

Price Cap Tariff Review Plan
Exogenous Cost Changes

| | SALE OF EXCHANGES | REGULA- TORY FEES | EXCESS DEFERRED TAXES | ITC AMORTIZ. | REMOVAL OF LOW END ADJUSTMENT | TRUEUP PRIOR SHARING / LOW END ADJUSTMENT | CURRENT LOW END ADJUSTMENT | TELECOMM. RELAY SERVICES | REG/NON-REG |
|--|----------------------|-------------------------|-----------------------------|-----------------|-------------------------------------|--|----------------------------------|--------------------------------|-------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
| <u>COMMON LINE Revenue Effect</u> | | | | | | | | | |
| 100 Depreciation Expense | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 110 Expense less Depreciation | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 120 Taxes less F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 130 Net Return | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 140 F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 150 Uncollectible Rev. & Other Adj. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 160 Revenue Effects | 0 | -81,070 | 0 | 0 | 0 | 0 | 0 | 7,032,200 | 0 |

| | | | | | | | | | |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <u>INTEREXCHANGE Revenue Effect</u> | | | | | | | | | |
| 700 Depreciation Expense | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 710 Expense less Depreciation | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 720 Taxes less F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 730 Net Return | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 740 F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 750 Uncollectible Rev. & Other Adj. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 760 Revenue Effects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | |
|---|-----|---------|-----|-----|-----|-----|-----|-----------|-----|
| <u>SPECIAL Access Revenue Effect</u> | | | | | | | | | |
| 1300 Depreciation Expense | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1310 Expense less Depreciation | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1320 Taxes less F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1330 Net Return | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1340 F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1350 Uncollectible Rev. & Other Adj. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 1360 Revenue Effects | 0 | -59,590 | 0 | 0 | 0 | 0 | 0 | 5,168,959 | 0 |

NOTE: (1) Total may not equal sum of changes due to interactive effects.
(2) Display whole numbers.

Price Cap Tariff Review Plan
Exogenous Cost Changes

| DESCRIPTION: | NANPA | TBNP (incl. reversal) | | | | | | | | | | | | | | | | | | |
|---|-----------|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------|--|--|--|--|--|--|--|--|--|-----------|
| | OTHER (1) | OTHER (2) | OTHER (3) | OTHER (4) | OTHER (5) | OTHER (6) | OTHER (7) | OTHER (8) | OTHER (9) | TOTAL | | | | | | | | | | |
| | (J) | (K) | (L) | (M) | (N) | (O) | (P) | (Q) | (R) | (S) | | | | | | | | | | |
| <u>COMMON LINE Revenue Effect</u> | | | | | | | | | | | | | | | | | | | | |
| 100 Depreciation Expense | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 110 Expense less Depreciation | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 120 Taxes less F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 130 Net Return | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 140 F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 150 Uncollectible Rev. & Other Adj. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 160 Revenue Effects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | 6,951,130 |
| | | | | | | | | | | | | | | | | | | | | |
| <u>INTEREXCHANGE Revenue Effect</u> | | | | | | | | | | | | | | | | | | | | |
| 700 Depreciation Expense | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 710 Expense less Depreciation | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 720 Taxes less F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 730 Net Return | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 740 F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 750 Uncollectible Rev. & Other Adj. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 760 Revenue Effects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | 0 |
| <u>SPECIAL Access Revenue Effect</u> | | | | | | | | | | | | | | | | | | | | |
| 1300 Depreciation Expense | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 1310 Expense less Depreciation | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 1320 Taxes less F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 1330 Net Return | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 1340 F.I.T. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 1350 Uncollectible Rev. & Other Adj. | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | | | | | | | | | | N/A |
| 1360 Revenue Effects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | 5,109,369 |

NOTE: (1) Total may not equal sum of changes due to interactive effects.
(2) Display whole numbers.