43,105
FCC 2009 Price Cap Interstate End User Revenue	6,803,467		
FCC 2010 Price Cap Interstate End User Revenue	6,665,460		
Revenue Change (R)	-0.020284805		
Price Cap Only with R Adj	\$ 26,728	\$ 70,387	\$ 43,659

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	26,386		
Reversal of Reg Fee Annualization	(50)		
FCC 11-68 - (C)=B * 0.00361		27,349	
	26,335	27,349	\$ 1,013
% Price Cap Allocation	89.99%	87.98%	
Price Cap Only	\$ 23,699	\$ 24,062	\$ 364
FCC 2009 Price Cap Interstate End User Revenue	6,803,467		
FCC 2010 Price Cap Interstate End User Revenue	6,665,460		
Revenue Change (R)	-0.020284805		
Price Cap Only with R Adj	\$ 23,218	\$ 24,062	\$ 844

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	653		
DA 10-924 - (E) = A * 0.0000181		635	
	653	635	\$ (18)
% Price Cap Allocation	97.90%	97.40%	
Price Cap Only	\$ 639	\$ 618	\$ (21)
FCC 2009 Price Cap Total End User Revenue	35,304,803		
FCC 2010 Price Cap Total End User Revenue	34,146,052		
Revenue Change (R)	-0.032821342		
Price Cap Only with R Adj	\$ 618	\$ 618	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 6,545,816	\$ -	\$ -	\$ 119,644	\$ 6,665,460
Allocation Basis	98.21%	0.00%	0.00%	1.79%	100.00%
Telecom. Relay Support	\$ 42,875	\$ -	\$ -	\$ 784	\$ 43,659
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 829	\$ -	\$ -	\$ 15	\$ 844
Sub-Total	\$ 43,704	\$ -	\$ -	\$ 799	\$ 44,503

Allocation - See Attached Forms

Grand Total Exogenous	\$ 43,704	\$ -	\$ -	\$ 799	\$ 44,503
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Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: COKY - Windstream Kentucky East - London PCI Development
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (COKYAS11.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)	7,385,224	947,125	621,679	0	7,499,059
2. Exogenous Changes (Z)	43,704	0	0	0	799
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	42,875	0	0	0	784
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	829	0	0	0	15
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.005918	0.000000	0.000000	0.000000	0.000107
4. W = ((Ln 1 + Ln 2) / R)	1.005918	1.000000	1.000000	0.000000	1.000107
5. GDP-PI Chain Weighted (4 Qtr 2009)	109.9000	109.9000	109.9000	0.0000	109.9000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.2000	109.2000	109.2000	0.0000	109.2000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-26.2420%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	27.5096	58.4688	0.0000	50.2009
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	50.2009
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	50.2062

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	37,212,699	8,174,707	28,530	47,822	674
Excluded Revenue	855,560	855,560			
Price Cap Revenue Percentage	97.70%	89.53%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	92,946	(15,041)	28,693	(54)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	34,141,884	7,785,507	28,106	82,215	618
Excluded Revenue	976,656	976,656			
Price Cap Revenue Percentage	97.14%	87.46%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	47,822		
Reversal of TRS Annualization	(15,041)		
DA 11-826 - (D) = B * 0.01056		82,215	
	\$ 32,781	\$ 82,215	\$ 49,434
% Price Cap Allocation	89.53%	87.46%	
Price Cap Only	\$ 29,350	\$ 71,901	\$ 42,552
FCC 2009 Price Cap Interstate End User Revenue	7,319,147		
FCC 2010 Price Cap Interstate End User Revenue	6,808,851		
Revenue Change (R)	-0.069720693		
Price Cap Only with R Adj	\$ 27,303	\$ 71,901	\$ 44,598

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	28,530		
Reversal of Reg Fee Annualization	(54)		
FCC 11-68 - (C)=B * 0.00361		28,106	
	28,475	28,106	\$ (370)
% Price Cap Allocation	89.53%	87.46%	
Price Cap Only	\$ 25,495	\$ 24,580	\$ (915)
FCC 2009 Price Cap Interstate End User Revenue	7,319,147		
FCC 2010 Price Cap Interstate End User Revenue	6,808,851		
Revenue Change (R)	-0.069720693		
Price Cap Only with R Adj	\$ 23,717	\$ 24,580	\$ 862

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	674		
DA 10-924 - (E) = A * 0.0000181		618	
	674	618	\$ (56)
% Price Cap Allocation	97.70%	97.14%	
Price Cap Only	\$ 658	\$ 600	\$ (58)
FCC 2009 Price Cap Total End User Revenue	36,357,139		
FCC 2010 Price Cap Total End User Revenue	33,165,228		
Revenue Change (R)	-0.087793239		
Price Cap Only with R Adj	\$ 600	\$ 600	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 6,808,851	\$ -	\$ -	\$ -	\$ 6,808,851
Allocation Basis	100.00%	0.00%	0.00%	0.00%	100.00%
Telecom. Relay Support	\$ 44,598	\$ -	\$ -	\$ -	\$ 44,598
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 862	\$ -	\$ -	\$ -	\$ 862
Sub-Total	\$ 45,460	\$ -	\$ -	\$ -	\$ 45,460
Grand Total Exogenous	\$ 45,460	\$ -	\$ -	\$ -	\$ 45,460

Filing Date: 05/17/2011
 Filing Entity: WSCT - Windstream Concord
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (WSCTAS11.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)	7,033,361	767,933	1,620,814	0	9,282,097
2. Exogenous Changes (Z)	45,460	0	0	0	0
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	44,598	0	0	0	0
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	862	0	0	0	0
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006464	0.000000	0.000000	0.000000	0.000000
4. W = ((Ln 1 + Ln 2) / R)	1.006464	1.000000	1.000000	0.000000	1.000000
5. GDP-PI Chain Weighted (4 Qtr 2009)	109.9000	109.9000	109.9000	0.0000	109.9000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.2000	109.2000	109.2000	0.0000	109.2000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.8590%	-5.8590%	-5.8590%	0.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-100.0000%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	60.4180	66.7260	0.0000	100.2401
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	60.4180	66.7260	0.0000	100.2401
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	60.4180	66.7260	0.0000	100.2401

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	29,052,933	6,855,663	23,926	40,106	526
Excluded Revenue	702,676	702,676			
Price Cap Revenue Percentage	97.58%	89.75%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	77,949	(12,614)	24,063	(46)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	26,870,710	6,814,894	24,602	71,965	486
Excluded Revenue	836,200	836,200			
Price Cap Revenue Percentage	96.89%	87.73%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	40,106		
Reversal of TRS Annualization	(12,614)		
DA 11-826 - (D) = B * 0.01056		71,965	
	\$ 27,491	\$ 71,965	\$ 44,474
% Price Cap Allocation	89.75%	87.73%	
Price Cap Only	\$ 24,673	\$ 63,135	\$ 38,462
FCC 2009 Price Cap Interstate End User Revenue	6,152,987		
FCC 2010 Price Cap Interstate End User Revenue	5,978,694		
Revenue Change (R)	-0.028326567		
Price Cap Only with R Adj	\$ 23,975	\$ 63,135	\$ 39,160

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	23,926		
Reversal of Reg Fee Annualization	(46)		
FCC 11-68 - (C)=B * 0.00361		24,602	
	23,881	24,602	\$ 721
% Price Cap Allocation	89.75%	87.73%	
Price Cap Only	\$ 21,433	\$ 21,583	\$ 150
FCC 2009 Price Cap Interstate End User Revenue	6,152,987		
FCC 2010 Price Cap Interstate End User Revenue	5,978,694		
Revenue Change (R)	-0.028326567		
Price Cap Only with R Adj	\$ 20,826	\$ 21,583	\$ 757

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	526		
DA 10-924 - (E) = A * 0.0000181		486	
	526	486	\$ (39)
% Price Cap Allocation	97.58%	96.89%	
Price Cap Only	\$ 513	\$ 471	\$ (42)
FCC 2009 Price Cap Total End User Revenue	28,350,257		
FCC 2010 Price Cap Total End User Revenue	26,034,510		
Revenue Change (R)	-0.081683457		
Price Cap Only with R Adj	\$ 471	\$ 471	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 5,697,152	\$ -	\$ -	\$ 281,542	\$ 5,978,694
Allocation Basis	95.29%	0.00%	0.00%	4.71%	100.00%
Telecom. Relay Support	\$ 37,316	\$ -	\$ -	\$ 1,844	\$ 39,160
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 722	\$ -	\$ -	\$ 36	\$ 757
Sub-Total	\$ 38,038	\$ -	\$ -	\$ 1,880	\$ 39,918
Grand Total Exogenous	\$ 38,038	\$ -	\$ -	\$ 1,880	\$ 39,918

Filing Date: 05/17/2011
 Filing Entity: WSFL - Windstream Florida
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSFLAS11.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)	6,156,274	562,448	493,557	0	3,956,108
2. Exogenous Changes (Z)	38,038	0	0	0	1,880
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	37,316	0	0	0	1,844
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	722	0	0	0	36
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006179	0.000000	0.000000	0.000000	0.000475
4. W = ((Ln 1 + Ln 2) / R)	1.006179	1.000000	1.000000	0.000000	1.000475
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-0.4739%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	100.0000	100.0000	0.0000	100.7106
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	100.0000	100.0000	0.0000	101.4422
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	100.0000	100.0000	0.0000	101.4904

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	178,809,329	35,983,699	125,583	210,505	3,236
Excluded Revenue	3,657,793	3,657,793			
Price Cap Revenue Percentage	97.95%	89.83%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	409,135	(66,210)	126,303	(240)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	164,669,424	35,270,045	127,325	372,452	2,981
Excluded Revenue	4,315,502	4,315,502			
Price Cap Revenue Percentage	97.38%	87.76%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	210,505		
Reversal of TRS Annualization	(66,210)		
DA 11-826 - (D) = B * 0.01056		372,452	
	\$ 144,295	\$ 372,452	\$ 228,157
% Price Cap Allocation	89.83%	87.76%	
Price Cap Only	\$ 129,627	\$ 326,880	\$ 197,253
FCC 2009 Price Cap Interstate End User Revenue	32,325,906		
FCC 2010 Price Cap Interstate End User Revenue	30,954,543		
Revenue Change (R)	-0.042423034		
Price Cap Only with R Adj	\$ 124,128	\$ 326,880	\$ 202,752

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	125,583		
Reversal of Reg Fee Annualization	(240)		
FCC 11-68 - (C)=B * 0.00361		127,325	
	125,343	127,325	\$ 1,982
% Price Cap Allocation	89.83%	87.76%	
Price Cap Only	\$ 112,602	\$ 111,746	\$ (856)
FCC 2009 Price Cap Interstate End User Revenue	32,325,906		
FCC 2010 Price Cap Interstate End User Revenue	30,954,543		
Revenue Change (R)	-0.042423034		
Price Cap Only with R Adj	\$ 107,825	\$ 111,746	\$ 3,921

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	3,236		
DA 10-924 - (E) = A * 0.0000181		2,981	
	3,236	2,981	\$ (256)
% Price Cap Allocation	97.95%	97.38%	
Price Cap Only	\$ 3,170	\$ 2,902	\$ (268)
FCC 2009 Price Cap Total End User Revenue	175,151,536		
FCC 2010 Price Cap Total End User Revenue	160,353,922		
Revenue Change (R)	-0.084484637		
Price Cap Only with R Adj	\$ 2,902	\$ 2,902	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 30,601,470	\$ -	\$ -	\$ 353,073	\$ 30,954,543
Allocation Basis	98.86%	0.00%	0.00%	1.14%	100.00%
Telecom. Relay Support	\$ 200,440	\$ -	\$ -	\$ 2,313	\$ 202,752
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 3,876	\$ -	\$ -	\$ 45	\$ 3,921
Sub-Total	\$ 204,316	\$ -	\$ -	\$ 2,357	\$ 206,673
Grand Total Exogenous	\$ 204,316	\$ -	\$ -	\$ 2,357	\$ 206,673

Filing Date: 05/17/2011
 Filing Entity: WSGP - Georgia Properties
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (WSGPAS11.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)	30,970,354	3,208,465	2,590,458	0	24,439,477
2. Exogenous Changes (Z)	204,316	0	0	0	2,357
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	200,440	0	0	0	2,313
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	3,876	0	0	0	45
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006597	0.000000	0.000000	0.000000	0.000096
4. W = ((Ln 1 + Ln 2) / R)	1.006597	1.000000	1.000000	0.000000	1.000096
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-1.5009%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	73.9463	68.4714	0.0000	100.6988
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	73.9463	68.4714	0.0000	101.4303
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	73.9463	68.4714	0.0000	101.4401

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues (499A) (A)	End User Revenues (499A) (B)	7/9/2010 Reg Fee (C)=B * 0.00349	6/28/2010 TRS (D) = B * 0.00585	5/24/2010 NANPA (E) = A * 0.0000181
Exogenous Amount	134,570,284	27,646,966	96,488	161,735	2,436
Excluded Revenue	14,023,299	14,023,299			
Price Cap Revenue Percentage	89.58%	49.28%			

	FCC 09-39 5/14/2009 TRS (F)=B * 0.01137	Reversal of TRS Annualization (G)=(D-F)*(12/9)-(D-F)	FCC 10-51 4/13/2010 Reg Fee (H)=B * 0.00351	Reversal of Reg Fee Annualization (I)=(C-H)*(12/9)-(C-H)
	314,346	(50,870)	97,041	(184)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues (499A) (A)	End User Revenues (499A) (B)	5/3/2011 Reg Fee (C)=B * 0.00361	5/4/2011 TRS (D) = B * 0.01056	5/24/2010 NANPA (E) = A * 0.0000181
Exogenous Amount	128,142,606	27,107,283	97,857	286,253	2,319
Excluded Revenue	14,333,483	14,333,483			
Price Cap Revenue Percentage	88.81%	47.12%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	161,735		
Reversal of TRS Annualization	(50,870)		
DA 11-826 - (D) = B * 0.01056		286,253	
	\$ 110,864	\$ 286,253	\$ 175,389
% Price Cap Allocation	49.28%	47.12%	
Price Cap Only	\$ 54,631	\$ 134,891	\$ 80,260
FCC 2009 Price Cap Interstate End User Revenue	13,623,667		
FCC 2010 Price Cap Interstate End User Revenue	12,773,800		
Revenue Change (R)	-0.06238165		
Price Cap Only with R Adj	\$ 51,223	\$ 134,891	\$ 83,668

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	96,488		
Reversal of Reg Fee Annualization	(184)		
FCC 11-68 - (C)=B * 0.00361		97,857	
	96,304	97,857	\$ 1,554
% Price Cap Allocation	49.28%	47.12%	
Price Cap Only	\$ 47,456	\$ 46,113	\$ (1,342)
FCC 2009 Price Cap Interstate End User Revenue	13,623,667		
FCC 2010 Price Cap Interstate End User Revenue	12,773,800		
Revenue Change (R)	-0.06238165		
Price Cap Only with R Adj	\$ 44,495	\$ 46,113	\$ 1,618

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	2,436		
DA 10-924 - (E) = A * 0.0000181		2,319	
	2,436	2,319	\$ (116)
% Price Cap Allocation	89.58%	88.81%	
Price Cap Only	\$ 2,182	\$ 2,060	\$ (122)
FCC 2009 Price Cap Total End User Revenue	120,546,985		
FCC 2010 Price Cap Total End User Revenue	113,809,123		
Revenue Change (R)	-0.055894072		
Price Cap Only with R Adj	\$ 2,060	\$ 2,060	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 22,968,268	\$ -	\$ -	\$ 648,445	\$ 23,616,713
Allocation Basis	97.25%	0.00%	0.00%	2.75%	100.00%
Telecom. Relay Support	\$ 81,371	\$ -	\$ -	\$ 2,297	\$ 83,668
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 1,574	\$ -	\$ -	\$ 44	\$ 1,618
Sub-Total	\$ 82,945	\$ -	\$ -	\$ 2,342	\$ 85,286
Grand Total Exogenous	\$ 82,945	\$ -	\$ -	\$ 2,342	\$ 85,286

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: GTKY - Windstream Kentucky East - Lexington PCI Development
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (GTKYAS11.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)	32,016,134	1,515,827	801,233	0	20,775,020
2. Exogenous Changes (Z)	82,945	0	0	0	2,342
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	81,371	0	0	0	2,297
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	1,574	0	0	0	44
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.002591	0.000000	0.000000	0.000000	0.000113
4. W = ((Ln 1 + Ln 2) / R)	1.002591	1.000000	1.000000	0.000000	1.000113
5. GDP-PI Chain Weighted (4 Qtr 2009)	109.9000	109.9000	109.9000	0.0000	109.9000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.2000	109.2000	109.2000	0.0000	109.2000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-25.2550%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	15.5601	39.5715	0.0000	47.3949
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	47.3949
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	47.4002

Exogenous Cost Changes Detail

	2009 Annual		FCC 10-123	FCC 10-115	DA 10-924
	Total	Interstate	07/09/10	06/28/10	05/24/10
	End User Revenues	End User Revenues	Reg Fee	TRS	NANPA
	(499A)	(499A)			
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	95,062,989	20,584,732	71,841	120,421	1,721
Excluded Revenue	6,413,538	6,413,538			
Price Cap Revenue Percentage	93.25%	68.84%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
234,048	(37,876)	72,252	(137)

	2010 Annual		FCC 11-68	DA 11-826	DA 10-924
	Total	Interstate	5/3/11	5/4/11	5/24/10
	End User Revenues	End User Revenues	Reg Fee	TRS	NANPA
	(499A)	(499A)			
	(A')	(B')	(C')=B' * 0.00361	(D') = B' * 0.01056	(E') = A' * 0.0000181 * B'/A'
Exogenous Amount	97,122,898	19,573,718	70,661	206,698	1,758
Excluded Revenue	6,413,538	6,413,538			
Price Cap Revenue Percentage	93.40%	67.23%			

Telecom Relay Support

	<u>7/09-6/010</u>	<u>7/10-6/11</u>	
FCC 10-115 - (D) = B * 0.00585	120,421		
Reversal of TRS Annualization	(37,876)		
DA 11-826 - (D') = B' * 0.01056		206,698	
	\$ 82,545	\$ 206,698	\$ 124,154
% Price Cap Allocation	68.84%	67.23%	
Price Cap Only	\$ 56,826	\$ 138,972	\$ 82,145
FCC 2009 Price Cap Interstate End User Revenue	14,171,194		
FCC 2010 Price Cap Interstate End User Revenue	13,160,180		
Revenue Change (R)	-7.13429%		
Price Cap Only with R Adj	\$ 52,772	\$ 138,972	\$ 86,199

Regulatory Fee Support:

	<u>7/09-6/010</u>	<u>7/10-6/11</u>	
FCC 10-123 - (C)=B * 0.00349	71,841		
Reversal of Reg Fee Annualization	(137)		
FCC 11-68 - (C')=B' * 0.00361		70,661	
	71,703	70,661	\$ (1,042)
% Price Cap Allocation	68.84%	67.23%	
Price Cap Only	\$ 49,363	\$ 47,508	\$ (1,855)
FCC 2009 Price Cap Interstate End User Revenue	14,171,194		
FCC 2010 Price Cap Interstate End User Revenue	13,160,180		
Revenue Change (R)	-7.13429%		
Price Cap Only with R Adj	\$ 45,841	\$ 47,508	\$ 1,667

North American Numbering Plan Administration:

	<u>7/09-6/010</u>	<u>7/10-6/11</u>
DA 10-924 - (E) = A * 0.0000181	1,721	

Filing Date: 05/17/2011
 Filing Entity: ITTC - IOWA TELECOMMUNICATIONS SERVICES, INC.
 Transmittal Number: xx
 May 17, 2011 Annual Access Tariff Filing (ITTCAS11.WK4)

Exogenous Cost Changes Detail

DA 10-924 - (E') = A' * 0.0000181					1,758
		1,721		1,758	\$ 37
% Price Cap Allocation		93.25%		93.40%	
Price Cap Only	\$	1,605	\$	1,642	\$ 37
FCC 2009 Price Cap Total End User Revenue		88,649,451			
FCC 2010 Price Cap Total End User Revenue		90,709,360			
Revenue Change (R)		2.32366%			
Price Cap Only with R Adj	\$	1,642	\$	1,642	\$ -

	<u>Common Line</u>	<u>Database Access</u>	<u>Billing Name and Address</u>	<u>Special</u>	<u>Excluded Revenues</u>	<u>Total Revenue</u>
2010 End User Rev - FCC 499 (405a, 406d)	\$ 12,621,047	\$ -	\$ -	\$ 214,876	\$ 6,413,538	\$ 19,249,461
Allocation Basis	65.57%	0.00%	0.00%	1.12%	33.32%	100.00%
Telecom. Relay Support	\$ 56,517	\$ -	\$ -	\$ 962	\$ 28,720	\$ 86,199
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee	\$ 1,093	\$ -	\$ -	\$ 19	\$ 555	\$ 1,667
Total	\$ 57,610	\$ -	\$ -	\$ 981	\$ 29,275	\$ 87,865

Filing Date: 05/17/2011
 Filing Entity: ITTC - IOWA TELECOMMUNICATIONS SERVICES, INC.
 Transmittal Number: xx
 May 17, 2011 Annual Access Tariff Filing (ITTCAS11.WK4)

Exhibit 1
 Page 1 of 2

05/16/11 PCI Development

	<u>Common</u> <u>Line</u> (A)	<u>Traffic</u> <u>Sensitive</u> (B)	<u>Trunking</u> (C)	<u>Interexchange</u> (D)	<u>Special</u> (E)
1. Revenues (R)	18,283,310	2,746,921	4,044,834	0	12,021,369
2. Exogenous Changes (Z)	57,610	0	0	0	981
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	56,517	0	0	0	962
c. Regulatory Fee Support Changes	1,093	0	0	0	19
d. North Americal Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.003151	0.000000	0.000000	0.000000	0.000082
4. W = ((Ln 1 + Ln 2) / R)	1.003151	1.000000	1.000000	0.000000	1.000082
5. GDP-PI Chain Weighted (4 Qtr 2010)	111.2000	111.2000	111.2000	111.2000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2009)	109.7000	109.7000	109.7000	109.7000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	1.3674%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	1.3674%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-10.7208%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	23.9014	120.8344	0.0000	46.3302
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	23.9014	120.8344	0.0000	46.6668
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	23.9014	120.8344	0.0000	46.6706

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	6,693,859	1,781,852	6,219	10,424	121
Excluded Revenue	184,757	184,757			
Price Cap Revenue Percentage	97.24%	89.63%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	20,260	(3,279)	6,254	(12)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	6,122,881	1,672,017	6,036	17,656	111
Excluded Revenue	219,290	219,290			
Price Cap Revenue Percentage	96.42%	86.88%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	10,424		
Reversal of TRS Annualization	(3,279)		
DA 11-826 - (D) = B * 0.01056		17,656	
	\$ 7,145	\$ 17,656	\$ 10,511
% Price Cap Allocation	89.63%	86.88%	
Price Cap Only	\$ 6,404	\$ 15,341	\$ 8,936
FCC 2009 Price Cap Interstate End User Revenue	1,597,095		
FCC 2010 Price Cap Interstate End User Revenue	1,452,727		
Revenue Change (R)	-0.090394122		
Price Cap Only with R Adj	\$ 5,825	\$ 15,341	\$ 9,515

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	6,219		
Reversal of Reg Fee Annualization	(12)		
FCC 11-68 - (C)=B * 0.00361		6,036	
	6,207	6,036	\$ (171)
% Price Cap Allocation	89.63%	86.88%	
Price Cap Only	\$ 5,563	\$ 5,244	\$ (319)
FCC 2009 Price Cap Interstate End User Revenue	1,597,095		
FCC 2010 Price Cap Interstate End User Revenue	1,452,727		
Revenue Change (R)	-0.090394122		
Price Cap Only with R Adj	\$ 5,060	\$ 5,244	\$ 184

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	121		
DA 10-924 - (E) = A * 0.0000181		111	
	121	111	\$ (10)
% Price Cap Allocation	97.24%	96.42%	
Price Cap Only	\$ 118	\$ 107	\$ (11)
FCC 2009 Price Cap Total End User Revenue	6,509,102		
FCC 2010 Price Cap Total End User Revenue	5,903,591		
Revenue Change (R)	-0.093025274		
Price Cap Only with R Adj	\$ 107	\$ 107	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 1,431,987	\$ -	\$ -	\$ 20,740	\$ 1,452,727
Allocation Basis	98.57%	0.00%	0.00%	1.43%	100.00%
Telecom. Relay Support	\$ 9,380	\$ -	\$ -	\$ 136	\$ 9,515
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 181	\$ -	\$ -	\$ 3	\$ 184
Sub-Total	\$ 9,561	\$ -	\$ -	\$ 138	\$ 9,699
Grand Total Exogenous	\$ 9,561	\$ -	\$ -	\$ 138	\$ 9,699

Filing Date: 05/17/2011
 Filing Entity: WSKR - Windstream Kerrville
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (WSKRAS11.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)	1,467,535	168,407	98,492	0	1,532,246
2. Exogenous Changes (Z)	9,561	0	0	0	138
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	9,380	0	0	0	136
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	181	0	0	0	3
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006515	0.000000	0.000000	0.000000	0.000090
4. W = ((Ln 1 + Ln 2) / R)	1.006515	1.000000	1.000000	0.000000	1.000090
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.0000%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	60.3261	72.0438	0.0000	100.1500
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	60.3261	72.0438	0.0000	100.8774
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	60.3261	72.0438	0.0000	100.8866

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	4,074,375	1,337,861	4,669	7,826	74
Excluded Revenue	-	-			
Price Cap Revenue Percentage	100.00%	100.00%			

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	4,727,369	1,680,279	6,066	17,744	86
Excluded Revenue	309,851	309,851			
Price Cap Revenue Percentage	93.45%	81.56%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	7,826		
DA 11-826 - (D) = B * 0.01056		17,744	
	\$ 7,826	\$ 17,744	\$ 9,917
% Price Cap Allocation	100.00%	81.56%	
Price Cap Only	\$ 7,826	\$ 14,472	\$ 6,645
FCC 2009 Price Cap Interstate End User Revenue	1,337,861		
FCC 2010 Price Cap Interstate End User Revenue	1,370,428		
Revenue Change (R)	2.43426%		
Price Cap Only with R Adj	\$ 8,017	\$ 14,472	\$ 6,455

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	4,669		
FCC 11-68 - (C)=B * 0.00361		6,066	
	4,669	6,066	\$ 1,397
% Price Cap Allocation	100.00%	81.56%	
Price Cap Only	\$ 4,669	\$ 4,947	\$ 278
FCC 2009 Price Cap Interstate End User Revenue	1,337,861		
FCC 2010 Price Cap Interstate End User Revenue	1,370,428		
Revenue Change (R)	2.43426%		
Price Cap Only with R Adj	\$ 4,783	\$ 4,947	\$ 164

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	74		
DA 10-924 - (E) = A * 0.0000181		86	
	74	86	\$ 12
% Price Cap Allocation	100.00%	93.45%	
Price Cap Only	\$ 74	\$ 80	\$ 6
FCC 2009 Price Cap Total End User Revenue	4,074,375		
FCC 2010 Price Cap Total End User Revenue	4,417,518		
Revenue Change (R)	8.42199%		
Price Cap Only with R Adj	\$ 80	\$ 80	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2009 End User Rev - FCC 499	\$ 845,637	\$ -	\$ -	\$ 524,791	\$ 1,370,428
Allocation Basis	61.71%	0.00%	0.00%	38.29%	100.00%
Telecom. Relay Support	\$ 3,983	\$ -	\$ -	\$ 2,472	\$ 6,455
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 101	\$ -	\$ -	\$ 63	\$ 164
Sub-Total	\$ 4,084	\$ -	\$ -	\$ 2,535	\$ 6,619
Grand Total Exogenous	\$ 4,084	\$ -	\$ -	\$ 2,535	\$ 6,619

Filing Date: 05/17/2011
 Filing Entity: WSLD - Windstream Lakedale Link
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSLDAS11.wk4)

Exhibit RDEV
PCI Development

	<u>Common Line</u> (A)	<u>Traffic Sensitive</u> (B)	<u>Trunking</u> (C)	<u>Interexchange</u> (D)	<u>Special</u> (E)
1. Revenues (R)	878,998	257,897	1,714	0	894,343
2. Exogenous Changes (Z)	4,084	0	0	0	2,535
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	3,983	0	0	0	2,472
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	101	0	0	0	63
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.004647	0.000000	0.000000	0.000000	0.002834
4. W = ((Ln 1 + Ln 2) / R)	1.004647	1.000000	1.000000	0.000000	1.002834
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	-5.1326%	-5.1326%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.8704%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	100.0000	100.0000	0.0000	100.0000
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	(88,494)	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	100.0000	100.0000	0.0000	100.7264
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	65.6862	100.0000	0.0000	101.0119

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	10,475,603	3,265,728	11,397	19,105	190
Excluded Revenue	342,577	342,577			
Price Cap Revenue Percentage	96.73%	89.51%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	37,131	(6,009)	11,463	(22)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	8,747,583	2,170,047	7,834	22,916	158
Excluded Revenue	304,960	304,960			
Price Cap Revenue Percentage	96.51%	85.95%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	19,105		
Reversal of TRS Annualization	(6,009)		
DA 11-826 - (D) = B * 0.01056		22,916	
	\$ 13,096	\$ 22,916	\$ 9,820
% Price Cap Allocation	89.51%	85.95%	
Price Cap Only	\$ 11,722	\$ 19,695	\$ 7,973
FCC 2009 Price Cap Interstate End User Revenue	2,923,151		
FCC 2010 Price Cap Interstate End User Revenue	1,865,087		
Revenue Change (R)	-36.19601%		
Price Cap Only with R Adj	\$ 7,479	\$ 19,695	\$ 12,216

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	11,397		
Reversal of Reg Fee Annualization	(22)		
FCC 11-68 - (C)=B * 0.00361		7,834	
	11,376	7,834	\$ (3,542)
% Price Cap Allocation	89.51%	85.95%	
Price Cap Only	\$ 10,182	\$ 6,733	\$ (3,449)
FCC 2009 Price Cap Interstate End User Revenue	2,923,151		
FCC 2010 Price Cap Interstate End User Revenue	1,865,087		
Revenue Change (R)	-36.19601%		
Price Cap Only with R Adj	\$ 6,497	\$ 6,733	\$ 236

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	190		
DA 10-924 - (E) = A * 0.0000181		158	
	190	158	\$ (31)
% Price Cap Allocation	96.73%	96.51%	
Price Cap Only	\$ 183	\$ 153	\$ (31)
FCC 2009 Price Cap Total End User Revenue	10,133,026		
FCC 2010 Price Cap Total End User Revenue	8,442,623		
Revenue Change (R)	-16.68211%		
Price Cap Only with R Adj	\$ 153	\$ 153	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 1,698,164	\$ -	\$ -	\$ 166,923	\$ 1,865,087
Allocation Basis	91.05%	0.00%	0.00%	8.95%	100.00%
Telecom. Relay Support	\$ 11,123	\$ -	\$ -	\$ 1,093	\$ 12,216
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 215	\$ -	\$ -	\$ 21	\$ 236
Sub-Total	\$ 11,338	\$ -	\$ -	\$ 1,114	\$ 12,453
Grand Total Exogenous	\$ 11,338	\$ -	\$ -	\$ 1,114	\$ 12,453

Filing Date: 05/17/2011
Filing Entity: WSLX - Windstream Lexcom
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (WSLXAS11.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)	1,813,045	300,178	166,056	0	1,258,391
2. Exogenous Changes (Z)	11,338	0	0	0	1,114
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	11,123	0	0	0	1,093
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	215	0	0	0	21
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006254	0.000000	0.000000	0.000000	0.000886
4. W = ((Ln 1 + Ln 2) / R)	1.006254	1.000000	1.000000	0.000000	1.000886
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	-5.1326%	-5.1326%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.8704%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	69.7357	100.0000	0.0000	100.0077
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	69.7357	100.0000	0.0000	100.7342
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	69.7357	100.0000	0.0000	100.8234

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	17,771,307	5,317,413	18,558	31,107	322
Excluded Revenue	574,844	574,844			
Price Cap Revenue Percentage	96.77%	89.19%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	60,459	(9,784)	18,664	(35)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	17,131,807	5,094,237	18,390	53,795	310
Excluded Revenue	622,820	622,820			
Price Cap Revenue Percentage	96.36%	87.77%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	31,107		
Reversal of TRS Annualization	(9,784)		
DA 11-826 - (D) = B * 0.01056		53,795	
	\$ 21,323	\$ 53,795	\$ 32,472
% Price Cap Allocation	89.19%	87.77%	
Price Cap Only	\$ 19,018	\$ 47,218	\$ 28,200
FCC 2009 Price Cap Interstate End User Revenue	4,742,569		
FCC 2010 Price Cap Interstate End User Revenue	4,471,417		
Revenue Change (R)	-5.71741%		
Price Cap Only with R Adj	\$ 17,930	\$ 47,218	\$ 29,288

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	18,558		
Reversal of Reg Fee Annualization	(35)		
FCC 11-68 - (C)=B * 0.00361		18,390	
	18,522	18,390	\$ (132)
% Price Cap Allocation	89.19%	87.77%	
Price Cap Only	\$ 16,520	\$ 16,142	\$ (378)
FCC 2009 Price Cap Interstate End User Revenue	4,742,569		
FCC 2010 Price Cap Interstate End User Revenue	4,471,417		
Revenue Change (R)	-5.71741%		
Price Cap Only with R Adj	\$ 15,575	\$ 16,142	\$ 566

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	322		
DA 10-924 - (E) = A * 0.0000181		310	
	322	310	\$ (12)
% Price Cap Allocation	96.77%	96.36%	
Price Cap Only	\$ 311	\$ 299	\$ (12)
FCC 2009 Price Cap Total End User Revenue	17,196,463		
FCC 2010 Price Cap Total End User Revenue	16,508,987		
Revenue Change (R)	-3.99778%		
Price Cap Only with R Adj	\$ 299	\$ 299	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 4,395,898	\$ -	\$ -	\$ 75,519	\$ 4,471,417
Allocation Basis	98.31%	0.00%	0.00%	1.69%	100.00%
Telecom. Relay Support	\$ 28,793	\$ -	\$ -	\$ 495	\$ 29,288
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 557	\$ -	\$ -	\$ 10	\$ 566
Sub-Total	\$ 29,350	\$ -	\$ -	\$ 504	\$ 29,854
Grand Total Exogenous	\$ 29,350	\$ -	\$ -	\$ 504	\$ 29,854

Filing Date: 05/17/2011
Filing Entity: WSMO - Windstream Missouri
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (WSMOAS11.wk4)

Exhibit RDEV
PCI Development

	<u>Common Line</u> (A)	<u>Traffic Sensitive</u> (B)	<u>Trunking</u> (C)	<u>Interexchange</u> (D)	<u>Special</u> (E)
1. Revenues (R)	4,554,806	348,089	487,731	0	2,273,005
2. Exogenous Changes (Z)	29,350	0	0	0	504
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	28,793	0	0	0	495
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	557	0	0	0	10
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006444	0.000000	0.000000	0.000000	0.000222
4. W = ((Ln 1 + Ln 2) / R)	1.006444	1.000000	1.000000	0.000000	1.000222
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-1.6449%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	63.6761	54.6715	0.0000	100.5395
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	63.6761	54.6715	0.0000	101.2698
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	63.6761	54.6715	0.0000	101.2923

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	4,053,825	969,886	3,385	5,674	73
Excluded Revenue	111,999	111,999			
Price Cap Revenue Percentage	97.24%	88.45%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	11,028	(1,785)	3,404	(6)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	3,647,093	953,846	3,443	10,073	66
Excluded Revenue	118,406	118,406			
Price Cap Revenue Percentage	96.75%	87.59%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	5,674		
Reversal of TRS Annualization	(1,785)		
DA 11-826 - (D) = B * 0.01056		10,073	
	\$ 3,889	\$ 10,073	\$ 6,183
% Price Cap Allocation	88.45%	87.59%	
Price Cap Only	\$ 3,440	\$ 8,822	\$ 5,382
FCC 2009 Price Cap Interstate End User Revenue	857,887		
FCC 2010 Price Cap Interstate End User Revenue	835,440		
Revenue Change (R)	-2.61655%		
Price Cap Only with R Adj	\$ 3,350	\$ 8,822	\$ 5,472

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	3,385		
Reversal of Reg Fee Annualization	(6)		
FCC 11-68 - (C)=B * 0.00361		3,443	
	3,378	3,443	\$ 65
% Price Cap Allocation	88.45%	87.59%	
Price Cap Only	\$ 2,988	\$ 3,016	\$ 28
FCC 2009 Price Cap Interstate End User Revenue	857,887		
FCC 2010 Price Cap Interstate End User Revenue	835,440		
Revenue Change (R)	-2.61655%		
Price Cap Only with R Adj	\$ 2,910	\$ 3,016	\$ 106

North American Numbering Plan Administration

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	73		
DA 10-924 - (E) = A * 0.0000181		66	
	73	66	\$ (7)
% Price Cap Allocation	97.24%	96.75%	
Price Cap Only	\$ 71	\$ 64	\$ (7)
FCC 2009 Price Cap Total End User Revenue	3,941,826		
FCC 2010 Price Cap Total End User Revenue	3,528,687		
Revenue Change (R)	-10.48090%		
Price Cap Only with R Adj	\$ 64	\$ 64	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 835,440	\$ -	\$ -	\$ -	\$ 835,440
Allocation Basis	100.00%	0.00%	0.00%	0.00%	100.00%
Telecom. Relay Support	\$ 5,472	\$ -	\$ -	\$ -	\$ 5,472
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 106	\$ -	\$ -	\$ -	\$ 106
Sub-Total	\$ 5,578	\$ -	\$ -	\$ -	\$ 5,578
Grand Total Exogenous	\$ 5,578	\$ -	\$ -	\$ -	\$ 5,578

Filing Date: 05/17/2011
 Filing Entity: WSMS - Windstream Mississippi
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (WSMSAS11.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)	845,966	87,514	55,111	0	530,013
2. Exogenous Changes (Z)	5,578	0	0	0	0
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	5,472	0	0	0	0
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	106	0	0	0	0
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006594	0.000000	0.000000	0.000000	0.000000
4. W = ((Ln 1 + Ln 2) / R)	1.006594	1.000000	1.000000	0.000000	1.000000
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-0.9443%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	75.7202	75.9271	0.0000	100.5871
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	75.7202	75.9271	0.0000	101.3178
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	75.7202	75.9271	0.0000	101.3178

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	73,164,682	15,811,466	55,182	92,497	1,324
Excluded Revenue	1,618,473	1,618,473			
Price Cap Revenue Percentage	97.79%	89.76%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F	(H)=B * 0.00351	I)=(C-H)*(12/9)-(C-H)
	179,776	(29,093)	55,498	(105)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B' * 0.00361	(D) = B' * 0.01056	(E) = A' * 0.0000181
Exogenous Amount	67,090,528	15,321,379	55,310	161,794	1,214
Excluded Revenue	1,877,043	1,877,043			
Price Cap Revenue Percentage	97.20%	87.75%			

	7/09-6/10		7/10-6/11	
FCC 10-115 - (D) = B * 0.00585		92,497		
Reversal of TRS Annualization		(29,093)		
DA 11-826 - (D') = B' * 0.01056			161,794	
	\$ 63,404	\$ 161,794	\$ 98,390	
% Price Cap Allocation	89.76%	87.75%		
Price Cap Only	\$ 56,914	\$ 141,972	\$ 85,058	
FCC 2009 Price Cap Interstate End User Revenue	14,192,993			
FCC 2010 Price Cap Interstate End User Revenue	13,444,336			
Revenue Change (R)	-5.27484%			
Price Cap Only with R Adj	\$ 53,912	\$ 141,972	\$ 88,060	

	7/09-6/10		7/10-6/11	
FCC 10-123 - (C)=B * 0.00349		55,182		
Reversal of Reg Fee Annualization		(105)		
FCC 11-68 - (C')=B' * 0.00361			55,310	
	55,077	55,310	\$ 234	
% Price Cap Allocation	89.76%	87.75%		
Price Cap Only	\$ 49,439	\$ 48,534	\$ (905)	
FCC 2009 Price Cap Interstate End User Revenue	14,192,993			
FCC 2010 Price Cap Interstate End User Revenue	13,444,336			
Revenue Change (R)	-5.27484%			
Price Cap Only with R Adj	\$ 46,831	\$ 48,534	\$ 1,703	

	7/09-6/10		7/10-6/11	
DA 10-924 - (E) = A * 0.0000181		1,324		
DA 10-924 - (E') = A' * 0.0000181			1,214	
	1,324	1,214	\$ (110)	
% Price Cap Allocation	97.79%	97.20%		
Price Cap Only	\$ 1,295	\$ 1,180	\$ (115)	
FCC 2009 Price Cap Total End User Revenue	71,546,209			
FCC 2010 Price Cap Total End User Revenue	65,213,485			
Revenue Change (R)	-8.85124%			
Price Cap Only with R Adj	\$ 1,180	\$ 1,180	\$ -	

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499 (405a, 406d)	\$ 13,363,164	\$ -	\$ -	\$ 81,172	\$ 13,444,336
Allocation Basis	99.40%	0.00%	0.00%	0.60%	100.00%
Telecom. Relay Support	\$ 87,529	\$ -	\$ -	\$ 532	\$ 88,060
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 1,693	\$ -	\$ -	\$ 10	\$ 1,703
Sub-Total	\$ 89,221	\$ -	\$ -	\$ 542	\$ 89,763

Allocation - See Attached Forms

Grand Total Exogenous	\$ 89,221	\$ -	\$ -	\$ 542	\$ 89,763
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Filing Date: 05/17/2011
 Filing Entity: ALNC - Windstream North Carolina
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (ALNCAS11.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)	13,653,797	1,852,389	1,038,903	0	8,082,993
2. Exogenous Changes (Z)	89,221	0	0	0	542
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	87,529	0	0	0	532
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	1,693	0	0	0	10
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006535	0.000000	0.000000	0.000000	0.000067
4. W = ((Ln 1 + Ln 2) / R)	1.006535	1.000000	1.000000	0.000000	1.000067
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-0.2879%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	86.6302	84.0462	0.0000	100.5717
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	86.6302	84.0462	0.0000	101.3023
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	86.6302	84.0462	0.0000	101.3091

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	82,879,103	13,505,195	47,133	79,005	1,500
Excluded Revenue	1,302,040	1,302,040			
Price Cap Revenue Percentage	98.43%	90.36%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	153,554	=(D-F)*(12/9)-(C	(H)=B * 0.00351	=(C-H)*(12/9)-(C-H)
		(24,850)	47,403	(90)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	77,959,057	13,253,009	47,843	139,952	1,411
Excluded Revenue	1,550,509	1,550,509			
Price Cap Revenue Percentage	98.01%	88.30%			

Telecom Relay Support

	7/08-6/09	7/09-6/10	
FCC 10-115 - (D) = B * 0.00585		79,005	
Reversal of TRS Annualization	(24,850)		
DA 11-826 - (D) = B * 0.01056		139,952	
	\$ 54,156	\$ 139,952	\$ 85,796
% Price Cap Allocation	90.36%	88.30%	
Price Cap Only	\$ 48,935	\$ 123,578	\$ 74,644
FCC 2009 Price Cap Interstate End User Revenue	12,203,155		
FCC 2010 Price Cap Interstate End User Revenue	11,702,500		
Revenue Change (R)	-0.041026685		
Price Cap Only with R Adj	\$ 46,927	\$ 123,578	\$ 76,651

Regulatory Fee Support:

	7/08-6/09	7/09-6/10	
FCC 10-123 - (C)=B * 0.00349		47,133	
Reversal of Reg Fee Annualization	(90)		
FCC 11-68 - (C)=B * 0.00361		47,843	
	47,043	47,843	\$ 800
% Price Cap Allocation	90.36%	88.30%	
Price Cap Only	\$ 42,508	\$ 42,246	\$ (262)
FCC 2009 Price Cap Interstate End User Revenue	12,203,155		
FCC 2010 Price Cap Interstate End User Revenue	11,702,500		
Revenue Change (R)	-0.041026685		
Price Cap Only with R Adj	\$ 40,764	\$ 42,246	\$ 1,482

North American Numbering Plan Administration:

	7/08-6/09	7/09-6/10	
DA 10-924 - (E) = A * 0.0000181		1,500	
DA 10-924 - (E) = A * 0.0000181		1,411	
	1,500	1,411	\$ (89)
% Price Cap Allocation	98.43%	98.01%	
Price Cap Only	\$ 1,477	\$ 1,383	\$ (94)
FCC 2009 Price Cap Total End User Revenue	81,577,063		
FCC 2010 Price Cap Total End User Revenue	76,408,548		
Revenue Change (R)	-0.063357454		
Price Cap Only with R Adj	\$ 1,383	\$ 1,383	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 11,642,489	\$ -	\$ -	\$ 60,011	\$ 11,702,500
Allocation Basis	99.49%	0.00%	0.00%	0.51%	100.00%
Telecom. Relay Support	\$ 76,258	\$ -	\$ -	\$ 393	\$ 76,651
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 1,475	\$ -	\$ -	\$ 8	\$ 1,482
Sub-Total	\$ 77,733	\$ -	\$ -	\$ 401	\$ 78,134

Allocation - See Attached Forms

Grand Total Exogenous	\$ 77,733	\$ -	\$ -	\$ 401	\$ 78,134
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Filing Date: 05/17/2011
 Filing Entity: LTNE - Windstream Nebraska, Inc.
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (LTNEAS11.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)	9,990,290	1,457,883	2,549,270	0	17,612,114
2. Exogenous Changes (Z)	77,733	0	0	0	401
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	76,258	0	0	0	393
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	1,475	0	0	0	8
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.007781	0.000000	0.000000	0.000000	0.000023
4. W = ((Ln 1 + Ln 2) / R)	1.007781	1.000000	1.000000	0.000000	1.000023
5. GDP-PI Chain Weighted (4 Qtr 2008)	109.9000	109.9000	109.9000	109.9000	109.9000
6. GDP-PI Chain Weighted (4 Qtr 2007)	109.2000	109.2000	109.2000	109.2000	109.2000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	3.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.0000%	0.0000%	0.0000%	-3.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-11.7689%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	23.4857	23.8138	0.0000	55.8951
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	55.8951
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	55.8964

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues		7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	23,409,043	5,886,275	20,543	34,435	424
Excluded Revenue	601,666	601,666			
Price Cap Revenue Percentage	97.43%	89.78%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	66,927	(10,831)	20,661	(39)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues		5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	21,650,142	5,481,487	19,788	57,885	392
Excluded Revenue	667,355	667,355			
Price Cap Revenue Percentage	96.92%	87.83%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	34,435		
Reversal of TRS Annualization	(10,831)		
DA 11-826 - (D) = B * 0.01056		57,885	
	\$ 23,604	\$ 57,885	\$ 34,281
% Price Cap Allocation	89.78%	87.83%	
Price Cap Only	\$ 21,191	\$ 50,837	\$ 29,646
FCC 2009 Price Cap Interstate End User Revenue	5,284,609		
FCC 2010 Price Cap Interstate End User Revenue	4,814,132		
Revenue Change (R)	-8.90278%		
Price Cap Only with R Adj	\$ 19,305	\$ 50,837	\$ 31,533

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	20,543		
Reversal of Reg Fee Annualization	(39)		
FCC 11-68 - (C)=B * 0.00361		19,788	
	20,504	19,788	\$ (716)
% Price Cap Allocation	89.78%	87.83%	
Price Cap Only	\$ 18,408	\$ 17,379	\$ (1,029)
FCC 2009 Price Cap Interstate End User Revenue	5,284,609		
FCC 2010 Price Cap Interstate End User Revenue	4,814,132		
Revenue Change (R)	-8.90278%		
Price Cap Only with R Adj	\$ 16,769	\$ 17,379	\$ 610

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	424		
DA 10-924 - (E) = A * 0.0000181		392	
	424	392	\$ (32)
% Price Cap Allocation	97.43%	96.92%	
Price Cap Only	\$ 413	\$ 380	\$ (33)
FCC 2009 Price Cap Total End User Revenue	22,807,377		
FCC 2010 Price Cap Total End User Revenue	20,982,787		
Revenue Change (R)	-8.00000%		
Price Cap Only with R Adj	\$ 380	\$ 380	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 4,567,394	\$ -	\$ -	\$ 246,738	\$ 4,814,132
Allocation Basis	94.87%	0.00%	0.00%	5.13%	100.00%
Telecom. Relay Support	\$ 29,916	\$ -	\$ -	\$ 1,616	\$ 31,533
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 579	\$ -	\$ -	\$ 31	\$ 610
Sub-Total	\$ 30,495	\$ -	\$ -	\$ 1,647	\$ 32,142
Grand Total Exogenous	\$ 30,495	\$ -	\$ -	\$ 1,647	\$ 32,142

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: WSNY - Windstream New York Properties PCI Development
Transmittal Number: xx
May 17, 2011 Annual Access Charge Tariff Filing (WSNYAS11.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)	4,719,186	479,652	308,541	0	4,428,337
2. Exogenous Changes (Z)	30,495	0	0	0	1,647
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	29,916	0	0	0	1,616
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	579	0	0	0	31
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006462	0.000000	0.000000	0.000000	0.000372
4. W = ((Ln 1 + Ln 2) / R)	1.006462	1.000000	1.000000	0.000000	1.000372
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8. Productivity (X)	0.6410%	0.0000%	0.0000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-0.6410%	0.0000%	0.0000%	0.0000%	-0.6410%
10. Growth Rate of CCL MOU/Line (g)	-44.4886%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	79.1552	74.0357	0.0000	100.2989
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	79.1552	74.0357	0.0000	99.6560
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	79.1552	74.0357	0.0000	99.6930

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	36,192,064	7,841,450	27,367	45,872	655
Excluded Revenue	810,601	810,601			
Price Cap Revenue Percentage	97.76%	89.66%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
89,157	(14,428)	27,523	(52)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	32,571,952	7,423,791	26,800	78,395	590
Excluded Revenue	911,924	911,924			
Price Cap Revenue Percentage	97.20%	87.72%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	45,872		
Reversal of TRS Annualization	(14,428)		
DA 11-826 - (D) = B * 0.01056		78,395	
	\$ 31,444	\$ 78,395	\$ 46,951
% Price Cap Allocation	89.66%	87.72%	
Price Cap Only	\$ 28,194	\$ 68,765	\$ 40,572
FCC 2009 Price Cap Interstate End User Revenue	7,030,849		
FCC 2010 Price Cap Interstate End User Revenue	6,511,867		
Revenue Change (R)	-7.38150%		
Price Cap Only with R Adj	\$ 26,113	\$ 68,765	\$ 42,653

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	27,367		
Reversal of Reg Fee Annualization	(52)		
FCC 11-68 - (C)=B * 0.00361		26,800	
	27,314	26,800	\$ (514)
% Price Cap Allocation	89.66%	87.72%	
Price Cap Only	\$ 24,491	\$ 23,508	\$ (983)
FCC 2009 Price Cap Interstate End User Revenue	7,030,849		
FCC 2010 Price Cap Interstate End User Revenue	6,511,867		
Revenue Change (R)	-7.38150%		
Price Cap Only with R Adj	\$ 22,683	\$ 23,508	\$ 825

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	655		
DA 10-924 - (E) = A * 0.0000181		590	
	655	590	\$ (66)
% Price Cap Allocation	97.76%	97.20%	
Price Cap Only	\$ 640	\$ 573	\$ (67)
FCC 2009 Price Cap Total End User Revenue	35,381,463		
FCC 2010 Price Cap Total End User Revenue	31,660,028		
Revenue Change (R)	-10.51804%		
Price Cap Only with R Adj	\$ 573	\$ 573	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 6,345,286	\$ -	\$ -	\$ 166,581	\$ 6,511,867
Allocation Basis	97.44%	0.00%	0.00%	2.56%	100.00%
Telecom. Relay Support	\$ 41,562	\$ -	\$ -	\$ 1,091	\$ 42,653
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 804	\$ -	\$ -	\$ 21	\$ 825
Sub-Total	\$ 42,365	\$ -	\$ -	\$ 1,112	\$ 43,478
Grand Total Exogenous	\$ 42,365	\$ -	\$ -	\$ 1,112	\$ 43,478

Filing Date: 05/17/2011
 Filing Entity: WSOH - Windstream Ohio
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSOHAS11.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)	6,552,223	512,897	359,104	0	3,615,755
2. Exogenous Changes (Z)	42,365	0	0	0	1,112
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	41,562	0	0	0	1,091
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	804	0	0	0	21
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006466	0.000000	0.000000	0.000000	0.000308
4. W = ((Ln 1 + Ln 2) / R)	1.006466	1.000000	1.000000	0.000000	1.000308
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-1.2206%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	53.9858	44.1978	0.0000	100.4435
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	53.9858	44.1978	0.0000	101.1731
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	53.9858	44.1978	0.0000	101.2042

Filing Date: 05/17/11
 Filing Entity: WSOP - Windstream Oklahoma Properties
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSOPAS11.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	10,867,080	2,643,352	9,225	15,464	197
Excluded Revenue	271,601	271,601			
Price Cap Revenue Percentage	97.50%	89.73%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	30,055	(4,864)	9,278	(18)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	10,353,535	2,670,347	9,640	28,199	187
Excluded Revenue	326,332	326,332			
Price Cap Revenue Percentage	96.85%	87.78%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	15,464		
Reversal of TRS Annualization	(4,864)		
DA 11-826 - (D) = B * 0.01056		28,199	
	\$ 10,600	\$ 28,199	\$ 17,599
% Price Cap Allocation	89.73%	87.78%	
Price Cap Only	\$ 9,511	\$ 24,753	\$ 15,242
FCC 2009 Price Cap Interstate End User Revenue	2,371,751		
FCC 2010 Price Cap Interstate End User Revenue	2,344,015		
Revenue Change (R)	-1.16943%		
Price Cap Only with R Adj	\$ 9,400	\$ 24,753	\$ 15,353

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	9,225		
Reversal of Reg Fee Annualization	(18)		
FCC 11-68 - (C)=B * 0.00361		9,640	
	9,208	9,640	\$ 432
% Price Cap Allocation	89.73%	87.78%	
Price Cap Only	\$ 8,262	\$ 8,462	\$ 200
FCC 2009 Price Cap Interstate End User Revenue	2,371,751		
FCC 2010 Price Cap Interstate End User Revenue	2,344,015		
Revenue Change (R)	-1.16943%		
Price Cap Only with R Adj	\$ 8,165	\$ 8,462	\$ 297

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	197		
DA 10-924 - (E) = A * 0.0000181		187	
	197	187	\$ (9)
% Price Cap Allocation	97.50%	96.85%	
Price Cap Only	\$ 192	\$ 181	\$ (10)
FCC 2009 Price Cap Total End User Revenue	10,595,479		
FCC 2010 Price Cap Total End User Revenue	10,027,203		
Revenue Change (R)	-5.36338%		
Price Cap Only with R Adj	\$ 181	\$ 181	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 2,235,091	\$ -	\$ -	\$ 108,924	\$ 2,344,015
Allocation Basis	95.35%	0.00%	0.00%	4.65%	100.00%
Telecom. Relay Support	\$ 14,640	\$ -	\$ -	\$ 713	\$ 15,353
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 283	\$ -	\$ -	\$ 14	\$ 297
Sub-Total	\$ 14,923	\$ -	\$ -	\$ 727	\$ 15,650
Grand Total Exogenous	\$ 14,923	\$ -	\$ -	\$ 727	\$ 15,650

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: WSOP - Windstream Oklahoma Properties PCI Development
Transmittal Number: xx
May 17, 2011 Annual Access Charge Tariff Filing (WSOPAS11.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)	2,323,525	221,776	187,360	0	4,267,487
2. Exogenous Changes (Z)	14,923	0	0	0	727
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	14,640	0	0	0	713
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	283	0	0	0	14
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006423	0.000000	0.000000	0.000000	0.000170
4. W = ((Ln 1 + Ln 2) / R)	1.006423	1.000000	1.000000	0.000000	1.000170
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-3.7963%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	76.6398	74.0002	0.0000	100.2518
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	76.6398	74.0002	0.0000	100.9801
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	76.6398	74.0002	0.0000	100.9973

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	74,482,037	15,700,329	54,794	91,847	1,348
Excluded Revenue	1,609,706	1,609,706			
Price Cap Revenue Percentage	97.84%	89.75%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
178,513	(28,889)	55,108	(105)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B' * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	69,601,926	14,742,869	53,222	155,685	1,260
Excluded Revenue	1,807,989	1,807,989			
Price Cap Revenue Percentage	97.40%	87.74%			

Telecom Relay Support

	7/09-6/10	7/10-6/11
FCC 10-115 - (D) = B * 0.00585	91,847	
Reversal of TRS Annualization	(28,889)	
DA 11-826 - (D) = B * 0.01056		155,685
	\$ 62,958	\$ 155,685
% Price Cap Allocation	89.75%	87.74%
Price Cap Only	\$ 56,503	\$ 136,592
FCC 2009 Price Cap Interstate End User Revenue	14,090,623	
FCC 2010 Price Cap Interstate End User Revenue	12,934,880	
Revenue Change (R)	-8.20221%	
Price Cap Only with R Adj	\$ 51,869	\$ 136,592
		\$ 84,723

Regulatory Fee Support:

	7/09-6/10	7/10-6/11
FCC 10-123 - (C)=B * 0.00349	54,794	
Reversal of Reg Fee Annualization	(105)	
FCC 11-68 - (C)=B' * 0.00361		53,222
	54,689	53,222
% Price Cap Allocation	89.75%	87.74%
Price Cap Only	\$ 49,082	\$ 46,695
FCC 2009 Price Cap Interstate End User Revenue	14,090,623	
FCC 2010 Price Cap Interstate End User Revenue	12,934,880	
Revenue Change (R)	-8.20221%	
Price Cap Only with R Adj	\$ 45,056	\$ 46,695
		\$ 1,638

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11
DA 10-924 - (E) = A * 0.0000181	1,348	
DA 10-924 - (E) = A * 0.0000181		1,260
	1,348	1,260
% Price Cap Allocation	97.84%	97.40%
Price Cap Only	\$ 1,319	\$ 1,227
FCC 2009 Price Cap Total End User Revenue	72,872,331	
FCC 2010 Price Cap Total End User Revenue	67,793,937	
Revenue Change (R)	-6.96889%	
Price Cap Only with R Adj	\$ 1,227	\$ 1,227
		\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 12,515,436	\$ -	\$ -	\$ 419,444	\$ 12,934,880
Allocation Basis	96.76%	0.00%	0.00%	3.24%	100.00%
Telecom. Relay Support	\$ 81,976	\$ -	\$ -	\$ 2,747	\$ 84,723
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 1,585	\$ -	\$ -	\$ 53	\$ 1,638
Sub-Total	\$ 83,561	\$ -	\$ -	\$ 2,800	\$ 86,362

Allocation - See Attached Forms

Grand Total Exogenous	\$ 83,561	\$ -	\$ -	\$ 2,800	\$ 86,362
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Filing Date: 05/17/2011
 Filing Entity: ALPA - Windstream Pennsylvania
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (ALPAAS11.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)	12,658,155	1,189,964	1,096,032	0	8,277,281
2. Exogenous Changes (Z)	83,561	0	0	0	2,800
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	81,976	0	0	0	2,747
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	1,585	0	0	0	53
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006601	0.000000	0.000000	0.000000	0.000338
4. W = ((Ln 1 + Ln 2) / R)	1.006601	1.000000	1.000000	0.000000	1.000338
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-1.9645%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	86.7627	81.8510	0.0000	100.5550
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	86.7627	81.8510	0.0000	101.2854
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	86.7627	81.8510	0.0000	101.3197

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	5,863,124	1,186,405	4,141	6,940	106
Excluded Revenue	-	-			
Price Cap Revenue Percentage	100.00%	100.00%			

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	6,866,255	1,505,275	5,434	15,896	124
Excluded Revenue	186,049	186,049			
Price Cap Revenue Percentage	97.29%	87.64%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	6,940		
DA 11-826 - (D) = B * 0.01056		15,896	
	\$ 6,940	\$ 15,896	\$ 8,955
% Price Cap Allocation	100.00%	87.64%	
Price Cap Only	\$ 6,940	\$ 13,931	\$ 6,991
FCC 2009 Price Cap Interstate End User Revenue	1,186,405		
FCC 2010 Price Cap Interstate End User Revenue	1,319,226		
Revenue Change (R)	11.19525%		
Price Cap Only with R Adj	\$ 7,717	\$ 13,931	\$ 6,214

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	4,141		
FCC 11-68 - (C)=B * 0.00361		5,434	
	4,141	5,434	\$ 1,293
% Price Cap Allocation	100.00%	87.64%	
Price Cap Only	\$ 4,141	\$ 4,762	\$ 622
FCC 2009 Price Cap Interstate End User Revenue	1,186,405		
FCC 2010 Price Cap Interstate End User Revenue	1,319,226		
Revenue Change (R)	11.19525%		
Price Cap Only with R Adj	\$ 4,604	\$ 4,762	\$ 158

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	106		
DA 10-924 - (E) = A * 0.0000181		124	
	106	124	\$ 18
% Price Cap Allocation	100.00%	97.29%	
Price Cap Only	\$ 106	\$ 121	\$ 15
FCC 2009 Price Cap Total End User Revenue	5,863,124		
FCC 2010 Price Cap Total End User Revenue	6,680,206		
Revenue Change (R)	13.93594%		
Price Cap Only with R Adj	\$ 121	\$ 121	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 1,080,817	\$ -	\$ -	\$ 238,409	\$ 1,319,226
Allocation Basis	81.93%	0.00%	0.00%	18.07%	100.00%
Telecom. Relay Support	\$ 5,091	\$ -	\$ -	\$ 1,123	\$ 6,214
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 130	\$ -	\$ -	\$ 29	\$ 158
Sub-Total	\$ 5,220	\$ -	\$ -	\$ 1,152	\$ 6,372
Grand Total Exogenous	\$ 5,220	\$ -	\$ -	\$ 1,152	\$ 6,372

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: WSSB - Windstream Lakedale dba Connectio PCI Development
Transmittal Number: xx
May 17, 2011 Annual Access Charge Tariff Filing (WSSBAS11.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)	1,097,656	318,288	3,302	0	595,072
2. Exogenous Changes (Z)	5,220	0	0	0	1,152
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	5,091	0	0	0	1,123
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	130	0	0	0	29
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.004756	0.000000	0.000000	0.000000	0.001935
4. W = ((Ln 1 + Ln 2) / R)	1.004756	1.000000	1.000000	0.000000	1.001935
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	-5.1326%	-5.1326%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.8704%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	100.0000	100.0000	0.0000	100.0000
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	(103,712)	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	100.0000	100.0000	0.0000	100.7264
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	67.4158	100.0000	0.0000	100.9213

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	7/9/2010	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	18,056,735	3,978,386	13,885	23,274	327
Excluded Revenue	413,688	413,688			
Price Cap Revenue Percentage	97.71%	89.60%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	45,234	(7,320)	13,964	(27)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	5/3/11	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	16,750,250	3,948,251	14,253	41,694	303
Excluded Revenue	488,905	488,905			
Price Cap Revenue Percentage	97.08%	87.62%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	23,274		
Reversal of TRS Annualization	(7,320)		
DA 11-826 - (D) = B * 0.01056		41,694	
	\$ 15,953	\$ 41,694	\$ 25,740
% Price Cap Allocation	89.60%	87.62%	
Price Cap Only	\$ 14,294	\$ 36,531	\$ 22,236
FCC 2009 Price Cap Interstate End User Revenue	3,564,698		
FCC 2010 Price Cap Interstate End User Revenue	3,459,346		
Revenue Change (R)	-2.95543%		
Price Cap Only with R Adj	\$ 13,872	\$ 36,531	\$ 22,659

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	13,885		
Reversal of Reg Fee Annualization	(27)		
FCC 11-68 - (C)=B * 0.00361		14,253	
	13,858	14,253	\$ 395
% Price Cap Allocation	89.60%	87.62%	
Price Cap Only	\$ 12,417	\$ 12,488	\$ 71
FCC 2009 Price Cap Interstate End User Revenue	3,564,698		
FCC 2010 Price Cap Interstate End User Revenue	3,459,346		
Revenue Change (R)	-2.95543%		
Price Cap Only with R Adj	\$ 12,050	\$ 12,488	\$ 438

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	327		
DA 10-924 - (E) = A * 0.0000181		303	
	327	303	\$ (24)
% Price Cap Allocation	97.71%	97.08%	
Price Cap Only	\$ 319	\$ 294	\$ (25)
FCC 2009 Price Cap Total End User Revenue	17,643,047		
FCC 2010 Price Cap Total End User Revenue	16,261,345		
Revenue Change (R)	-7.83143%		
Price Cap Only with R Adj	\$ 294	\$ 294	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 3,424,604	\$ -	\$ -	\$ 34,742	\$ 3,459,346
Allocation Basis	99.00%	0.00%	0.00%	1.00%	100.00%
Telecom. Relay Support	\$ 22,431	\$ -	\$ -	\$ 228	\$ 22,659
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 434	\$ -	\$ -	\$ 4	\$ 438
Sub-Total	\$ 22,865	\$ -	\$ -	\$ 232	\$ 23,097
Grand Total Exogenous	\$ 22,865	\$ -	\$ -	\$ 232	\$ 23,097

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: WSSC - Windstream South Carolina PCI Development
Transmittal Number: xx
May 17, 2011 Annual Access Charge Tariff Filing (WSSCAS11.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)	3,463,922	442,464	106,213	0	2,377,008
2. Exogenous Changes (Z)	22,865	0	0	0	232
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	22,431	0	0	0	228
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	434	0	0	0	4
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006601	0.000000	0.000000	0.000000	0.000098
4. W = ((Ln 1 + Ln 2) / R)	1.006601	1.000000	1.000000	0.000000	1.000098
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-0.9524%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	100.0000	100.0000	0.0000	100.6118
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	100.0000	100.0000	0.0000	101.3426
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	100.0000	100.0000	0.0000	101.3525

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	27,546,035	4,803,272	16,763	28,099	499
Excluded Revenue	528,780	528,780			
Price Cap Revenue Percentage	98.08%	88.99%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	54,613	(8,838)	16,859	(32)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	24,920,051	4,572,795	16,508	48,289	451
Excluded Revenue	562,486	562,486			
Price Cap Revenue Percentage	97.74%	87.70%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	28,099		
Reversal of TRS Annualization	(8,838)		
DA 11-826 - (D) = B * 0.01056		48,289	
	\$ 19,261	\$ 48,289	\$ 29,028
% Price Cap Allocation	88.99%	87.70%	
Price Cap Only	\$ 17,141	\$ 42,349	\$ 25,208
FCC 2009 Price Cap Interstate End User Revenue	4,274,492		
FCC 2010 Price Cap Interstate End User Revenue	4,010,309		
Revenue Change (R)	-6.18045%		
Price Cap Only with R Adj	\$ 16,081	\$ 42,349	\$ 26,268

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	16,763		
Reversal of Reg Fee Annualization	(32)		
FCC 11-68 - (C)=B * 0.00361		16,508	
	16,731	16,508	\$ (224)
% Price Cap Allocation	88.99%	87.70%	
Price Cap Only	\$ 14,889	\$ 14,477	\$ (412)
FCC 2009 Price Cap Interstate End User Revenue	4,274,492		
FCC 2010 Price Cap Interstate End User Revenue	4,010,309		
Revenue Change (R)	-6.18045%		
Price Cap Only with R Adj	\$ 13,969	\$ 14,477	\$ 508

North American Numbering Plan Administration

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	499		
DA 10-924 - (E) = A * 0.0000181		451	
	499	451	\$ (48)
% Price Cap Allocation	98.08%	97.74%	
Price Cap Only	\$ 489	\$ 441	\$ (48)
FCC 2009 Price Cap Total End User Revenue	27,017,255		
FCC 2010 Price Cap Total End User Revenue	24,357,565		
Revenue Change (R)	-9.84441%		
Price Cap Only with R Adj	\$ 441	\$ 441	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 3,792,906	\$ -	\$ -	\$ 217,403	\$ 4,010,309
Allocation Basis	94.58%	0.00%	0.00%	5.42%	100.00%
Telecom. Relay Support	\$ 24,844	\$ -	\$ -	\$ 1,424	\$ 26,268
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 480	\$ -	\$ -	\$ 28	\$ 508
Sub-Total	\$ 25,324	\$ -	\$ -	\$ 1,452	\$ 26,775
Grand Total Exogenous	\$ 25,324	\$ -	\$ -	\$ 1,452	\$ 26,775

Filing Date: 05/17/2011
 Filing Entity: WSSL - Windstream Sugar Land
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSSLAS11.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)	3,902,844	294,172	163,673	0	6,252,387
2. Exogenous Changes (Z)	25,324	0	0	0	1,452
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	24,844	0	0	0	1,424
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	480	0	0	0	28
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006489	0.000000	0.000000	0.000000	0.000232
4. W = ((Ln 1 + Ln 2) / R)	1.006489	1.000000	1.000000	0.000000	1.000232
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	-5.1326%	-5.1326%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.3788%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	46.2766	43.4811	0.0000	100.3346
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	46.2766	43.4811	0.0000	101.0635
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	46.2766	43.4811	0.0000	101.0869

Filing Date: 05/17/11
 Filing Entity: WSST - Windstream Standard
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSSTAS11.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues (499A) (A)	End User Revenues (499A) (B)	7/9/2010 Reg Fee (C)=B * 0.00349	6/28/10 TRS (D) = B * 0.00585	5/24/10 NANPA (E) = A * 0.0000181
Exogenous Amount	30,296,558	6,775,510	23,647	39,637	548
Excluded Revenue	692,398	692,398			
Price Cap Revenue Percentage	97.71%	89.78%			

FCC 09-39 5/14/2009 TRS	Reversal of TRS Annualization	FCC 10-51 4/13/2010 Reg Fee	Reversal of Reg Fee Annualization
(F)=B * 0.01137 77,038	(G)=(D-F)*(12/9)-(D-F) (12,467)	(H)=B * 0.00351 23,782	(I)=(C-H)*(12/9)-(C-H) (45)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues (499A) (A)	End User Revenues (499A) (B)	5/3/11 Reg Fee (C)=B * 0.00361	5/4/11 TRS (D) = B * 0.01056	5/24/10 NANPA (E) = A * 0.0000181
Exogenous Amount	28,960,456	6,893,651	24,886	72,797	524
Excluded Revenue	842,383	842,383			
Price Cap Revenue Percentage	97.09%	87.78%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	39,637		
Reversal of TRS Annualization	(12,467)		
DA 11-826 - (D) = B * 0.01056		72,797	
	\$ 27,170	\$ 72,797	\$ 45,627
% Price Cap Allocation	89.78%	87.78%	
Price Cap Only	\$ 24,393	\$ 63,901	\$ 39,508
FCC 2009 Price Cap Interstate End User Revenue	6,083,112		
FCC 2010 Price Cap Interstate End User Revenue	6,051,268		
Revenue Change (R)	-0.52348%		
Price Cap Only with R Adj	\$ 24,266	\$ 63,901	\$ 39,636

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	23,647		
Reversal of Reg Fee Annualization	(45)		
FCC 11-68 - (C)=B * 0.00361		24,886	
	23,601	24,886	\$ 1,285
% Price Cap Allocation	89.78%	87.78%	
Price Cap Only	\$ 21,190	\$ 21,845	\$ 656
FCC 2009 Price Cap Interstate End User Revenue	6,083,112		
FCC 2010 Price Cap Interstate End User Revenue	6,051,268		
Revenue Change (R)	-0.52348%		
Price Cap Only with R Adj	\$ 21,079	\$ 21,845	\$ 766

North American Numbering Plan Administratio

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	548		
DA 10-924 - (E) = A * 0.0000181		524	
	548	524	\$ (24)
% Price Cap Allocation	97.71%	97.09%	
Price Cap Only	\$ 536	\$ 509	\$ (27)
FCC 2009 Price Cap Total End User Revenue	29,604,160		
FCC 2010 Price Cap Total End User Revenue	28,118,073		
Revenue Change (R)	-5.01986%		
Price Cap Only with R Adj	\$ 509	\$ 509	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 5,963,478	\$ -	\$ -	\$ 87,790	\$ 6,051,268
Allocation Basis	98.55%	0.00%	0.00%	1.45%	100.00%
Telecom. Relay Support	\$ 39,061	\$ -	\$ -	\$ 575	\$ 39,636
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 755	\$ -	\$ -	\$ 11	\$ 766
Sub-Total	\$ 39,816	\$ -	\$ -	\$ 586	\$ 40,402
Grand Total Exogenous	\$ 39,816	\$ -	\$ -	\$ 586	\$ 40,402

Filing Date: 05/17/2011
 Filing Entity: WSST - Windstream Standard
 Transmittal Number: xx
 May 17, 2011 Annual Access Charge Tariff Filing (WSSTAS11.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)	6,028,914	566,457	489,145	0	2,569,900
2. Exogenous Changes (Z)	39,816	0	0	0	586
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	39,061	0	0	0	575
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	755	0	0	0	11
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006604	0.000000	0.000000	0.000000	0.000228
4. W = ((Ln 1 + Ln 2) / R)	1.006604	1.000000	1.000000	0.000000	1.000228
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-14.2387%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	100.0000	100.0000	0.0000	100.8483
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	100.0000	100.0000	0.0000	101.5808
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	100.0000	100.0000	0.0000	101.6040

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	9,350,343	2,255,617	7,872	13,195	169
Excluded Revenue	237,237	237,237			
Price Cap Revenue Percentage	97.46%	89.48%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	25,646	(4,150)	7,917	(15)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	8,933,446	2,211,028	7,982	23,348	162
Excluded Revenue	274,063	274,063			
Price Cap Revenue Percentage	96.93%	87.60%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	13,195		
Reversal of TRS Annualization	(4,150)		
DA 11-826 - (D) = B * 0.01056		23,348	
	\$ 9,045	\$ 23,348	\$ 14,303
% Price Cap Allocation	89.48%	87.60%	
Price Cap Only	\$ 8,094	\$ 20,454	\$ 12,361
FCC 2009 Price Cap Interstate End User Revenue	2,018,380		
FCC 2010 Price Cap Interstate End User Revenue	1,936,965		
Revenue Change (R)	-4.03368%		
Price Cap Only with R Adj	\$ 7,767	\$ 20,454	\$ 12,687

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	7,872		
Reversal of Reg Fee Annualization	(15)		
FCC 11-68 - (C)=B * 0.00361		7,982	
	7,857	7,982	\$ 125
% Price Cap Allocation	89.48%	87.60%	
Price Cap Only	\$ 7,031	\$ 6,992	\$ (38)
FCC 2009 Price Cap Interstate End User Revenue	2,018,380		
FCC 2010 Price Cap Interstate End User Revenue	1,936,965		
Revenue Change (R)	-4.03368%		
Price Cap Only with R Adj	\$ 6,747	\$ 6,992	\$ 245

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	169		
DA 10-924 - (E) = A * 0.0000181		162	
	169	162	\$ (8)
% Price Cap Allocation	97.46%	96.93%	
Price Cap Only	\$ 165	\$ 157	\$ (8)
FCC 2009 Price Cap Total End User Revenue	9,113,106		
FCC 2010 Price Cap Total End User Revenue	8,659,383		
Revenue Change (R)	-4.97880%		
Price Cap Only with R Adj	\$ 157	\$ 157	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 1,906,052	\$ -	\$ -	\$ 30,913	\$ 1,936,965
Allocation Basis	98.40%	0.00%	0.00%	1.60%	100.00%
Telecom. Relay Support	\$ 12,485	\$ -	\$ -	\$ 202	\$ 12,687
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 241	\$ -	\$ -	\$ 4	\$ 245
Sub-Total	\$ 12,726	\$ -	\$ -	\$ 206	\$ 12,932
Grand Total Exogenous	\$ 12,726	\$ -	\$ -	\$ 206	\$ 12,932

Filing Date: 05/17/2011
Filing Entity: WSTX - Texas Windstream
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (WSTXAS11.wk4)

Exhibit RDEV
PCI Development

	<u>Common Line</u> (A)	<u>Traffic Sensitive</u> (B)	<u>Trunking</u> (C)	<u>Interexchange</u> (D)	<u>Special</u> (E)
1. Revenues (R)	2,118,512	123,291	116,700	0	3,602,380
2. Exogenous Changes (Z)	12,726	0	0	0	206
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	12,485	0	0	0	202
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	241	0	0	0	4
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006007	0.000000	0.000000	0.000000	0.000057
4. W = ((Ln 1 + Ln 2) / R)	1.006007	1.000000	1.000000	0.000000	1.000057
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	1.3674%	1.3674%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	0.0000%	0.0000%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.8704%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	53.7049	52.3760	0.0000	100.4320
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	53.7049	52.3760	0.0000	101.1616
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	53.7049	52.3760	0.0000	101.1674

Filing Date: 05/17/11
 Filing Entity: VANM - Valor New Mexico #1164
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (VANMAS11.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues (499A) (A)	End User Revenues (499A) (B)	7/9/2010 Reg Fee (C)=B * 0.00349	6/28/10 TRS (D) = B * 0.00585	5/24/10 NANPA (E) = A * 0.0000181
Exogenous Amount	14,223,690	3,179,430	11,096	18,600	257
Excluded Revenue	366,866	366,866			
Price Cap Revenue Percentage	97.42%	88.46%			

FCC 09-39 5/14/2009 TRS (F)=B * 0.01137	Reversal of TRS Annualization (G)=(D-F)*(12/9)-(D-F)	FCC 10-51 4/13/2010 Reg Fee (H)=B * 0.00351	Reversal of Reg Fee Annualization (I)=(C-H)*(12/9)-(C-H)
36,150	(5,850)	11,160	(21)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues (499A) (A)	End User Revenues (499A) (B)	5/3/11 Reg Fee (C)=B * 0.00361	5/4/11 TRS (D) = B * 0.01056	5/24/10 NANPA (E) = A * 0.0000181
Exogenous Amount	12,767,830	2,964,432	10,702	31,304	231
Excluded Revenue	393,665	393,665			
Price Cap Revenue Percentage	96.92%	86.72%			

Telecom Relay Support

	7/09-6/10	7/10-6/11
FCC 10-115 - (D) = B * 0.00585	18,600	
Reversal of TRS Annualization	(5,850)	
DA 11-826 - (D) = B * 0.01056		31,304
	\$ 12,750	\$ 31,304
% Price Cap Allocation	88.46%	86.72%
Price Cap Only	\$ 11,278	\$ 27,147
FCC 2009 Price Cap Interstate End User Revenue	2,812,564	
FCC 2010 Price Cap Interstate End User Revenue	2,570,767	
Revenue Change (R)	-8.59703%	
Price Cap Only with R Adj	\$ 10,309	\$ 27,147
		\$ 16,839

Regulatory Fee Support:

	7/09-6/10	7/10-6/11
FCC 10-123 - (C)=B * 0.00349	11,096	
Reversal of Reg Fee Annualization	(21)	
FCC 11-68 - (C)=B * 0.00361		10,702
	11,075	10,702
% Price Cap Allocation	88.46%	86.72%
Price Cap Only	\$ 9,797	\$ 9,280
FCC 2009 Price Cap Interstate End User Revenue	2,812,564	
FCC 2010 Price Cap Interstate End User Revenue	2,570,767	
Revenue Change (R)	-8.59703%	
Price Cap Only with R Adj	\$ 8,955	\$ 9,280
		\$ 326

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11
DA 10-924 - (E) = A * 0.0000181	257	
DA 10-924 - (E) = A * 0.0000181		231
	257	231
% Price Cap Allocation	97.42%	96.92%
Price Cap Only	\$ 251	\$ 224
FCC 2009 Price Cap Total End User Revenue	13,856,824	
FCC 2010 Price Cap Total End User Revenue	12,374,165	
Revenue Change (R)	-10.69985%	
Price Cap Only with R Adj	\$ 224	\$ 224
		\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 2,487,684	\$ -	\$ -	\$ 83,083	\$ 2,570,767
Allocation Basis	96.77%	0.00%	0.00%	3.23%	100.00%
Telecom. Relay Support	\$ 16,294	\$ -	\$ -	\$ 544	\$ 16,839
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 315	\$ -	\$ -	\$ 11	\$ 326
Sub-Total	\$ 16,609	\$ -	\$ -	\$ 555	\$ 17,164

Allocation - See Attached Forms

Grand Total Exogenous	\$ 16,609	\$ -	\$ -	\$ 555	\$ 17,164
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Filing Date: 05/17/2011
 Filing Entity: VANM - Valor New Mexico #1164
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (VANMAS11.wk4)

PCI Development

Exhibit RDEV

	<u>Common</u> <u>Line</u> (A)	<u>Traffic</u> <u>Sensitive</u> (B)	<u>Trunking</u> (C)	<u>Interexchange</u> (D)	<u>Special</u> (E)
1. Revenues (R)	3,507,427	188,205	360,590	0	3,494,145
2. Exogenous Changes (Z)	16,609	0	0	0	555
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	16,294	0	0	0	544
c. Regulatory Fee Support Changes	0	0	0	0	0
d. Lower Formula Adjustment (LFAM)	0	0	0	0	0
e. North America Numbering Plan Admin.	315	0	0	0	11
3. Z/R = (Ln 2 / Ln 1)	0.004736	0.000000	0.000000	0.000000	0.000159
4. W = ((Ln 1 + Ln 2) / R)	1.004736	1.000000	1.000000	0.000000	1.000159
5. GDP-PI Chain Weighted (4 Qtr 2007)	111.2000	111.2000	111.2000	111.2000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2006)	109.7000	109.7000	109.7000	109.7000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	3.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.7264%	0.7264%	-3.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-21.4121%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	10.2097	40.2544	0.0000	49.2221
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	10.2097	40.2544	0.0000	49.5797
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	10.2097	40.2544	0.0000	49.5875

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00351	(D) = B * 0.01137	(E) = A * 0.0000181
Exogenous Amount	16,808,311	4,174,786	14,570	24,422	304
Excluded Revenue	389,986	389,986			
Price Cap Revenue Percentage	97.68%	90.66%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
47,467	(7,682)	14,653	(28)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	15,702,866	4,027,666	14,540	42,532	284
Excluded Revenue	463,356	463,356			
Price Cap Revenue Percentage	97.05%	88.50%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.01137	24,422		
Reversal of TRS Annualization	(7,682)		
DA 11-826 - (D) = B * 0.01056		42,532	
	\$ 16,741	\$ 42,532	\$ 25,791
% Price Cap Allocation	90.66%	88.50%	
Price Cap Only	\$ 15,177	\$ 37,639	\$ 22,462
FCC 2009 Price Cap Interstate End User Revenue	3,784,800		
FCC 2010 Price Cap Interstate End User Revenue	3,564,310		
Revenue Change (R)	-5.82567%		
Price Cap Only with R Adj	\$ 14,293	\$ 37,639	\$ 23,346

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00351	14,570		
Reversal of Reg Fee Annualization	(28)		
FCC 11-68 - (C)=B * 0.00361		14,540	
	14,542	14,540	\$ (2)
% Price Cap Allocation	90.66%	88.50%	
Price Cap Only	\$ 13,184	\$ 12,867	\$ (317)
FCC 2009 Price Cap Interstate End User Revenue	3,784,800		
FCC 2010 Price Cap Interstate End User Revenue	3,564,310		
Revenue Change (R)	-5.82567%		
Price Cap Only with R Adj	\$ 12,416	\$ 12,867	\$ 451

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	304		
DA 10-924 - (E) = A * 0.0000181		284	
	304	284	\$ (20)
% Price Cap Allocation	97.68%	97.05%	
Price Cap Only	\$ 297	\$ 276	\$ (21)
FCC 2009 Price Cap Total End User Revenue	16,418,325		
FCC 2010 Price Cap Total End User Revenue	15,239,510		
Revenue Change (R)	-7.17987%		
Price Cap Only with R Adj	\$ 276	\$ 276	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2008 End User Rev - FCC 499	\$ 3,232,537	\$ -	\$ -	\$ 331,773	\$ 3,564,310
Allocation Basis	90.69%	0.00%	0.00%	9.31%	100.00%
Telecom. Relay Support	\$ 21,173	\$ -	\$ -	\$ 2,173	\$ 23,346
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 409	\$ -	\$ -	\$ 42	\$ 451
Sub-Total	\$ 21,583	\$ -	\$ -	\$ 2,215	\$ 23,798

Allocation - See Attached Forms

Grand Total Exogenous	\$ 21,583	\$ -	\$ -	\$ 2,215	\$ 23,798
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Filing Date: 05/17/2011
 Filing Entity: VANN - Valor New Mexico #1193
 Transmittal Number: xx
 May 2011 Access Charge Tariff Filing (VANNAS11.wk4)

PCI Development

Exhibit RDEV

	<u>Common Line</u> (A)	<u>Traffic Sensitive</u> (B)	<u>Trunking</u> (C)	<u>Interexchange</u> (D)	<u>Special</u> (E)
1. Revenues (R)	5,610,554	397,833	411,563	0	1,988,145
2. Exogenous Changes (Z)	21,583	0	0	0	2,215
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	21,173	0	0	0	2,173
c. Regulatory Fee Support Changes	0	0	0	0	0
d. Lower Formula Adjustment (LFAM)	0	0	0	0	0
e. North Americal Numbering Plan Admin.	409	0	0	0	42
3. Z/R = (Ln 2 / Ln 1)	0.003847	0.000000	0.000000	0.000000	0.001114
4. W = ((Ln 1 + Ln 2) / R)	1.003847	1.000000	1.000000	0.000000	1.001114
5. GDP-PI Chain Weighted (4 Qtr 2007)	111.2000	111.2000	111.2000	111.2000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2006)	109.7000	109.7000	109.7000	109.7000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	3.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.7264%	0.7264%	-3.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-31.1372%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	8.1731	41.9853	0.0000	52.0464
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	8.1731	41.9853	0.0000	52.4245
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	8.1731	41.9853	0.0000	52.4829

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues		7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	55,168,497	12,158,933	42,435	71,130	999
Excluded Revenue	1,268,668	1,268,668			
Price Cap Revenue Percentage	97.70%	89.57%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	138,247	(22,372)	42,678	(81)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues		5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	57,596,978	13,284,835	47,958	140,288	1,043
Excluded Revenue	1,634,752	1,634,752			
Price Cap Revenue Percentage	97.16%	87.69%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	71,130		
Reversal of TRS Annualization	(22,372)		
DA 11-826 - (D) = B * 0.01056		140,288	
	\$ 48,757	\$ 140,288	\$ 91,531
% Price Cap Allocation	89.57%	87.69%	
Price Cap Only	\$ 43,670	\$ 123,025	\$ 79,355
FCC 2009 Price Cap Interstate End User Revenue	10,890,265		
FCC 2010 Price Cap Interstate End User Revenue	11,650,083		
Revenue Change (R)	6.97704%		
Price Cap Only with R Adj	\$ 46,717	\$ 123,025	\$ 76,308

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	42,435		
Reversal of Reg Fee Annualization	(81)		
FCC 11-68 - (C)=B * 0.00361		47,958	
	42,354	47,958	\$ 5,605
% Price Cap Allocation	89.57%	87.69%	
Price Cap Only	\$ 37,934	\$ 42,057	\$ 4,122
FCC 2009 Price Cap Interstate End User Revenue	10,890,265		
FCC 2010 Price Cap Interstate End User Revenue	11,650,083		
Revenue Change (R)	6.97704%		
Price Cap Only with R Adj	\$ 40,581	\$ 42,057	\$ 1,476

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	999		
DA 10-924 - (E) = A * 0.0000181		1,043	
	999	1,043	\$ 44
% Price Cap Allocation	97.70%	97.16%	
Price Cap Only	\$ 976	\$ 1,013	\$ 37
FCC 2009 Price Cap Total End User Revenue	53,899,829		
FCC 2010 Price Cap Total End User Revenue	55,962,226		
Revenue Change (R)	3.82635%		
Price Cap Only with R Adj	\$ 1,013	\$ 1,013	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 10,950,215	\$ -	\$ -	\$ 699,868	\$ 11,650,083
Allocation Basis	93.99%	0.00%	0.00%	6.01%	100.00%
Telecom. Relay Support	\$ 71,724	\$ -	\$ -	\$ 4,584	\$ 76,308
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 1,387	\$ -	\$ -	\$ 89	\$ 1,476
Sub-Total	\$ 73,111	\$ -	\$ -	\$ 4,673	\$ 77,784
Grand Total Exogenous	\$ 73,111	\$ -	\$ -	\$ 4,673	\$ 77,784

Filing Date: 05/17/2011
 Filing Entity: VATX - Valor Texas #1163
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (VATXAS11.wk4)

PCI Development

Exhibit 3

	<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)	13,969,087	1,801,539	2,742,783	0	28,671,016
2. Exogenous Changes (Z)	73,111	0	0	0	4,673
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	71,724	0	0	0	4,584
c. Regulatory Fee Support Changes	0	0	0	0	0
d. Lower Formula Adjustment (LFAM)	0	0	0	0	0
e. North Americal Numbering Plan Admin.	1,387	0	0	0	89
3. Z/R = (Ln 2 / Ln 1)	0.005234	0.000000	0.000000	0.000000	0.000163
4. W = ((Ln 1 + Ln 2) / R)	1.005234	1.000000	1.000000	0.000000	1.000163
5. GDP-PI Chain Weighted (4 Qtr 2007)	111.2000	111.2000	111.2000	111.2000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2006)	109.7000	109.7000	109.7000	109.7000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	3.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.7264%	0.7264%	-3.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-100.0000%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	34.2989	56.5860	0.0000	47.1955
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	34.2989	56.5860	0.0000	47.5384
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	34.2989	56.5860	0.0000	47.5461

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues (499A) (A)	(499A) (B)	7/9/2010 Reg Fee (C)=B * 0.00349	6/28/10 TRS (D) = B * 0.00585	5/24/10 NANPA (E) = A * 0.0000181
Exogenous Amount	37,801,126	8,331,229	29,076	48,738	684
Excluded Revenue	869,284	869,284			
Price Cap Revenue Percentage	97.70%	89.57%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
94,726	(15,329)	29,243	(56)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues (499A) (A)	(499A) (B)	5/3/11 Reg Fee (C)=B * 0.00361	5/4/11 TRS (D) = B * 0.01056	5/24/10 NANPA (E) = A * 0.0000181
Exogenous Amount	29,475,604	6,798,595	24,543	71,793	534
Excluded Revenue	836,594	836,594			
Price Cap Revenue Percentage	97.16%	87.69%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	48,738		
Reversal of TRS Annualization	(15,329)		
DA 11-826 - (D) = B * 0.01056		71,793	
	\$ 33,408	\$ 71,793	\$ 38,385
% Price Cap Allocation	89.57%	87.69%	
Price Cap Only	\$ 29,922	\$ 62,959	\$ 33,036
FCC 2009 Price Cap Interstate End User Revenue	7,461,945		
FCC 2010 Price Cap Interstate End User Revenue	5,962,001		
Revenue Change (R)	-20.10125%		
Price Cap Only with R Adj	\$ 23,908	\$ 62,959	\$ 39,051

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	29,076		
Reversal of Reg Fee Annualization	(56)		
FCC 11-68 - (C)=B * 0.00361		24,543	
	29,020	24,543	\$ (4,478)
% Price Cap Allocation	89.57%	87.69%	
Price Cap Only	\$ 25,992	\$ 21,523	\$ (4,470)
FCC 2009 Price Cap Interstate End User Revenue	7,461,945		
FCC 2010 Price Cap Interstate End User Revenue	5,962,001		
Revenue Change (R)	-20.10125%		
Price Cap Only with R Adj	\$ 20,768	\$ 21,523	\$ 755

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	684		
DA 10-924 - (E) = A * 0.0000181		534	
	684	534	\$ (151)
% Price Cap Allocation	97.70%	97.16%	
Price Cap Only	\$ 668	\$ 518	\$ (150)
FCC 2009 Price Cap Total End User Revenue	36,931,842		
FCC 2010 Price Cap Total End User Revenue	28,639,010		
Revenue Change (R)	-22.45442%		
Price Cap Only with R Adj	\$ 518	\$ 518	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 5,603,839	\$ -	\$ -	\$ 358,162	\$ 5,962,001
Allocation Basis	93.99%	0.00%	0.00%	6.01%	100.00%
Telecom. Relay Support	\$ 36,705	\$ -	\$ -	\$ 2,346	\$ 39,051
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 710	\$ -	\$ -	\$ 45	\$ 755
Sub-Total	\$ 37,415	\$ -	\$ -	\$ 2,391	\$ 39,806
Grand Total Exogenous	\$ 37,415	\$ -	\$ -	\$ 2,391	\$ 39,806

Filing Date: 05/17/2011
 Filing Entity: VCTX - Valor Texas #1181
 Transmittal Number: xx
 May 17,2011 Access Charge Tariff Filing (VCTXAS11.wk4)

Exhibit 3

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)	11,240,504	1,807,331	1,121,007	0	10,325,431
2. Exogenous Changes (Z)	37,415	0	0	0	2,391
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	36,705	0	0	0	2,346
c. Regulatory Fee Support Changes	0	0	0	0	0
d. Lower Formula Adjustment (LFAM)	0	0	0	0	0
e. North Americal Numbering Plan Admin.	710	0	0	0	45
3. Z/R = (Ln 2 / Ln 1)	0.003329	0.000000	0.000000	0.000000	0.000232
4. W = ((Ln 1 + Ln 2) / R)	1.003329	1.000000	1.000000	0.000000	1.000232
5. GDP-PI Chain Weighted (4 Qtr 2007)	111.2000	111.2000	111.2000	111.2000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2006)	109.7000	109.7000	109.7000	109.7000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	3.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.7264%	0.7264%	-3.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-55.9051%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	22.3681	50.5820	0.0000	42.6561
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	22.3681	50.5820	0.0000	42.9660
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	22.3681	50.5820	0.0000	42.9759

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	29,814,659	6,702,218	23,391	39,208	540
Excluded Revenue	668,689	668,689			
Price Cap Revenue Percentage	97.76%	90.02%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	76,204	(12,332)	23,525	(45)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/11	5/4/11	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	27,566,128	6,577,406	23,744	69,457	499
Excluded Revenue	803,699	803,699			
Price Cap Revenue Percentage	97.08%	87.78%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	39,208		
Reversal of TRS Annualization	(12,332)		
DA 11-826 - (D) = B * 0.01056		69,457	
	\$ 26,876	\$ 69,457	\$ 42,582
% Price Cap Allocation	90.02%	87.78%	
Price Cap Only	\$ 24,194	\$ 60,970	\$ 36,776
FCC 2009 Price Cap Interstate End User Revenue	6,033,529		
FCC 2010 Price Cap Interstate End User Revenue	5,773,707		
Revenue Change (R)	-4.30630%		
Price Cap Only with R Adj	\$ 23,153	\$ 60,970	\$ 37,818

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	23,391		
Reversal of Reg Fee Annualization	(45)		
FCC 11-68 - (C)=B * 0.00361		23,744	
	23,346	23,744	\$ 398
% Price Cap Allocation	90.02%	87.78%	
Price Cap Only	\$ 21,017	\$ 20,843	\$ (174)
FCC 2009 Price Cap Interstate End User Revenue	6,033,529		
FCC 2010 Price Cap Interstate End User Revenue	5,773,707		
Revenue Change (R)	-4.30630%		
Price Cap Only with R Adj	\$ 20,112	\$ 20,843	\$ 731

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	540		
DA 10-924 - (E) = A * 0.0000181		499	
	540	499	\$ (41)
% Price Cap Allocation	97.76%	97.08%	
Price Cap Only	\$ 528	\$ 484	\$ (43)
FCC 2009 Price Cap Total End User Revenue	29,145,970		
FCC 2010 Price Cap Total End User Revenue	26,762,429		
Revenue Change (R)	-8.17794%		
Price Cap Only with R Adj	\$ 484	\$ 484	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 5,343,013	\$ -	\$ -	\$ 430,694	\$ 5,773,707
Allocation Basis	92.54%	0.00%	0.00%	7.46%	100.00%
Telecom. Relay Support	\$ 34,997	\$ -	\$ -	\$ 2,821	\$ 37,818
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 677	\$ -	\$ -	\$ 55	\$ 731
Sub-Total	\$ 35,674	\$ -	\$ -	\$ 2,876	\$ 38,549
Grand Total Exogenous	\$ 35,674	\$ -	\$ -	\$ 2,876	\$ 38,549

Filing Date: 05/17/2011
 Filing Entity: VAOK - Valor Oklahoma #1165
 Transmittal Number: xx
 May 17, 2011 Access Charge Tariff Filing (VAOKAS11.wk4)

PCI Development

Exhibit 3

	<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)	6,285,496	1,115,296	562,262	0	9,832,852
2. Exogenous Changes (Z)	35,674	0	0	0	2,876
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	34,997	0	0	0	2,821
c. Regulatory Fee Support Changes	0	0	0	0	0
d. Lower Formula Adjustment (LFAM)	0	0	0	0	0
e. North Americal Numbering Plan Admin.	677	0	0	0	55
3. Z/R = (Ln 2 / Ln 1)	0.005676	0.000000	0.000000	0.000000	0.000292
4. W = ((Ln 1 + Ln 2) / R)	1.005676	1.000000	1.000000	0.000000	1.000292
5. GDP-PI Chain Weighted (4 Qtr 2007)	111.2000	111.2000	111.2000	111.2000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2006)	109.7000	109.7000	109.7000	109.7000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	3.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.7264%	0.7264%	0.7264%	-3.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	-100.0000%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	36.9299	45.8626	0.0000	38.1628
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	36.9299	45.8626	0.0000	38.4400
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	36.9299	45.8626	0.0000	38.4513

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/2010	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00349	(D) = B * 0.00585	(E) = A * 0.0000181
Exogenous Amount	6,912,214	1,454,819	5,077	8,511	125
Excluded Revenue	-	-	-	-	-
Price Cap Revenue Percentage	100.00%	100.00%			

	FCC 09-39	Reversal of	FCC 10-51	Reversal of
	5/14/2009	TRS	4/13/2010	Reg Fee
	TRS	Annualization	Reg Fee	Annualization
	(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
	16,541	(2,677)	5,106	(10)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 10-924
	End User Revenues	End User Revenues	5/3/2011	5/4/2011	5/24/2010
	(499A)	(499A)	Reg Fee	TRS	NANPA
	(A)	(B)	(C)=B * 0.00361	(D) = B * 0.01056	(E) = A * 0.0000181
Exogenous Amount	6,513,328	1,393,122	5,029	14,711	118
Excluded Revenue	170,901	170,901	-	-	-
Price Cap Revenue Percentage	97.38%	87.73%			

Telecom Relay Support

	7/09-6/10	7/10-6/11	
FCC 10-115 - (D) = B * 0.00585	8,511		
Reversal of TRS Annualization	(2,677)		
DA 11-826 - (D) = B * 0.01056		14,711	
	\$ 5,834	\$ 14,711	\$ 8,878
% Price Cap Allocation	100.00%	87.73%	
Price Cap Only	\$ 5,834	\$ 12,907	\$ 7,073
FCC 2009 Price Cap Interstate End User Revenue	1,454,819		
FCC 2010 Price Cap Interstate End User Revenue	1,222,221		
Revenue Change (R)	-0.159881057		
Price Cap Only with R Adj	\$ 4,901	\$ 12,907	\$ 8,006

Regulatory Fee Support:

	7/09-6/10	7/10-6/11	
FCC 10-123 - (C)=B * 0.00349	5,077		
Reversal of Reg Fee Annualization	(10)		
FCC 11-68 - (C)=B * 0.00361		5,029	
	5,068	5,029	\$ (38)
% Price Cap Allocation	100.00%	87.73%	
Price Cap Only	\$ 5,068	\$ 4,412	\$ (655)
FCC 2009 Price Cap Interstate End User Revenue	1,454,819		
FCC 2010 Price Cap Interstate End User Revenue	1,222,221		
Revenue Change (R)	-0.159881057		
Price Cap Only with R Adj	\$ 4,257	\$ 4,412	\$ 155

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11	
DA 10-924 - (E) = A * 0.0000181	125		
DA 10-924 - (E) = A * 0.0000181		118	
	125	118	\$ (7)
% Price Cap Allocation	100.00%	97.38%	
Price Cap Only	\$ 125	\$ 115	\$ (10)
FCC 2009 Price Cap Total End User Revenue	6,912,214		
FCC 2010 Price Cap Total End User Revenue	6,342,427		
Revenue Change (R)	-0.08243191		
Price Cap Only with R Adj	\$ 115	\$ 115	\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 1,200,359	\$ -	\$ -	\$ 21,862	\$ 1,222,221
Allocation Basis	98.21%	0.00%	0.00%	1.79%	100.00%
Telecom. Relay Support	\$ 7,862	\$ -	\$ -	\$ 143	\$ 8,006
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 152	\$ -	\$ -	\$ 3	\$ 155
Sub-Total	\$ 8,014	\$ -	\$ -	\$ 146	\$ 8,160
Grand Total Exogenous	\$ 8,014	\$ -	\$ -	\$ 146	\$ 8,160

Filing Date: 05/17/2011 Exhibit RDEV
Filing Entity: WSKY - Windstream Kentucky West PCI Development
Transmittal Number: xx
May 17, 2011 Annual Access Charge Tariff Filing (WSKYAS11.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)	1,214,095	162,212	36,314	0	1,955,021
2. Exogenous Changes (Z)	8,014	0	0	0	146
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	7,862	0	0	0	143
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	152	0	0	0	3
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006601	0.000000	0.000000	0.000000	0.000075
4. W = ((Ln 1 + Ln 2) / R)	1.006601	1.000000	1.000000	0.000000	1.000075
5. GDP-PI Chain Weighted (4 Qtr 2009)	111.2000	111.2000	111.2000	0.0000	111.2000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.7000	109.7000	109.7000	0.0000	109.7000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	1.3674%	1.3674%	1.3674%	0.0000%	1.3674%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	-5.1326%	-5.1326%	-5.1326%	0.0000%	0.7264%
10. Growth Rate of CCL MOU/Line (g)	0.0000%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	54.3191	32.7287	0.0000	100.4463
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	54.3191	32.7287	0.0000	101.1759
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	54.3191	32.7287	0.0000	101.1835

Filing Date: 05/17/2011
Filing Entity: ALWR - Windstream Western Reserve
Transmittal Number: xx
May 17, 2011 Access Charge Tariff Filing (ALWRAS11.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)	9,935,337	1,031,954	588,548	0	10,782,554
2. Exogenous Changes (Z)	65,405	0	0	0	942
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	64,164	0	0	0	924
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	1,241	0	0	0	18
e. North America Numbering Plan Admin.	0	0	0	0	0
3. Z/R = (Ln 2 / Ln 1)	0.006583	0.000000	0.000000	0.000000	0.000087
4. W = ((Ln 1 + Ln 2) / R)	1.006583	1.000000	1.000000	0.000000	1.000087
5. GDP-PI Chain Weighted (4 Qtr 2009)	109.9000	109.9000	109.9000	0.0000	109.9000
6. GDP-PI Chain Weighted (4 Qtr 2008)	109.2000	109.2000	109.2000	0.0000	109.2000
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
8. Productivity (X)	0.6410%	0.6410%	0.6410%	0.0000%	0.6410%
9. GDP-PI - X (Ln 8 - Ln 7)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-68.7375%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	61.7075	47.8224	0.0000	100.3849
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	61.7075	47.8224	0.0000	100.3849
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	61.7075	47.8224	0.0000	100.3937

Exogenous Cost Changes Detail

	2009 Annual				
	Total	Interstate	FCC 10-123	FCC 10-115	DA 10-924
	End User Revenues	End User Revenues	7/9/2010	6/28/10	5/24/10
	(499A)	(499A)	Reg Fee	TRS	NANPA
Exogenous Amount	58,384,728	11,892,890	41,506	69,573	1,057
Excluded Revenue	1,225,941	1,225,941			
Price Cap Revenue Percentage	97.90%	89.69%			

FCC 09-39	Reversal of	FCC 10-51	Reversal of
5/14/2009	TRS	4/13/2010	Reg Fee
TRS	Annualization	Reg Fee	Annualization
(F)=B * 0.01137	(G)=(D-F)*(12/9)-(D-F)	(H)=B * 0.00351	(I)=(C-H)*(12/9)-(C-H)
135,222	(21,883)	41,744	(79)

	2010 Annual				
	Total	Interstate	FCC 11-68	DA 11-826	DA 09-1232
	End User Revenues	End User Revenues	5/3/11	5/4/11	6/2/09
	(499A)	(499A)	Reg Fee	TRS	NANPA
Exogenous Amount	53,481,540	11,327,426	40,892	119,618	968
Excluded Revenue	1,390,311	1,390,311			
Price Cap Revenue Percentage	97.40%	87.73%			

Telecom Relay Support

	7/09-6/10	7/10-6/11
FCC 10-115 - (D) = B * 0.00585	69,573	
Reversal of TRS Annualization	(21,883)	
DA 11-826 - (D) = B * 0.01056		119,618
	\$ 47,690	\$ 119,618
% Price Cap Allocation	89.69%	87.73%
Price Cap Only	\$ 42,774	\$ 104,936
FCC 2009 Price Cap Interstate End User Revenue	10,666,949	
FCC 2010 Price Cap Interstate End User Revenue	9,937,115	
Revenue Change (R)	-6.84201%	
Price Cap Only with R Adj	\$ 39,848	\$ 104,936
		\$ 65,088

Regulatory Fee Support:

	7/09-6/10	7/10-6/11
FCC 10-123 - (C)=B * 0.00349	41,506	
Reversal of Reg Fee Annualization	(79)	
FCC 11-68 - (C)=B * 0.00361		40,892
	41,427	40,892
% Price Cap Allocation	89.69%	87.73%
Price Cap Only	\$ 37,157	\$ 35,873
FCC 2009 Price Cap Interstate End User Revenue	10,666,949	
FCC 2010 Price Cap Interstate End User Revenue	9,937,115	
Revenue Change (R)	-6.84201%	
Price Cap Only with R Adj	\$ 34,614	\$ 35,873
		\$ 1,259

North American Numbering Plan Administration:

	7/09-6/10	7/10-6/11
DA 10-924 - (E) = A * 0.0000181	1,057	
DA 09-1232 - (E) = A * 0.0000181		968
	1,057	968
% Price Cap Allocation	97.90%	97.40%
Price Cap Only	\$ 1,035	\$ 943
FCC 2009 Price Cap Total End User Revenue	57,158,787	
FCC 2010 Price Cap Total End User Revenue	52,091,229	
Revenue Change (R)	-8.86575%	
Price Cap Only with R Adj	\$ 943	\$ 943
		\$ -

	Common Line	Database Access	Billing Name and Address	Special	Total Revenue
2010 End User Rev - FCC 499	\$ 9,796,063	\$ -	\$ -	\$ 141,052	\$ 9,937,115
Allocation Basis	98.58%	0.00%	0.00%	1.42%	100.00%
Telecom. Relay Support	\$ 64,164	\$ -	\$ -	\$ 924	\$ 65,088
NANPA	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Fee Support:	\$ 1,241	\$ -	\$ -	\$ 18	\$ 1,259
Sub-Total	\$ 65,405	\$ -	\$ -	\$ 942	\$ 66,347

Allocation - See Attached Forms

Grand Total Exogenous	\$ 65,405	\$ -	\$ -	\$ 942	\$ 66,347
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**July 1, 2011 Price Cap Annual Filing
 Development of LEC Transport MOUs**

	<u>LEC</u> <u>TIC MOUs</u> (A)	<u>Meet-Point</u> <u>MOUs</u> (B)	<u>Wireless</u> <u>MOUs</u> (C)	<u>LEC Transport</u> <u>MOUs</u> (D) = A + B + C
Windstream Alabama	57,035,207	11,881,477	3,879,666	72,796,350
Windstream Arkansas	231,434,513	48,212,042	15,742,707	295,389,263
Windstream Florida	199,697,503	41,600,642	13,583,883	254,882,028
Georgia Properties	820,909,452	171,010,452	55,840,147	1,047,760,051
Windstream Standard	182,731,467	38,066,306	12,429,814	233,227,588
Windstream Kentucky West	29,667,672	6,180,319	2,018,063	37,866,053
Windstream Kerrville	27,565,559	5,742,410	1,875,073	35,183,042
Windstream Mississippi	11,040,200	2,299,876	750,980	14,091,056
Windstream Missouri	112,958,050	23,531,228	7,683,666	144,172,943
Windstream North Carolina	345,591,981	71,993,130	23,507,961	441,093,071
NY Properties	82,648,651	17,217,226	5,621,951	105,487,828
Windstream Ohio	104,609,031	21,791,974	7,115,747	133,516,752
Oklahoma Properties	57,068,973	11,888,511	3,881,963	72,839,447
Windstream Pennsylvania	304,985,935	63,534,148	20,745,844	389,265,926
Windstream South Carolina	57,161,851	11,907,859	3,888,280	72,957,991
Windstream Sugar Land	13,980,114	2,912,313	950,959	17,843,387
Texas Windstream	30,250,831	6,301,801	2,057,731	38,610,363
Windstream Western Reserve	171,866,935	35,803,026	11,690,784	219,360,745
Windstream Concord	154,711,568	32,229,249	10,523,836	197,464,653
Windstream Lexcom	28,928,225	6,026,278	1,967,764	36,922,267
Windstream Lakedale, Inc.	12,549,648	2,614,321	853,656	16,017,625
Windstream Lakedale, Inc. - Connections	27,439,359	5,716,120	1,866,488	35,021,968
Windstream Nebraska, Inc.	288,145,552	122,400,718	26,228,725	436,774,994
Windstream Kentucky, East - London	189,766,724	33,084,397	14,179,027	237,030,149
Windstream Kentucky, East - Lexington	635,897,934	50,014,444	28,579,682	714,492,061
Valor Oklahoma	64,568,030	13,450,701	4,392,066	82,410,797
Valor New Mexico No. 1	30,308,892	6,313,896	2,061,680	38,684,469
Valor New Mexico No. 2	90,351,724	18,821,916	6,145,932	115,319,572
Valor Texas No. 1	139,825,405	29,128,189	9,511,245	178,464,839
Valor Texas No. 2	137,320,800	28,606,434	9,340,876	175,268,111