

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**

**FORECASTED REVENUE REQUIREMENT\***  
**TEST PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015**  
(Data in \$000)

NECA's COMMON LINE POOL PARTICIPANTS

PAY TELEPHONE	\$0
INSIDE WIRE	\$0
BASE FACTOR PORTION	\$1,237,119
UNIVERSAL SERVICE CONTRIBUTIONS	\$110,173
TOTAL COMMON LINE	\$1,347,292

NECA's TRAFFIC SENSITIVE POOL PARTICIPANTS

TOTAL SWITCHED ACCESS**	\$383,925
SPECIAL ACCESS	\$774,492

Notes:

\* Revenue Requirements Include NECA Expenses

\*\* See Note on Volume 1 Exhibit 2 for details on the calculation of SW RRQ

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**

**IMPACT OF GENERAL SUPPORT FACILITIES INVESTMENT ON REVENUE REQUIREMENT \***

(Data in \$000)

	<b><u>Common Line</u></b>	<b><u>Total Switched Access**</u></b>	<b><u>Special Access</u></b>	<b><u>Billing &amp; Collection</u></b>
Prior to MAG Order General Purpose Computer allocation	\$420,742		\$238,642	\$23,141
With MAG Order General Purpose Computer allocation	\$420,363		\$238,395	\$23,932
\$ Impact	(\$379)		(\$247)	\$791
% Impact	-0.09%		-0.10%	3.31%

Note: Impact based upon companies listed in Volume 2.

\*47 C.F.R. 69.307

\*\*Switched Access detail is no longer relevant pursuant to the freezing of Switched Access revenue requirement at the Test Period 2011/2012 level consistent with provisions of the USF/ICC Transformation Order.

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**

**FORECASTED REVENUE REQUIREMENT  
TEST PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015**

(Data in \$000)

		NON-TS POOL									
	Revenue Requirement prior to <u>MAG Impact *</u>	Frozen Line Port <u>Allocation</u>	Jul '00 - Jun '01 TIC <u>Revenues</u>	TIC Revenue Requirement	Frozen TIC <u>Reallocation</u>	Frozen Line Port <u>Allocation</u>	Frozen TIC <u>Reallocation</u>	Total MAG Impact	Universal Service Fund <u>Contribution</u>	NECA <u>Expenses</u>	Revenue Requirement including <u>MAG Impact</u>
	(A)	(B)	(C)	(F)	(D)	(E)	(F)	(G) = (B+ D + E +F)	(H)	(I)	(J) = (A + G + H + I)
Common Line (BFP)**	\$1,093,944	\$57,396			\$44,910	\$8,825	\$4,823	\$115,954	\$110,173	\$27,221	1,347,292
Cost		\$45,879			\$34,533	\$6,970	\$3,311	\$90,693			
Average Schedule		\$11,517			\$10,377	\$1,855	\$1,512	\$25,261			
Switched Access***											
Special Access	\$738,280				\$18,379			\$18,379		\$17,832	\$774,492
Cost					\$15,736			\$15,736			
Average Schedule					\$2,643			\$2,643			

\* Does not include NECA Expenses or Universal Service Contributions. Includes GSF rule changes.

\*\* MAG shifts reflect the impact of the corporate operations expense limitation provision of the USF/ICC Transformation Order.

\*\*\*Switched Access detail is no longer relevant pursuant to the freezing of Switched Access revenue requirement at the Test Period 2011/2012 level consistent with provisions of the *USF/ICC Transformation Order*.

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.

FORECASTED TIC REALLOCATION  
TEST PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015  
(Data in \$000)

**NECA Traffic Sensitive Pool Participants**

**Annual**

TIC Revenues as of June 30, 2001	\$107,185
Adjusted Local Transport Costs shifted for TIC Revenues	\$63,289

**Frozen TIC Reallocation**

TIC Shift by element:	NECA Traffic Sensitive Pool Participants				Companies not in NECA's TS Pool	Total TIC Reallocation for NECA Pool
	Cost	Average Schedule	Total	TIC		
Common Line *	\$34,533	\$10,377	\$44,910		\$4,823	\$49,733
Switched Access**						
Special Access	\$15,736	\$2,643	\$18,379			\$18,379
<b>TOTAL TIC SHIFT</b>	<b>\$50,270</b>	<b>\$13,020</b>	<b>\$63,289</b>	<b>-\$63,289</b>		

\* Reflects the impact of the corporate operations expense limitation provision of the USF/ICC Transformation Order.

\*\*Switched Access detail is no longer relevant pursuant to the freezing of Switched Access revenue requirement at the Test Period 2011/2012 level consistent with provisions of the *USF/ICC Transformation Order*.

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**  
**RATE OF RETURN**  
**HISTORICAL COST ANALYSIS SUMMARY (\$000)**

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----- COMMON LINE -----				
HISTORICAL DATA PERIOD 2013	PAY PHONE	INSIDE WIRE	BFP	TOTAL COMMON LINE
	(I)	(J)	(K)	(L)
<b>REVENUES</b>				
100 Network Access	N/A	N/A	N/A	452,247
110 Uncollectibles	N/A	N/A	N/A	0
120 Common Line Support	N/A	N/A	N/A	0
130 Long Term Support (NOTE 1)	N/A	N/A	N/A	0
135 Interstate Common Line Support (NOTE 1)	N/A	N/A	N/A	885,987
140 Transitional	N/A	N/A	N/A	0
150 Miscellaneous	N/A	N/A	N/A	0
160 Net Revenues	N/A	N/A	N/A	1,338,234
<b>EXPENSES</b>				
170 Plant Specific	0	0	182,373	182,373
171 Network Support	0	0	4,664	4,664
172 General Support	0	0	46,180	46,180
173 Central Office	0	0	38,736	38,736
174 Operator Systems	0	0	0	0
175 COE Switching	0	0	3	3
176 COE Transmission	0	0	38,733	38,733
177 IOT	0	0	11	11
178 Cable & Wire Facilities	0	0	92,782	92,782
180 Plant Non Specific excl Depr & Amort	0	0	67,391	67,391
190 Depreciation/Amortization	0	0	234,685	234,685
200 Customer Operations	0	0	47,951	47,951
201 Marketing	0	0	15,983	15,983
202 Local Business Office	0	0	26,792	26,792
203 Revenue Accounting	0	0	2,812	2,812
204 Other Billing and Collections	0	0	2,539	2,539
210 Access	N/A	N/A	N/A	0
215 Universal Service Contributions (NOTE 2)	N/A	N/A	N/A	106,860
220 Corporate Operations	0	0	137,082	137,082
230 AFUDC	0	0	2,732	2,732
240 Other Expenses and Adjustments	0	0	(576)	(576)
250 Taxes Other than FIT	0	0	34,116	34,116
260 Total Expenses and Other Taxes	0	0	700,291	807,151
<b>NECA ADJUSTMENTS</b>				
261 NECA Administrative Expenses	0	0	27,912	27,912
262 Average Schedule Settlements	0	0	141,603	141,603
263 Adjustment for Line Port/TIC	0	0	115,954	115,954
264 Total NECA Adjustments	0	0	285,469	285,469
<b>FIT ADJUSTMENTS</b>				
270 Adjustments for FIT	0	0	24,361	24,361
280 Amortized ITC	0	0	3	3
290 Federal Income Taxes	0	0	41,854	41,854
300 TOTAL EXPENSES AND TAXES	0	0	1,027,613	1,134,473
<b>TELEPHONE PLANT IN SERVICE</b>				
310 General Support	0	0	532,306	532,306
320 Central Office Equipment - Switch	0	0	0	0
321 Operator Systems	0	0	0	0
322 Tandem Switching	0	0	0	0
323 Local Switching Cat 3	0	0	0	0
324 Equal Access	0	0	0	0
330 Central Office Equipment - Trans	0	0	778,720	778,720
331 Subscriber Line	0	0	778,720	778,720
332 Exchange Circuit	0	0	0	0
333 Interexchange Circuit	0	0	0	0
334 Host Remote	0	0	0	0
340 Cable and Wire	0	0	3,628,605	3,628,605
341 Subscriber Line	0	0	3,628,605	3,628,605
342 Exchange	0	0	0	0
343 Interexchange Circuit	0	0	0	0
344 Host Remote	0	0	0	0
350 Info Orig/Term Equipment	0	0	731	731
360 Amortizable Assets	0	0	11,893	11,893
370 Total Plant in Service	0	0	4,952,256	4,952,256
<b>ADJUSTMENTS TO TPIS</b>				
380 Depreciation/Amortization Reserve	0	0	3,170,833	3,170,833
390 Accum. Deferred Income Tax	0	0	94,113	94,113
400 Other Rate Base Adjustments	0	0	123,895	123,895
<b>RETURN DATA</b>				
410 Average Rate Base	0	0	1,811,206	1,811,206
420 Return	0	0	203,761	203,761
430 Rate of Return	11.25%	11.25%	11.25%	11.25%

NOTE 1: Effective 7/1/04, Long-Term Support is folded into Interstate Common Line Support (ICLS). ICLS is recovered from the universal service support program. ICLS excludes excess of \$2.4M attributable to price cap affiliates.

NOTE 2: Universal service include amounts for both Cost and Average Schedule companies.

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**  
**RATE OF RETURN**  
**HISTORICAL COST ANALYSIS SUMMARY (\$000)**

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HISTORICAL DATA PERIOD 2013	TOTAL SWITCH TRFFC SNSTV *	SPECIAL ACCESS
	(M)	(N)
<u>REVENUES</u>		
100 Network Access		738,179
110 Uncollectibles		(0)
120 Local Switching Support		N/A
130 N/A		N/A
135 N/A		N/A
140 N/A		N/A
150 Miscellaneous		N/A
160 Net Revenues		738,179
<u>EXPENSES</u>		
170 Plant Specific		138,623
171 Network Support		2,993
172 General Support		26,965
173 Central Office		80,507
174 Operator Systems		0
175 COE Switching		0
176 COE Transmission		80,507
177 IOT		0
178 Cable & Wire Facilities		28,157
180 Plant Non Spec excl Depr & Amort		40,266
190 Depreciation/Amortization		174,430
200 Customer Operations		23,075
201 Marketing		7,429
202 Local Business Office		3,230
203 Revenue Accounting		11,387
204 Other Billing and Collections		0
210 Access		N/A
220 Corporate Operations		83,218
230 AFUDC		1,680
240 Other Expenses and Adjustments		64
250 Taxes Other than FIT		19,634
260 Total Expenses and Other Taxes		477,629
<u>NECA ADJUSTMENTS</u>		
261 NECA Administrative Expenses		16,521
262 Average Schedule Settlements		84,383
263 Adjustment for Line Port/TIC		18,379
264 Total NECA Adjustments		119,283
<u>FIT ADJUSTMENTS</u>		
270 Adjustments for FIT		16,522
280 Amortized ITC		3
290 Federal Income Taxes		23,854
300 TOTAL EXPENSES AND TAXES		620,767
<u>TELEPHONE PLANT IN SERVICE</u>		
310 General Support		331,485
320 Central Office Equipment - Switch		0
321 Operator Systems		0
322 Tandem Switching		0
323 Local Switching Cat 3		0
324 Equal Access		0
330 Central Office Equipment - Trans		1,437,631
331 Subscriber Lines		417,841
332 Exchange Circuit		1,009,042
333 Interexchange Circuit		10,747
334 Host Remote		0
340 Cable and Wire		1,121,491
341 Subscriber Lines		41,518
342 Exchange		785,047
343 Interexchange Circuit		294,926
344 Host Remote		0
350 Info Orig/Term Equipment		101
360 Amortizable Assets		9,134
370 Total Plant in Service		2,899,842
<u>ADJUSTMENTS TO TPIS</u>		
380 Depreciation/Amortization Reserve		1,875,505
390 Accum. Deferred Income Tax		60,374
400 Other Rate Base Adjustments		79,698
<u>RETURN DATA</u>		
410 Average Rate Base		1,043,662
420 Return		117,412
430 Rate of Return		11.25%

\* Switched Access detail is no longer relevant pursuant to the freezing of Switched Access revenue requirement at the Test Period 2011/2012 level consistent with the provisions of the USF/ICC Transformation Order.

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**  
**RATE OF RETURN**  
**PROSPECTIVE COST ANALYSIS SUMMARY (\$000)**

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----- COMMON LINE -----				
TEST YEAR FORECAST 7/1/14 THROUGH 6/30/15	PAY PHONE	INSIDE WIRE	BFP	TOTAL
	(I)	(J)	(K)	(L)
<u>REVENUES</u>				
100 Network Access	N/A	N/A	N/A	441,865
110 Uncollectibles	N/A	N/A	N/A	0
120 Common Line Support	N/A	N/A	N/A	0
130 Long Term Support (NOTE 1)	N/A	N/A	N/A	0
135 Interstate Common Line Support (NOTE 1)	N/A	N/A	N/A	905,427
140 Transitional	N/A	N/A	N/A	0
150 Miscellaneous	N/A	N/A	N/A	0
160 Net Revenues	N/A	N/A	N/A	1,347,292
<u>EXPENSES</u>				
170 Plant Specific	0	0	184,443	184,443
171 Network Support	0	0	4,814	4,814
172 General Support	0	0	47,115	47,115
173 Central Office	0	0	39,444	39,444
174 Operator Systems	0	0	0	0
175 COE Switching	0	0	1	1
176 COE Transmission	0	0	39,443	39,443
177 IOT	0	0	11	11
178 Cable & Wire Facilities	0	0	93,060	93,060
180 Plant Non Specific excl Depr & Amort	0	0	69,164	69,164
190 Depreciation/Amortization	0	0	238,265	238,265
200 Customer Operations	0	0	48,951	48,951
201 Marketing	0	0	16,230	16,230
202 Local Business Office	0	0	27,499	27,499
203 Revenue Accounting	0	0	2,845	2,845
204 Other Billing and Collections	0	0	2,547	2,547
210 Access	N/A	N/A	N/A	0
215 Universal Service Contributions (NOTE 2)	N/A	N/A	N/A	110,173
220 Corporate Operations	0	0	137,004	137,004
230 AFUDC	0	0	2,256	2,256
240 Other Expenses and Adjustments	0	0	(361)	(361)
250 Taxes Other than FIT	0	0	34,582	34,582
260 Total Expenses and Other Taxes	0	0	709,793	819,965
<u>NECA ADJUSTMENTS</u>				
261 NECA Administrative Expenses	0	0	27,221	27,221
262 Average Schedule Settlements	0	0	140,163	140,163
263 Adjustment for Line Port/TIC	0	0	115,954	115,954
264 Total NECA Adjustments	0	0	283,338	283,338
<u>FIT ADJUSTMENTS</u>				
270 Adjustments for FIT	0	0	24,075	24,075
280 Amortized ITC	0	0	7	7
290 Federal Income Taxes	0	0	40,787	40,787
300 TOTAL EXPENSES AND TAXES	0	0	1,033,917	1,144,090
<u>TELEPHONE PLANT IN SERVICE</u>				
310 General Support	0	0	557,274	557,274
320 Central Office Equipment - Switch	0	0	0	0
321 Operator Systems	0	0	0	0
322 Tandem Switching	0	0	0	0
323 Local Switching Cat 3	0	0	0	0
324 Equal Access	0	0	0	0
330 Central Office Equipment - Trans	0	0	820,455	820,455
331 Subscriber Line	0	0	820,455	820,455
332 Exchange Circuit	0	0	0	0
333 Interexchange Circuit	0	0	0	0
334 Host Remote	0	0	0	0
340 Cable and Wire	0	0	3,839,253	3,839,253
341 Subscriber Line	0	0	3,839,253	3,839,253
342 Exchange	0	0	0	0
343 Interexchange Circuit	0	0	0	0
344 Host Remote	0	0	0	0
350 Info Orig/Term Equipment	0	0	741	741
360 Amortizable Assets	0	0	12,508	12,508
370 Total Plant in Service	0	0	5,230,231	5,230,231
<u>ADJUSTMENTS TO TPIS</u>				
380 Depreciation/Amortization Reserve	0	0	3,432,303	3,432,303
390 Accum. Deferred Income Tax	0	0	91,407	91,407
400 Other Rate Base Adjustments	0	0	99,714	99,714
<u>RETURN DATA</u>				
410 Average Rate Base	0	0	1,806,234	1,806,234
420 Return	0	0	203,201	203,201
430 Rate of Return	11.25%	11.25%	11.25%	11.25%

NOTE 1: Effective 7/1/04, Long-Term Support is folded into Interstate Common Line Support (ICLS). ICLS is recovered from the universal service support program. ICLS excludes excess of \$3.4M attributable to price cap affiliates.

NOTE 2: Universal service include amounts for both Cost and Average Schedule companies.

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**  
**RATE OF RETURN**  
**PROSPECTIVE COST ANALYSIS SUMMARY (\$000)**

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TEST YEAR FORECAST 7/1/14 THROUGH 6/30/15	TOTAL SWITCH TRFCC SNSTV *	SPECIAL ACCESS
	(M)	(N)
<u>REVENUES</u>		
100 Network Access		774,491
110 Uncollectibles		0
120 Local Switching Support		N/A
130 N/A		N/A
135 N/A		N/A
140 N/A		N/A
150 Miscellaneous		N/A
160 Net Revenues		774,491
<u>EXPENSES</u>		
170 Plant Specific		150,385
171 Network Support		3,292
172 General Support		29,684
173 Central Office		86,459
174 Operator Systems		0
175 COE Switching		0
176 COE Transmission		86,459
177 IOT		0
178 Cable & Wire Facilities		30,950
180 Plant Non Spec excl Depr & Amort		44,008
190 Depreciation/Amortization		184,005
200 Customer Operations		25,437
201 Marketing		8,170
202 Local Business Office		3,376
203 Revenue Accounting		12,782
204 Other Billing and Collections		0
210 Access		N/A
220 Corporate Operations		89,550
230 AFUDC		1,576
240 Other Expenses and Adjustments		38
250 Taxes Other than FIT		21,364
260 Total Expenses and Other Taxes		513,210
<u>NECA ADJUSTMENTS</u>		
261 NECA Administrative Expenses		17,832
262 Average Schedule Settlements		79,515
263 Adjustment for Line Port/TIC		18,379
264 Total NECA Adjustments		115,726
<u>FIT ADJUSTMENTS</u>		
270 Adjustments for FIT		18,005
280 Amortized ITC		8
290 Federal Income Taxes		25,304
300 TOTAL EXPENSES AND TAXES		654,240
<u>TELEPHONE PLANT IN SERVICE</u>		
310 General Support		372,286
320 Central Office Equipment - Switch		0
321 Operator Systems		0
322 Tandem Switching		0
323 Local Switching Cat 3		0
324 Equal Access		0
330 Central Office Equipment - Trans		1,606,474
331 Subscriber Lines		457,539
332 Exchange Circuit		1,136,985
333 Interexchange Circuit		11,951
334 Host Remote		0
340 Cable and Wire		1,288,731
341 Subscriber Lines		45,958
342 Exchange		915,779
343 Interexchange Circuit		326,995
344 Host Remote		0
350 Info Orig/Term Equipment		110
360 Amortizable Assets		10,188
370 Total Plant in Service		3,277,789
<u>ADJUSTMENTS TO TPIS</u>		
380 Depreciation/Amortization Reserve		2,213,681
390 Accum. Deferred Income Tax		64,652
400 Other Rate Base Adjustments		69,447
<u>RETURN DATA</u>		
410 Average Rate Base		1,068,902
420 Return		120,251
430 Rate of Return		11.25%

\* Switched Access detail is no longer relevant pursuant to the freezing of Switched Access revenue requirement at the Test Period 2011/2012 level consistent with the provisions of the USF/ICC Transformation Order.



NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.  
PART 69 LEVEL OF DETAIL

COMPANY NAME: \_\_\_\_\_  
STUDY AREA CODE: \_\_\_\_\_ (Enter as a Label)  
TAX STATUS: \_\_\_\_\_ (Y) Taxable or (N) Exempt  
BASE YEAR: 2013  
FORECAST PERIOD: \_\_\_\_\_

ITEM	FORECASTED TOTAL COMPANY	TOTAL INTERSTATE	COMMON LINE	SWITCHED ACCESS			SWITCHED ACCESS	SPECIAL ACCESS	B&C+IX OTHER
				TRANSPORT	LOCAL SWITCHING	INFORMATION			
UNCOLLECTIBLES	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
AFUDC	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
PLANT SPECIFIC	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
PLNT NON SPEC x/D&A	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
CUST. OPER-MARKETING	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
CUST. OPER-SERVICES	_____ \$		_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
CORP. OPERATIONS	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
ACCESS	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
DEPRECIATION & AMORT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
FCC EXP ADJUSTMENT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
EQUAL ACCESS EXPENSE	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
TOT EXP LESS TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER INCOME & EXP.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
SIT EC AMT - IS AMT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
GRT EC AMT - IS AMT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
OTH. ST AND LOC TAXES	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
TOTAL OTHER TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.  
PART 69 LEVEL OF DETAIL

COMPANY NAME: \_\_\_\_\_  
STUDY AREA CODE: \_\_\_\_\_ (Enter as a Label)  
TAX STATUS: \_\_\_\_\_ (Y) Taxable or (N) Exempt  
BASE YEAR: 2013  
FORECAST PERIOD: \_\_\_\_\_

ITEM	FORECASTED	TOTAL INTERSTATE	COMMON LINE	SWITCHED ACCESS			SWITCHED ACCESS	SPECIAL ACCESS	B&C+IX OTHER
	TOTAL COMPANY			TRANSPORT	LOCAL SWITCHING	INFORMATION			
FIXED CHARGES	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
PATRONAGE DIVIDENDS	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
OTHER ADJ.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
ITC AMORTIZATION	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
EXCESS DEFERRED TAXES	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
SUPPORT PLANT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
OPER. SYSTEM EQUIP	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
COE-SW CAT-2 Tandem	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
COE-SW CAT-3 Local SW	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
COE-TRANS Cat 4.1	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
COE-TRANS Cat 4.2	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
COE-TRANS Cat 4.3	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
C & W FACIL Cat-1	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
C & W FACIL Cat-2	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
C & W FACIL Cat-3	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
C & W FACIL Cat-4	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
IOT EQUIPMENT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
AMORTIZABLE ASSETS	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
EQUAL ACCESS INVEST	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
TOTAL PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PROP HELD-FUTURE USE	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
PLANT UNDER CONST.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
PLANT ACQ. ADJ	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
INVEST IN NON-AFF-COS	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
INVENTORIES	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
CASH WORKING CAPITAL	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
FCC INVESTMENT ADJ.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
TOT OTH INVESTMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTH JURIS ASSETS-NET	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
ACCUMULATED DEPR.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
ACCUMULATED AMORT.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
DEFERRED FIT	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
CUSTOMER DEPOSITS	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
OTHER ACCRUED LIAB.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
ALL OTHER RESERVES	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
FCC RESERVE ADJ.	_____ \$	\$0	_____ \$	_____ \$	_____ \$	_____ \$	\$0	_____ \$	_____ \$
TOTAL RESERVES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**

**REVENUE REQUIREMENT COMPARISON**

(Data in \$000)

NECA's COMMON LINE POOL

	<u>PYCOS</u> <u>1/13-12/13</u>	<u>TEST PERIOD</u> <u>7/1/14-6/30/15</u>	<u>ANNUAL</u> <u>PCT CHG</u>
<u>COST COMPANIES:</u>			
EXPENSES AND TAXES *	\$832,839	\$841,274	0.67%
AVERAGE NET INVESTMENT	\$1,811,206	\$1,806,234	-0.18%
NET RETURN @ 11.25%	\$203,761	\$203,201	-0.18%
REVENUE REQUIREMENT****	\$1,036,599	\$1,044,475	0.51%
<u>AVERAGE SCHEDULE COMPANIES:</u>			
AVG SCHEDULE SETTLEMENTS****	\$166,864	\$165,424	-0.58%
NECA EXPENSES	\$27,912	\$27,221	-1.66%
UNIVERSAL SERVICE CONTRIBUTIONS	\$106,860	\$110,173	2.06%
<u>TOTAL NECA POOL:</u>			
EXPENSES AND TAXES ** #	\$1,134,474	\$1,144,091	0.56%
AVERAGE NET INVESTMENT	\$1,811,206	\$1,806,234	-0.18%
NET RETURN @ 11.25%	\$203,761	\$203,201	-0.18%
REVENUE REQUIREMENT#	\$1,338,235	\$1,347,292	0.45%

\* INCLUDES UNCOLLECTIBLES AND LINE PORT/TIC SHIFT AMOUNTS

\*\* INCLUDES UNCOLLECTIBLES, AVG. SCHED. SETTLEMENTS AND NECA EXPENSES

\*\*\* REFLECTS *USF/ICC TRANSFORMATION ORDER* PROVISION ON CORPORATE OPERATIONS EXPENSE LIMITATIONS

\*\*\*\* DOES NOT INCLUDE UNIVERSAL SERVICE CONTRIBUTIONS

# INCLUDES UNIVERSAL SERVICE CONTRIBUTIONS

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.

REVENUE REQUIREMENT COMPARISON

(Data in \$000)

NECA's TRAFFIC SENSITIVE POOL

----- SWITCHED ACCESS -----

	<u>PYCOS</u> <u>1/13-12/13</u>	<u>TEST PERIOD</u> <u>7/1/14-6/30/15</u>	<u>ANNUAL</u> <u>PCT CHG</u>
<u>COST COMPANIES:</u>			
REVENUE REQUIREMENT***	\$327,950	\$311,553	-5.00%
<u>AVERAGE SCHEDULE COMPANIES:</u>			
AVG SCHEDULE SETTLEMENTS***	\$62,738	\$59,601	-5.00%
NECA EXPENSES	\$13,354	\$12,771	-2.93%
<u>TOTAL NECA POOL:</u>			
REVENUE REQUIREMENT	\$404,042	\$383,925	-4.98%

----- SPECIAL ACCESS -----

	<u>PYCOS</u> <u>1/13-12/13</u>	<u>TEST PERIOD</u> <u>7/1/14-6/30/15</u>	<u>ANNUAL</u> <u>PCT CHG</u>
<u>COST COMPANIES:</u>			
EXPENSES AND TAXES *	\$517,220	\$554,250	4.72%
AVERAGE NET INVESTMENT	\$1,043,662	\$1,068,902	1.61%
NET RETURN @ 11.25%	\$117,412	\$120,251	1.61%
REVENUE REQUIREMENT	\$634,632	\$674,502	4.15%
<u>AVERAGE SCHEDULE COMPANIES:</u>			
AVG SCHEDULE SETTLEMENTS	\$87,026	\$82,158	-3.77%
NECA EXPENSES	\$16,521	\$17,832	5.22%
<u>TOTAL NECA POOL:</u>			
EXPENSES AND TAXES **	\$620,767	\$654,240	3.56%
AVERAGE NET INVESTMENT	\$1,043,662	\$1,068,902	1.61%
NET RETURN @ 11.25%	\$117,412	\$120,251	1.61%
REVENUE REQUIREMENT	\$738,179	\$774,492	3.25%

\* INCLUDES UNCOLLECTIBLES AND TIC SHIFT AMOUNTS

\*\* INCLUDES UNCOLLECTIBLES, AVG. SCHED. SETTLEMENTS AND NECA EXPENSES

\*\*\* REFLECTS IMPACTS OF *USF/ICC TRANSFORMATION ORDER* AS DESCRIBED IN VOLUME 2  
SEE NOTE ON VOLUME 1 EXHIBIT 2 FOR DETAILS ON CALCULATION OF SW RRQ

**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**  
**COST COMPANY REVENUE REQUIREMENTS TREND FORECASTS**  
(\$ MILLIONS)

Volume 2  
Exhibit 5

Element	Consistent Sample							Non-Consistent Sample			Total			2014/2015	
	Actual		Projection					Projection						Test Pd	TP/PYCOS
<u>Special Access</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>		
<b>Company Supplied</b>	\$357.289	\$402.911	\$451.098	\$500.678	\$519.497	\$522.584	\$523.237	\$98.579	\$100.460	\$101.985	\$618.076	\$623.044	\$625.222	\$624.133	0.65%
<b>Linear Trend</b>	\$357.289	\$402.911	\$451.098	\$500.678	\$547.583	\$595.418	\$643.253	\$98.579	\$107.190	\$115.802	\$646.161	\$702.608	\$759.056	\$730.832	8.56%
Adjustment											-\$11.529	-\$39.545	-\$73.116	-\$56.330	
Revised Forecasts											\$634.632	\$663.064	\$685.939	\$674.502	4.15%
Difference (Company Supplied - Revised Forecast):											\$16.556	\$40.020	\$60.717	\$50.368	

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.

HISTORICAL COST TREND AND PROJECTION ANALYSIS  
2014/2015 COST COMPANY TARIFF PARTICIPANTS  
(\$ MILLIONS)

COMMON LINE

<u>Year</u>	<u>Base*</u> (A)	<u>%</u> (B)	<u>Conversions</u> ** (C)	<u>TOTAL</u> (D) = (A - C)	<u>%</u> (E)
2009	\$965.0	-----	\$9.4	\$955.5	-----
2010	\$992.4	2.8%	\$27.2	\$965.2	1.0%
2011	\$1,016.3	2.4%	\$40.6	\$975.7	1.1%
2012***	\$995.8	-2.0%	\$49.2	\$946.6	-3.0%
2013	\$1,036.6	4.1%	\$83.3	\$953.3	0.7%
2014	\$1,042.3	0.5%	\$84.3	\$958.0	0.5%
2015	\$1,046.7	0.4%	\$85.0	\$961.7	0.4%
2014/2015	\$1,044.5	0.5%	\$84.6	\$959.8	0.5%

Historical 4 Year Base Average (2009 to 2012) = 1.8%

Historical 4 Year Average (2009 to 2012) Adjusted for  
Conversions = -0.1%

Test Period RRQ growth over PYCOS, Adjusted for  
Conversions = 0.5%

Notes:

\* Excludes Universal Service Contributions

\*\* Conversions - Companies converting from average schedule to cost from 2009 through 2014 are removed.

\*\*\* Effective 2012, the impact of corporate operations expense limitation on CL RRQ is reflected.

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.

HISTORICAL COST TREND AND PROJECTION ANALYSIS  
2014/2015 COST COMPANY TARIFF PARTICIPANTS  
(\$ MILLIONS)

T/S SPECIAL ACCESS

<u>Year</u>	<u>Base</u> (A)	<u>%</u> (B)	<u>Conversions</u> * (C)	<u>TOTAL</u> (D) = (A - C)	<u>%</u> (E)
2009	\$414.1	-----	\$3.2	\$410.9	-----
2010	\$473.4	14.3%	\$15.5	\$457.9	11.5%
2011	\$520.4	9.9%	\$22.3	\$498.1	8.8%
2012	\$581.5	11.7%	\$28.0	\$553.5	11.1%
2013	\$634.6	9.1%	\$45.6	\$589.1	6.4%
2014	\$663.1	4.5%	\$46.5	\$616.6	4.7%
2015	\$685.9	3.5%	\$46.3	\$639.7	3.7%
2014/2015	\$674.5	4.1%	\$46.4	\$628.1	4.4%

Historical 4 Year Base Average (2009 to 2012) = 11.3%

Historical 4 Year Average (2009 to 2012) Adjusted for  
Conversions = 9.4%

Test Period RRQ growth over PYCOS, Adjusted for  
Conversions = 4.4%

Notes:

\* Conversions - Companies converting from average schedule to cost from 2009 through 2014 are removed.

NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.  
2014 ANNUAL ACCESS FILING  
AVERAGE SCHEDULE SETTLEMENT ATTRIBUTION ANALYSIS  
(\$000,000)

VOLUME 2  
EXHIBIT 7

	COMPARISON SETTLEMENT NOTE 1	FILING UPDATE NOTE 2	COST CONVERSIONS NOTE 3	ADJUSTED SETTLEMENT A+B-C	SEASONALLY ADJUSTED NOTE 4	ANNUALIZED SETTLEMENTS 12 x E	ANNUAL GROWTH RATIO NOTE 5	18 MONTH GROWTH RATIO (G-1) *1.5+1	TS POOL EXITS & ENTRIES NOTE 6	TEST PERIOD REV REQ w/o M + A FxH+I	NEW STUDY AREA & ACQUISITIONS	TEST PERIOD REV. REQ.
SETTLEMENT ELEMENT	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
COMMON LINE	15.563	0.302	1.183	14.682	14.665	175.983	0.9600	0.9400	0.000	165.424	0.000	165.424
USF CONTRIBUTION	1.516	0.333	0.101	1.748	1.756	21.069	0.9600	0.9400	0.000	19.804	0.000	19.804
TOTAL CL	17.079	0.635	1.284	16.430	16.421	197.052			0.000	185.228	0.000	185.228
TS SWITCHED	5.425	0.000	0.374	5.050	5.050	60.606			-1.005	59.601	0.000	59.601
SPECIAL ACCESS NON DSL	3.702	0.096	0.410	3.388	3.403	40.837	0.976	0.964	-0.606	38.749	0.000	38.749
SPECIAL ACCESS DSL	3.715	-0.291	0.232	3.191	3.195	38.339	1.014	1.021	-0.216	38.928	4.481	43.409
TOTAL SPECIAL ACCESS	7.417	-0.195	0.642	6.579	6.598	79.176			-0.822	77.677	4.481	82.158
TOTAL TS	12.842	-0.195	1.016	11.629	11.648	139.782			-1.827	137.278	4.481	141.759
TOTAL	29.921	0.440	2.300	28.059	28.069	336.834			-1.827	322.506	4.481	326.987

- (1) FROM NECA'S 2014 MODIFICATION OF AVERAGE SCHEDULES FILING, EXHIBIT 7.6  
IT REFLECTS SEPTEMBER 2013 VIEW OF JULY 2013 DEMAND DATA WITH SETTLEMENTS REFLECTING THE MAG SHIFTS
- (2) EFFECTS OF TRUE-UPS SINCE SEPTEMBER 2013 VIEW OF DATA REFLECTED IN (1)
- (3) BASED ON DATA OF COMPANIES THAT CONVERTED TO INDIVIDUAL COST SETTLEMENTS
- (4) COMPARES JULY 2013 DEMAND TO THE AVERAGE MONTH OF 2013
- (5) DERIVED FROM NECA'S 2013 STUDY OF AVERAGE SCHEDULES AND FROM STUDIES SUPPORTING THIS FILING
- (6) REFLECTS DATA OF STUDY AREAS THAT LEFT OR JOINED THE TS POOL AS OF JULY 2014



**NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.**  
CATEGORY I. ADMINISTRATIVE COSTS  
2014/2015 TEST PERIOD  
(IN MILLIONS)

<u>CATEGORY</u>	<u>PROJECTED REVENUES</u>	<u>PCT. OF TOTAL</u>	<u>AMOUNT</u>
Universal Service Fund and Lifeline Assistance - I.A.	\$0.0	0.0%	\$0.0
End User Common Line, Carrier Common Line, Special Access Surcharge, Long Term Support and Interstate Common Line Support - I.B.	\$1,209.9	48.0%	\$27.2
Other Association Access Charges - I.C. **	\$1,313.2	52.0%	\$30.6
	=====	=====	=====
	\$2,523.1	100.0%	\$57.8

\*\* Category I.C. is split into Traffic Sensitive Switched Access and Traffic Sensitive Special Access based on projected access element revenues and account for the addition of ARC revenues and CAF ICC support to total interstate SW revenues per the 2012 NECA Petition for Clarification.

JUNE 16, 2014 NECA ACCESS CHARGE FILING  
TEST PERIOD: JULY 1, 2014 - JUNE 30, 2015  
UNIVERSAL SERVICE SUPPORT MECHANISM (USSM) CONTRIBUTION  
QUARTERLY INTERSTATE RETAIL REVENUE OF USSM CONTRIBUTORS  
( \$ Million )

VOLUME 2  
EXHIBIT 9

<u>LINE NO</u>	<u>DATE</u>	<u>PROJECTED USSM END USER RETAIL REVENUE</u> <sup>1</sup> (A)	<u>PROJECTED USSM ARC RETAIL REVENUE</u> <sup>2</sup> (B)	<u>PROJECTED USSM SPECIAL ACCESS RETAIL REVENUE</u> (C)	<u>SOURCE / SUMMARY</u> for Column (C)	<u>PROJECTED INTERSTATE RETAIL REVENUE (IRR)</u> (D = A + B + C)
1	1Q 2014			\$69.3	Footnote 3	
2	3Q 2014	\$80.3	\$14.9	\$80.4	LINE 1 COL C * (1 + 0.145) * 1.007 * 1.007 (Footnote 4)	\$175.7
3	4Q 2014	\$79.4	\$14.7	\$81.0	LINE 2 COL C * 1.007	\$175.1
4	1Q 2015	\$78.9	\$14.6	\$81.6	LINE 3 COL C * 1.007	\$175.1
5	2Q 2015	\$79.0	\$14.7	\$82.1	LINE 4 COL C * 1.007	\$175.8
6	TP 2014/2015	\$317.6	\$59.0	\$325.1	LINE 2 + LINE 3 + LINE 4 + LINE 5	\$701.7
7	3Q 2014 CONTRIBUTION FACTOR				FCC PUBLIC NOTICE DA 14-812	15.7%
8	TOTAL TEST PERIOD USSM CONTRIBUTION				LINE 6 * LINE 7	\$110.2

NOTE

- 1 End user retail revenue is the sum of SLC revenue (excluding life lines revenue), ISDN port revenue, DS1 channel service port revenue and Special Access Surcharges. NECA priced these revenues at proposed rates for 3Q 2014 through 2Q 2015.
- 2 ARC retail revenue is the sum of ARC revenue for NECA Traffic Sensitive Pool Members. NECA priced these revenues at proposed rates for 3Q 2014 through 2Q 2015.
- 3 Special access retail revenue for 1Q 2014 was estimated using an average revenue at the current rates based on three quarters of settlement data (3Q 2013 through 1Q 2014). DSL revenues from companies who will leave NECA's DSL tariff for the test period TP 2014-2015 were excluded from the calculation. Quarterly special access retail revenue (3Q 2013 - 1Q 2014) was derived from NECA Settlement data by the formula below:  
  
( FUSC Revenue - Retail End User Revenue \* Contribution Factor ) / Contribution Factor.
- 4 The overall average rate change (14.5%) for special access retail services for TP1415 was applied to Line 1 Column C to project the test period special access retail revenue at the proposed rates for 3Q 2014. Quarterly special access retail revenue growth rate is 0.7%.

# VOLUME 2

## APPENDIX A

### COMPANIES PROVIDING BILLING AND COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

# VOLUME 2

## APPENDIX A

### COMPANIES PROVIDING BILLING AND COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

COMPANIES PROVIDING BILLING AND  
COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

<b><u>STUDY AREA NAME</u></b>	<b><u>STUDY AREA CODE</u></b>
ACE TEL ASSN-IA	351346
ACE TEL ASSN-MN	361346
ADAMS TEL COOP	340976
ALPINE COMM.	351106
ALTEVA WARWICK	150135
ALTEVA WARWICK	160135
AMELIA TEL CORP	190217
AMERICAN SAMOA	673900
ARIZONA TELEPHONE CO	452171
ARVIG TEL CO	361350
ASOTIN TEL - OR	532404
ASOTIN TEL - WA	522404
ATLANTIC MEMBERSHIP	230468
BADGER TELECOM, INC.	330844
BALLARD RURAL COOP	260396
BARNARDSVILLE TEL CO	230469
BEAR LAKE COMM	503032
BLACK EARTH TEL CO	330849
BLOOMINGDALE TEL CO	310679
BLOUNTSVILLE TEL LLC	250282
BLUE RIDGE TEL CO	220346
BONDUEL TEL CO	330851
BRANTLEY TEL CO	220347
BRIDGEWATER TEL CO	361362
BUGGS ISLAND COOP	190219
BURLINGTON B&W	330856
BUTLER TEL CO	250284
CALAVERAS TEL CO	542301
CALHOUN CITY TEL CO	280448
CAL-ORE TELEPHONE CO	542311
CAMDEN TEL & TEL CO	220351
CAMDEN TEL CO - IN	320744
CAMPTI-PLEASANT HILL	270426
CAP ROCK TEL COOP	442046
CARNEGIE TEL CO INC	431976
CASCADE UTIL INC	532371
CENTRAL ARKANSAS TEL	401697
CENTRAL OKLAHOMA TEL	431977
CENTRAL STATE TEL CO	330859
CENTRAL UTAH TEL INC	502277
CHATHAM TEL CO - MI	310685
CHEROKEE TEL CO	431979

COMPANIES PROVIDING BILLING AND  
COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

CHIBARDUN TEL COOP	330861
CHICKASAW TEL CO	431980
CHURCHILL-CC COMM.	552349
CIMARRON TEL CO	431982
CITIZENS MUTUAL TEL	351129
CITIZENS TEL CO - GA	220355
CITIZENS TEL CO - MO	421865
CITIZENS TEL COOP-WI	330863
CLARENCE TEL CO	351130
CLEVELAND COUNTY TEL	401698
COMM CORP OF INDIANA	320776
COMM CORP OF MI	310672
COMSOUTH TELECOMM	220369
CONCORD TEL EXCHANGE	290559
CONNEAUT TEL CO	300606
CONTINENTAL OF OHIO	300607
CROSS TEL CO	431985
CROWN POINT TEL CORP	150085
DECATUR TEL CO INC	401699
DEKALB TEL COOP	290562
DELL TEL CO-OP - NM	492066
DELL TEL. CO-OP - TX	442066
DELTA COUNTY TEL CO	462184
DEPOSIT TEL CO	150089
DUO COUNTY TEL COOP	260401
EDWARDS TEL CO	150092
ELLIJAY TEL CO	220360
EMPIRE TEL CORP	150093
ETEX TEL COOP INC	442070
F&B COMMUNICATIONS	351160
FARMERS MUTUAL COOP	351169
FARMERS TEL COOP	240520
FARMERS TELECOM COOP	250290
FOOTHILLS RURAL COOP	260406
FORESTHILL-SEBASTIAN	542318
GARDEN VALLEY TEL CO	361395
GERMANTOWN TEL CO	150097
GOLDEN BELT TEL ASSN	411777
GOLDEN WEST TELECOM	391659
GOLDEN WEST-KADOKA	391667
GOLDEN WEST-UNION	391684
GOLDEN WEST-VIVIAN	391686
GRANBY TEL LLC	110036
GRAND RIVER MUT-IA	351888
GRAND RIVER MUT-MO	421888

COMPANIES PROVIDING BILLING AND  
COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

GRANTLAND TELECOM	330930
GREAT PLAINS COMMUN	371577
GREEN HILLS TEL CORP	421890
GUADALUPE VALLEY TEL	442083
HAMPDEN TEL CO	100010
HANCOCK TEL CO	150099
HAPPY VALLEY TEL CO	542321
HARTLAND & ST ALBANS	100011
HELIX TEL CO.	532376
HEMINGFORD COOP TEL	371558
HILL COUNTRY CO-OP	442086
HINTON TEL CO	431995
HOME CO OF PITTSBORO	320777
HOME TELECOM	240527
HOME TELEPHONE CO	532377
HOPPER TELECOMM. LLC	250300
HORNITOS TEL CO	542322
HORRY TEL COOP	240528
HUMPHREY'S COUNTY	290566
INDUSTRY TEL CO	442093
INLAND TEL CO -WA	522423
INLAND TEL-ID	472423
INTERSTATE TELECOMM.	391654
ISLAND TEL CO	100007
ISLAND TEL CO	310677
KALAMA TEL CO	522426
KAPLAN TEL CO	270432
KASSON & MANTORVILLE	361412
KEARSARGE TEL CO	120045
LACKAWAXEN TELECOM	170177
LESLIE COUNTY TEL CO	260411
LEWIS RIVER TEL CO	522427
LEWISPORT TEL CO	260412
LITTLE MIAMI COMM.	300613
LUDLOW TEL CO	140058
LUMOS TEL. BOTETOURT	190249
MADISON COUNTY TEL	401709
MAHANNOY & MAHANTANGO	170183
MARK TWAIN RURAL TEL	421914
MCCLELLANVILLE TEL	240533
MCDANIEL TEL CO	522430
MCTA, INC.	123321
MEDIAPOLIS TEL CO	351251
MERCHANTS & FARMERS	320788
MERRIMACK COUNTY TEL	120047

COMPANIES PROVIDING BILLING AND  
COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

MID STATE TEL CO	361433
MID-AMERICA TEL INC	432010
MIDDLEBURGH TEL CO	150105
MID-MAINE TELECOM	103315
MID-PLAINS TEL CO	330881
MID-RIVERS TEL COOP	482246
MIDSTATE COMM., INC.	391670
MIDWAY TEL CO	330909
MILLINGTON RITTER	290571
MILLRY TEL CO	250304
MON-CRE TEL COOP	250305
MONROE TELEPHONE CO.	532385
MOSINEE TEL CO LLC	330915
MOUNT HOREB TEL CO	330916
MOUNTAIN RURAL COOP	260414
MT VERNON TEL CO	330917
MUTUAL TEL CO	351252
MUTUAL TEL CO	411809
NE MISSOURI RURAL	421931
NEBRASKA CENTRAL TEL	371574
NELSON-BALL GROUND	220375
NEW CASTLE TEL. CO.	193029
NEW LONDON TEL CO	421928
NEWPORT TEL CO	150107
NICHOLVILLE TEL CO	150108
NORTH ARKANSAS TEL	401713
NORTH CENTRAL COOP	290573
NORTHFIELD TEL CO	140061
OKLAHOMA COMM SYSTEM	431984
OKLAHOMA WESTERN TEL	432014
ONEIDA COUNTY RURAL	150111
ONTARIO TEL CO, INC.	150112
ORCHARD FARM TEL CO	421934
OTELCO MID-MISSOURI	421917
PANHANDLE TEL COOP	432016
PATTERSONVILLE TEL	150116
PBT TELECOM, INC.	240539
PEMBROKE TEL CO	220376
PEOPLES RURAL COOP	260415
PEOPLES TEL CO	250314
PEOPLES TEL COOP -TX	442130
PERKINSVILLE TEL CO	140062
PIEDMONT RURAL COOP	240538
PINE BELT TEL CO	250315
PINE TELEPHONE CO	432017



COMPANIES PROVIDING BILLING AND  
COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

PINELAND TEL COOP	220377
PIONEER TEL ASSN INC	411817
PIONEER TEL COOP INC	432018
PLANT TEL. CO.	220379
POKA-LAMBRO TEL COOP	442131
PORT BYRON TEL CO	150118
POTLATCH TEL CO INC	472230
POTTAWATOMIE TEL CO	432020
QUINCY TEL CO-FL DIV	210338
QUINCY TEL CO-GA DIV	220338
RAGLAND TEL CO	250316
RESERVE TEL CO	270438
RINGGOLD TEL CO	220382
RIVERSIDE TELECOM	330943
ROOME TELECOMM INC	532375
ROOSEVELT CNTY RURAL	492272
SALEM TEL CO	260417
SALINA-SPAVINAW TEL	432022
SALUDA MOUNTAIN TEL	230498
SCANDINAVIA TEL CO	330945
SCOTT COUNTY COOP	190248
SE TEL OF WISCONSIN	330952
SHIAWASSEE TEL CO	310726
SMART CITY TEL LLC	210330
SOMERSET TEL CO	100024
SOUTH CENTRAL RURAL	260418
SOUTH PLAINS TEL	442143
SOUTH SLOPE COOP TEL	351298
SOUTHEAST MS TEL CO	283301
SOUTHERN KANSAS TEL	411833
SOUTHWESTERN TEL CO	452174
ST STEPHEN TEL CO	240544
STAR MEMBERSHIP CORP	230502
STATE LONG DISTANCE	330955
STEELVILLE TEL EXCH	421949
STOCKBRIDGE & SHERWD	330954
STOUTLAND TEL CO	421951
STRASBURG TEL CO	462207
SUGAR VALLEY TEL CO	170206
SUNMAN TELECOMM CORP	320825
SW ARKANSAS TEL COOP	401724
TELLICO TEL CO	290578
TENINO TELEPHONE CO	522446
TENNESSEE TEL CO	290575
TENNEY TEL CO	330958

COMPANIES PROVIDING BILLING AND  
COLLECTION SERVICES TO IXCS THROUGH UNREGULATED AFFILIATES

THE NOVA TEL CO	300644
TIPTON TEL CO	320829
TOTELCOM COMM.	442060
TOWNSHIP TEL CO	150129
TRI-COUNTY TEL CO	320830
TRUMANSBURG TEL CO.	150131
Tularosa Basin Tel.	492265
TWIN LAKES TEL COOP	290579
UBTA-UBET/STRATA	502287
UNION TEL CO	120049
UNION TELEPHONE CO	512297
UNITED TEL ASSN	411841
UTC-TN-UNITED COMM	290581
UTELCO, INC	330963
VALLEY TEL COOP-AZ	452176
VALLEY TELECOMM.	391685
VERNON TEL CO	150133
VIRGINIA TEL CO	190253
VOLCANO TEL CO	542343
WARREN TEL CO	100031
WAUNAKEE TEL CO	330968
WAVERLY HALL, LLC	220392
WEBSTER-CALHOUN COOP	351328
WEST KENTUCKY RURAL	260421
WEST LIBERTY TEL CO	351332
WEST PENOBSCOT TEL	100034
WEST SIDE TEL-WV	200277
WEST TEXAS RURAL TEL	442166
WILLISTON TEL CO	240551
WILTON TEL CO - NH	120050
WINSTED TEL CO	361507
WINTERHAVEN TEL. CO.	542323
WOLVERINE TEL CO	310738
WOOD COUNTY TEL CO	330974
WOODSTOCK TEL CO	361510
WYANDOTTE TEL CO	432034
XIT RURAL TEL CO-OP	442170