

# VOLUME 1

## DESCRIPTION AND JUSTIFICATION

### I. Introduction

#### A. Background

Alaska Communications Systems, Inc. hereby submits this filing in support of the upcoming 2012 Annual Access Charge Tariff Filing. This information is being filed pursuant to the Federal Communications Commission's ("Commission") decisions In the Matter of *July 3, 2012 Annual Access Charge Tariff Filings*, WCB/Pricing File No. 12-07, DA 12-482, released March 28, 2012, and includes adjustments consistent with the requirements of Sections 61.41 through 61.49 of the Commission's Rules. The issuing carriers ("ACS Companies") for the ACS Companies Tariff FCC No. 1 are listed below:

Company	Study Area	COSA
ACS of Anchorage	Anchorage	AKAN
ACS of Fairbanks	Fairbanks	AKFB
ACS of Alaska	Greatland	AKGL
ACS of Alaska	Juneau	AKJU
ACS of the Northland	Glacier State	AKGS
ACS of the Northland	Sitka	AKSK

#### B. Waivers

The ACS companies list below all currently applicable waivers that permit rate elements different than those specified in 47 C.F.R., Part 69.

The Commission in Order, *In the Matter of ACS of Alaska, Inc., ACS of Anchorage, Inc., ACS of Fairbanks, Inc., and ACS of the Northland Inc., Petition for Conversion to Price Cap Regulation and Limited Waiver Relief*, released April 17, 2009, DA 09-854,

Released April 17, 2009, provided the ACS Companies with the requested relief to convert its companies subject to rate-of-return regulation to price cap regulation and establish initial price cap indexes ("PCIs") for price cap baskets.

### **C. New Services**

The ACS Companies have no new services to report for the 2012 Annual Access Tariff Filing.

## **II. Index and Rate Development**

### **A. Exogenous Costs**

The ACS Companies developed exogenous cost changes according to the Price Cap Rules. These exogenous costs were measured at 2011 base period level of operations and apportioned on a cost-causative basis among the price cap baskets. Exogenous cost changes and allocations are shown in Exhibit EXG.

#### **1) Regulatory Fees**

Local Exchange Companies are allowed to recover the impact of regulatory fees as an exogenous cost. The calculations of the regulatory fees to be paid in the 2012 tariff year are based on the factor of 0.00375 as referenced in Attachment C of the *Assessment and Collection of Regulatory Fees for Fiscal Year 2011*, MD Docket No. 11-76, Report and Order, FCC 11-114, released July 22, 2011.

#### **2) Telecommunications Relay Service Fee**

All common carriers providing interstate telecommunications services are required to contribute to a fund designated to support telecommunications relay services. For the 2012 tariff year, the fee will be based on the factor of 0.01058 as set forth in the In the Matter of Telecommunications Relay

Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities, CG Docket No. 03-123, Order, FCC 11-104, released June 30, 2011.

### **3) North American Numbering Plan Fee**

In the North American Numbering Plan Administration ("NANPA") Order, the Commission required all telecommunications carriers to contribute to the cost recovery for numbering administration. To remain consistent in the price cap treatment of such fees, i.e. Regulatory Fee and Telecommunications Relay Services Fee, the NANPA fee is treated as an exogenous change. For the 2012 tariff year, the fee will be based on the factor of 0.0000220 as set forth in Public Notice, CC Docket No. 92-237, DA 11-884, released May 16, 2011.

### **B. Excluded Services**

Exhibit OUTPC provides a detailed listing of those services which are excluded from price cap regulation.

Filing Date: May 17, 2012  
Filing Entity: AKAN - ACS Anchorage  
Transmittal Number: Letter

Exhibit EXG

Exogenous Cost Change Detail

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period Revenue		NA	NA	NA	\$ 5,716,419	\$ 5,764,572
2	Base Period 499A Total End User Revenue	FCC 499A	NA	\$ 27,352,766	\$ 6,831,948	NA	NA
3	Base Period 499A Excluded End User Revenue	FCC 499A	NA	\$ -	\$ -	NA	NA
4	Base Period 499A Price Cap End User Revenue	Ln2 - Ln3	NA	\$ 27,352,766	\$ 6,831,948	NA	NA
5	Current Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003610	NA	\$ 24,663	NA	NA
6	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003750	NA	\$ 25,620	NA	NA
7	Regulatory Fee Exogenous Cost	Col (C) Ln6 - Ln5 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 956	\$ 476	\$ 480
8	Percentage Attributable to ACS Anchorage	Company Records	NA	NA	NA	100.0000%	100.0000%
9	Amount Attributable to ACS Anchorage	Ln7 * Ln8	NA	NA	NA	\$ 476	\$ 480
10	Current TRS Rate	Col (C) Col (A) * Ln4	0.010560	NA	\$ 72,145	NA	NA
11	Proposed TRS Rate	Col (C) Col (A) * Ln4	0.010580	NA	\$ 72,282	NA	NA
12	TRS Exogenous Cost	Col (C) Ln11 - Ln10 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 137	\$ 68	\$ 69
13	Percentage Attributable to ACS Anchorage	Company Records	NA	NA	NA	100.0000%	100.0000%
14	Amount Attributable to ACS Anchorage	Ln12 * Ln13	NA	NA	NA	\$ 68	\$ 69
15	Current NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 602	NA	NA	NA
16	Proposed NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 602	NA	NA	NA
17	NANPA Rate Exogenous Cost	Col (B) Ln16 - Ln15 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	\$ -	NA	\$ -	\$ -
18	Percentage Attributable to ACS Anchorage	Company Records	NA	NA	NA	100.0000%	100.0000%
19	Amount Attributable to ACS Anchorage	Ln17 * Ln18	NA	NA	NA	\$ -	\$ -
20	Previous Base Period 499A Price Cap End User Revenue	Company Records	NA	N/A	N/A	NA	NA
21	Previous Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	N/A	N/A
22	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
23	Previous TRS Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
24	Previous NANPA Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
25	Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln9 * Ln25 + Ln22 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 476	\$ 480
27	TRS Exogenous Cost Adjustment	Ln14 * Ln25 + Ln23 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 68	\$ 69
28	NANPA Exogenous Cost Adjustment	Ln19 * Ln25 + Ln24 * (1/Ln21-1) * Ln4(B) / Ln20(B)	NA	NA	NA	\$ -	\$ -
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	NA	NA	NA	\$ 544	\$ 549

Filing Date: May 17, 2012  
Filing Entity: AKFB - ACS Fairbanks  
Transmittal Number: Letter

Exhibit EXG

Exogenous Cost Change Detail

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period Revenue		NA	NA	NA	\$ 1,784,964	\$ 698,199
2	Base Period 499A Total End User Revenue	FCC 499A	NA	\$ 8,505,716	\$ 1,981,895	NA	NA
3	Base Period 499A Excluded End User Revenue	FCC 499A	NA	\$ -	\$ -	NA	NA
4	Base Period 499A Price Cap End User Revenue	Ln2 - Ln3	NA	\$ 8,505,716	\$ 1,981,895	NA	NA
5	Current Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003610	NA	\$ 7,155	NA	NA
6	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003750	NA	\$ 7,432	NA	NA
7	Regulatory Fee Exogenous Cost	Col (C) Ln6 - Ln5 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 277	\$ 199	\$ 78
8	Percentage Attributable to ACS Fairbanks	Company Records	NA	NA	NA	100.0000%	100.0000%
9	Amount Attributable to ACS Fairbanks	Ln7 * Ln8	NA	NA	NA	\$ 199	\$ 78
10	Current TRS Rate	Col (C) Col (A) * Ln4	0.010560	NA	\$ 20,929	NA	NA
11	Proposed TRS Rate	Col (C) Col (A) * Ln4	0.010580	NA	\$ 20,968	NA	NA
12	TRS Exogenous Cost	Col (C) Ln11 - Ln10 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 40	\$ 28	\$ 11
13	Percentage Attributable to ACS Fairbanks	Company Records	NA	NA	NA	100.0000%	100.0000%
14	Amount Attributable to ACS Fairbanks	Ln12 * Ln13	NA	NA	NA	\$ 28	\$ 11
15	Current NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 187	NA	NA	NA
16	Proposed NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 187	NA	NA	NA
17	NANPA Rate Exogenous Cost	Col (B) Ln16 - Ln15 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	\$ -	NA	\$ -	\$ -
18	Percentage Attributable to ACS Fairbanks	Company Records	NA	NA	NA	100.0000%	100.0000%
19	Amount Attributable to ACS Fairbanks	Ln17 * Ln18	NA	NA	NA	\$ -	\$ -
20	Previous Base Period 499A Price Cap End User Revenue	Company Records	NA	N/A	N/A	NA	NA
21	Previous Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	N/A	N/A
22	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
23	Previous TRS Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
24	Previous NANPA Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
25	Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln9 * Ln25 + Ln22 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 199	\$ 78
27	TRS Exogenous Cost Adjustment	Ln14 * Ln25 + Ln23 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 28	\$ 11
28	NANPA Exogenous Cost Adjustment	Ln19 * Ln25 + Ln24 * (1/Ln21-1) * Ln4(B) / Ln20(B)	NA	NA	NA	\$ -	\$ -
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	NA	NA	NA	\$ 228	\$ 89

Filing Date: May 17, 2012  
Filing Entity: AKGL - ACS Greatland  
Transmittal Number: Letter

Exhibit EXG

Exogenous Cost Change Detail

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period Revenue		NA	NA	NA	\$ 125,219	\$ 132,771
2	Base Period 499A Total End User Revenue	FCC 499A	NA	\$ 4,342,802	\$ 1,093,073	NA	NA
3	Base Period 499A Excluded End User Revenue	FCC 499A	NA	\$ -	\$ -	NA	NA
4	Base Period 499A Price Cap End User Revenue	Ln2 - Ln3	NA	\$ 4,342,802	\$ 1,093,073	NA	NA
5	Current Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003610	NA	\$ 3,946	NA	NA
6	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003750	NA	\$ 4,099	NA	NA
7	Regulatory Fee Exogenous Cost	Col (C) Ln6 - Ln5 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 153	\$ 74	\$ 79
8	Percentage Attributable to ACS Greatland	Company Records	NA	NA	NA	10.2432%	17.8826%
9	Amount Attributable to ACS Greatland	Ln7 * Ln8	NA	NA	NA	\$ 8	\$ 14
10	Current TRS Rate	Col (C) Col (A) * Ln4	0.010560	NA	\$ 11,543	NA	NA
11	Proposed TRS Rate	Col (C) Col (A) * Ln4	0.010580	NA	\$ 11,565	NA	NA
12	TRS Exogenous Cost	Col (C) Ln11 - Ln10 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 22	\$ 11	\$ 11
13	Percentage Attributable to ACS Greatland	Company Records	NA	NA	NA	10.2432%	17.8826%
14	Amount Attributable to ACS Greatland	Ln12 * Ln13	NA	NA	NA	\$ 1	\$ 2
15	Current NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 96	NA	NA	NA
16	Proposed NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 96	NA	NA	NA
17	NANPA Rate Exogenous Cost	Col (B) Ln16 - Ln15 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	\$ -	NA	\$ -	\$ -
18	Percentage Attributable to ACS Greatland	Company Records	NA	NA	NA	10.2432%	17.8826%
19	Amount Attributable to ACS Greatland	Ln17 * Ln18	NA	NA	NA	\$ -	\$ -
20	Previous Base Period 499A Price Cap End User Revenue	Company Records	NA	N/A	N/A	NA	NA
21	Previous Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	N/A	N/A
22	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
23	Previous TRS Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
24	Previous NANPA Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
25	Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln9 * Ln25 + Ln22 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 8	\$ 14
27	TRS Exogenous Cost Adjustment	Ln14 * Ln25 + Ln23 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 1	\$ 2
28	NANPA Exogenous Cost Adjustment	Ln19 * Ln25 + Ln24 * (1/Ln21-1) * Ln4(B) / Ln20(B)	NA	NA	NA	\$ -	\$ -
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	NA	NA	NA	\$ 9	\$ 16

Filing Date: May 17, 2012  
Filing Entity: AKGS - ACS Glacier State  
Transmittal Number: Letter

Exhibit EXG

Exogenous Cost Change Detail

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period Revenue		NA	NA	NA	\$ 3,265,617	\$ 1,357,490
2	Base Period 499A Total End User Revenue	FCC 499A	NA	\$ 19,625,625	\$ 4,359,605	NA	NA
3	Base Period 499A Excluded End User Revenue	FCC 499A	NA	\$ -	\$ -	NA	NA
4	Base Period 499A Price Cap End User Revenue	Ln2 - Ln3	NA	\$ 19,625,625	\$ 4,359,605	NA	NA
5	Current Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003610	NA	\$ 15,738	NA	NA
6	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003750	NA	\$ 16,349	NA	NA
7	Regulatory Fee Exogenous Cost	Col (C) Ln6 - Ln5 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 610	\$ 431	\$ 179
8	Percentage Attributable to ACS Glacier State	Company Records	NA	NA	NA	80.6819%	70.0757%
9	Amount Attributable to ACS Glacier State	Ln7 * Ln8	NA	NA	NA	\$ 348	\$ 126
10	Current TRS Rate	Col (C) Col (A) * Ln4	0.010560	NA	\$ 46,037	NA	NA
11	Proposed TRS Rate	Col (C) Col (A) * Ln4	0.010580	NA	\$ 46,125	NA	NA
12	TRS Exogenous Cost	Col (C) Ln11 - Ln10 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 87	\$ 62	\$ 26
13	Percentage Attributable to ACS Glacier State	Company Records	NA	NA	NA	80.6819%	70.0757%
14	Amount Attributable to ACS Glacier State	Ln12 * Ln13	NA	NA	NA	\$ 50	\$ 18
15	Current NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 432	NA	NA	NA
16	Proposed NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 432	NA	NA	NA
17	NANPA Rate Exogenous Cost	Col (B) Ln16 - Ln15 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	\$ -	NA	\$ -	\$ -
18	Percentage Attributable to ACS Glacier State	Company Records	NA	NA	NA	80.6819%	70.0757%
19	Amount Attributable to ACS Glacier State	Ln17 * Ln18	NA	NA	NA	\$ -	\$ -
20	Previous Base Period 499A Price Cap End User Revenue	Company Records	NA	N/A	N/A	NA	NA
21	Previous Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	N/A	N/A
22	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
23	Previous TRS Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
24	Previous NANPA Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
25	Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln9 * Ln25 + Ln22 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 348	\$ 126
27	TRS Exogenous Cost Adjustment	Ln14 * Ln25 + Ln23 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 50	\$ 18
28	NANPA Exogenous Cost Adjustment	Ln19 * Ln25 + Ln24 * (1/Ln21-1) * Ln4(B) / Ln20(B)	NA	NA	NA	\$ -	\$ -
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	NA	NA	NA	\$ 398	\$ 144

Filing Date: May 17, 2012  
Filing Entity: AKJU - ACS Juneau  
Transmittal Number: Letter

Exhibit EXG

Exogenous Cost Change Detail

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period Revenue		NA	NA	NA	\$ 1,097,247	\$ 609,687
2	Base Period 499A Total End User Revenue	FCC 499A	NA	\$ 4,342,802	\$ 1,093,073	NA	NA
3	Base Period 499A Excluded End User Revenue	FCC 499A	NA	\$ -	\$ -	NA	NA
4	Base Period 499A Price Cap End User Revenue	Ln2 - Ln3	NA	\$ 4,342,802	\$ 1,093,073	NA	NA
5	Current Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003610	NA	\$ 3,946	NA	NA
6	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003750	NA	\$ 4,099	NA	NA
7	Regulatory Fee Exogenous Cost	Col (C) Ln6 - Ln5 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 153	\$ 98	\$ 55
8	Percentage Attributable to ACS Juneau	Company Records	NA	NA	NA	89.7568%	82.1174%
9	Amount Attributable to ACS Juneau	Ln7 * Ln8	NA	NA	NA	\$ 88	\$ 45
10	Current TRS Rate	Col (C) Col (A) * Ln4	0.010560	NA	\$ 11,543	NA	NA
11	Proposed TRS Rate	Col (C) Col (A) * Ln4	0.010580	NA	\$ 11,565	NA	NA
12	TRS Exogenous Cost	Col (C) Ln11 - Ln10 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 22	\$ 14	\$ 8
13	Percentage Attributable to ACS Juneau	Company Records	NA	NA	NA	89.7568%	82.1174%
14	Amount Attributable to ACS Juneau	Ln12 * Ln13	NA	NA	NA	\$ 13	\$ 6
15	Current NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 96	NA	NA	NA
16	Proposed NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 96	NA	NA	NA
17	NANPA Rate Exogenous Cost	Col (B) Ln16 - Ln15 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	\$ -	NA	\$ -	\$ -
18	Percentage Attributable to ACS Juneau	Company Records	NA	NA	NA	89.7568%	82.1174%
19	Amount Attributable to ACS Juneau	Ln17 * Ln18	NA	NA	NA	\$ -	\$ -
20	Previous Base Period 499A Price Cap End User Revenue	Company Records	NA	N/A	N/A	NA	NA
21	Previous Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	N/A	N/A
22	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
23	Previous TRS Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
24	Previous NANPA Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
25	Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln9 * Ln25 + Ln22 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 88	\$ 45
27	TRS Exogenous Cost Adjustment	Ln14 * Ln25 + Ln23 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 13	\$ 6
28	NANPA Exogenous Cost Adjustment	Ln19 * Ln25 + Ln24 * (1/Ln21-1) * Ln4(B) / Ln20(B)	NA	NA	NA	\$ -	\$ -
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	NA	NA	NA	\$ 101	\$ 51



Filing Date: May 17, 2012  
Filing Entity: AKSK - ACS Sitka  
Transmittal Number: Letter

Exhibit EXG

Exogenous Cost Change Detail

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period Revenue		NA	NA	NA	\$ 781,905	\$ 579,687
2	Base Period 499A Total End User Revenue	FCC 499A	NA	\$ 19,625,625	\$ 4,359,605	NA	NA
3	Base Period 499A Excluded End User Revenue	FCC 499A	NA	\$ -	\$ -	NA	NA
4	Base Period 499A Price Cap End User Revenue	Ln2 - Ln3	NA	\$ 19,625,625	\$ 4,359,605	NA	NA
5	Current Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003610	NA	\$ 15,738	NA	NA
6	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln4	0.003750	NA	\$ 16,349	NA	NA
7	Regulatory Fee Exogenous Cost	Col (C) Ln6 - Ln5 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 610	\$ 350	\$ 260
8	Percentage Attributable to ACS Sitka	Company Records	NA	NA	NA	19.3181%	29.9243%
9	Amount Attributable to ACS Sitka	Ln7 * Ln8	NA	NA	NA	\$ 68	\$ 78
10	Current TRS Rate	Col (C) Col (A) * Ln4	0.010560	NA	\$ 46,037	NA	NA
11	Proposed TRS Rate	Col (C) Col (A) * Ln4	0.010580	NA	\$ 46,125	NA	NA
12	TRS Exogenous Cost	Col (C) Ln11 - Ln10 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	NA	\$ 87	\$ 50	\$ 37
13	Percentage Attributable to ACS Sitka	Company Records	NA	NA	NA	19.3181%	29.9243%
14	Amount Attributable to ACS Sitka	Ln12 * Ln13	NA	NA	NA	\$ 10	\$ 11
15	Current NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 432	NA	NA	NA
16	Proposed NANPA Rate	Col (B) Col (A) * Ln4	0.00002200	\$ 432	NA	NA	NA
17	NANPA Rate Exogenous Cost	Col (B) Ln16 - Ln15 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	NA	\$ -	NA	\$ -	\$ -
18	Percentage Attributable to ACS Sitka	Company Records	NA	NA	NA	19.3181%	29.9243%
19	Amount Attributable to ACS Sitka	Ln17 * Ln18	NA	NA	NA	\$ -	\$ -
20	Previous Base Period 499A Price Cap End User Revenue	Company Records	NA	N/A	N/A	NA	NA
21	Previous Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	N/A	N/A
22	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
23	Previous TRS Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
24	Previous NANPA Exogenous Cost Adjustment	Company Records	NA	NA	NA	N/A	N/A
25	Exogenous Cost Gross-Up Factor	Company Records	NA	NA	NA	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln9 * Ln25 + Ln22 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 68	\$ 78
27	TRS Exogenous Cost Adjustment	Ln14 * Ln25 + Ln23 * (1/Ln21-1) * Ln4(C) / Ln20(C)	NA	NA	NA	\$ 10	\$ 11
28	NANPA Exogenous Cost Adjustment	Ln19 * Ln25 + Ln24 * (1/Ln21-1) * Ln4(B) / Ln20(B)	NA	NA	NA	\$ -	\$ -
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	NA	NA	NA	\$ 77	\$ 89

Filing Date: May 17, 2012  
Filing Entity: AKAN - ACS Anchorage  
Transmittal Number: Letter

OUTPC

### Excluded Services

---

Rate Element Detail

Tariff Section

---

Filing Date: May 17, 2012  
Filing Entity: AKFB - ACS Fairbanks  
Transmittal Number: Letter

OUTPC

### Excluded Services

---

Rate Element Detail

Tariff Section

---

Filing Date: May 17, 2012  
Filing Entity: AKGL - ACS Greatland  
Transmittal Number: Letter

OUTPC

### Excluded Services

---

Rate Element Detail

Tariff Section

---

Filing Date: May 17, 2012  
Filing Entity: AKGS - ACS Glacier State  
Transmittal Number: Letter

OUTPC

### Excluded Services

---

Rate Element Detail

Tariff Section

---

Filing Date: May 17, 2012  
Filing Entity: AKJU - ACS Juneau  
Transmittal Number: Letter

OUTPC

### Excluded Services

---

Rate Element Detail

Tariff Section

---

Filing Date: May 17, 2012  
Filing Entity: AKSK - ACS Sitka  
Transmittal Number: Letter

OUTPC

Excluded Services

---

Rate Element Detail

Tariff Section

---