

ALASKA COMMUNICATIONS SYSTEM, INC.
2015 PRICE CAP REVISIONS
Short Form Tariff Review Plan
Filed May 18, 2015
DESCRIPTION AND JUSTIFICATION

I. Introduction

A. Background

Alaska Communications Systems, Inc. hereby submits this filing in support of the upcoming 2015 Annual Access Charge Tariff Filing. This information is being filed pursuant to the Federal Communications Commission's ("Commission") decision *In the Matter of July 1, 2015 Annual Access Charge Tariff Filings*, WC Docket No. 15-75, DA 15-368, released March 27, 2015, and includes adjustments consistent with the requirements of Sections 61.41 through 61.49 of the Commission's Rules, 47 C.F.R. §§ 61.41 – 61.49 (2013) and associated decisions ("Price Cap 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 from 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 2015 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 2014 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 ("LECs") are allowed to recover the impact of regulatory fees as an exogenous cost. The calculations in this short form TRP filing related to the regulatory fees to be paid in the 2015 tariff year are based on the factor of 0.00343 as referenced in Attachment B of the *Assessment and Collection of Regulatory Fees for Fiscal Year 2014*, MD Docket No. 14-92, *Report and Order and Further Notice of Proposed Rulemaking*, FCC 14-129, released August 29, 2014. The 0.00343 factor is already reflected in ACS Companies' price cap indices and represents the most currently available

regulatory fee factor. Accordingly, no changes to price cap indices related to regulatory fees are proposed at this time in this short form TRP filing.

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 ("TRS"). For the 2015 tariff year, the calculations in this short form TRP filing related to this fee are based on the factor of 0.01219 as set forth in *Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities*, CG Docket No. 03-123, Order, DA 14-946, released June 30, 2014. The 0.01219 factor is already reflected in ACS Companies' price cap indices and represents the most currently available TRS fee factor. Accordingly, no changes to price cap indices related to TRS fees are proposed at this time in this short form TRP filing.

3) North American Numbering Plan Fee

The Commission requires all telecommunications carriers to contribute to the cost recovery for the North American Numbering Plan Administration ("NANPA"). To remain consistent with the price cap treatment of similar fees (e.g., the Regulatory Fee and the Telecommunications Relay Services Fee), the NANPA fee is treated as an exogenous change. For the 2015 tariff year, the calculations in this short form TRP filing related to this fee will be based on the factor of 0.0000365 as set forth in Public Notice, "Wireline Competition Bureau Announces the Proposed North American Numbering Plan Administration Fund Size Estimate and Contribution Factor For July 2014 through June 2015, CC Docket No. 92-237," DA 14-792, released June 13, 2014. The 0.0000365 factor is already reflected in ACS Companies' price cap indices and represents the most currently available NANPA fee factor.

Accordingly, no changes to price cap indices related to NANPA fees are proposed at this time in this short form TRP filing.

B. Excluded Services

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

Filing Date: May 18, 2015
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 499A End User Revenue		N/A	\$ 23,638,718	\$ 5,997,699	\$ 5,639,330	\$ 358,369
2	Current Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 20,572	N/A	N/A
3	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 20,572	N/A	N/A
4	Regulatory Fee Exogenous Cost	Col (C) Ln3 - Ln2 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
5	Percentage Attributable to ACS Anchorage	Company Records	N/A	N/A	N/A	100.0000%	100.0000%
6	Amount Attributable to ACS Anchorage	Ln4 * Ln5	N/A	N/A	N/A	\$ -	\$ -
7	Current TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 73,112	N/A	N/A
8	Proposed TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 73,112	N/A	N/A
9	TRS Exogenous Cost	Col (C) Ln8 - Ln7 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
10	Percentage Attributable to ACS Anchorage	Company Records	N/A	N/A	N/A	100.0000%	100.0000%
11	Amount Attributable to ACS Anchorage	Ln9 * Ln10	N/A	N/A	N/A	\$ -	\$ -
12	Current NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 863	N/A	N/A	N/A
13	Proposed NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 863	N/A	N/A	N/A
14	NANPA Rate Exogenous Cost	Col (B) Ln13 - Ln12 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	\$ -	N/A	\$ -	\$ -
15	Percentage Attributable to ACS Anchorage	Company Records	N/A	N/A	N/A	100.0000%	100.0000%
16	Amount Attributable to ACS Anchorage	Ln14 * Ln15	N/A	N/A	N/A	\$ -	\$ -
17	Previous Base Period 499A Price Cap End User Revenue	Company Records	N/A	\$ 25,898,723	\$ 6,135,969	N/A	N/A
18	Previous Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.33333	1.33333
19	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ (306)	\$ (21)
20	Previous TRS Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 3,442	\$ 240
21	Previous NANPA Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 203	\$ 14
22	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln19 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ 75	\$ 5
23	Previous TRS Adjustment - Partial Year Removal	Ln20 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ (841)	\$ (59)
24	Previous NANPA Adjustment - Partial Year Removal	Ln21 * (1/Ln18-1) * Ln1(B) / Ln17(B)				\$ (46)	\$ (3)
25	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln6 * Ln25 + Ln22	N/A	N/A	N/A	\$ 75	\$ 5
27	TRS Exogenous Cost Adjustment	Ln11 * Ln25 + Ln23	N/A	N/A	N/A	\$ (841)	\$ (59)
28	NANPA Exogenous Cost Adjustment	Ln16 * Ln25 + Ln24	N/A	N/A	N/A	\$ (46)	\$ (3)
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	N/A	N/A	N/A	\$ (813)	\$ (57)

Filing Date: May 18, 2015
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 499A End User Revenue		N/A	\$ 7,770,985	\$ 1,826,626	\$ 1,814,766	\$ 11,860
2	Current Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 6,265	N/A	N/A
3	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 6,265	N/A	N/A
4	Regulatory Fee Exogenous Cost	Col (C) Ln3 - Ln2 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
5	Percentage Attributable to ACS Fairbanks	Company Records	N/A	N/A	N/A	100.0000%	100.0000%
6	Amount Attributable to ACS Fairbanks	Ln4 * Ln5	N/A	N/A	N/A	\$ -	\$ -
7	Current TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 22,267	N/A	N/A
8	Proposed TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 22,267	N/A	N/A
9	TRS Exogenous Cost	Col (C) Ln8 - Ln7 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
10	Percentage Attributable to ACS Fairbanks	Company Records	N/A	N/A	N/A	100.0000%	100.0000%
11	Amount Attributable to ACS Fairbanks	Ln9 * Ln10	N/A	N/A	N/A	\$ -	\$ -
12	Current NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 284	N/A	N/A	N/A
13	Proposed NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 284	N/A	N/A	N/A
14	NANPA Rate Exogenous Cost	Col (B) Ln13 - Ln12 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	\$ -	N/A	\$ -	\$ -
15	Percentage Attributable to ACS Fairbanks	Company Records	N/A	N/A	N/A	100.0000%	100.0000%
16	Amount Attributable to ACS Fairbanks	Ln14 * Ln15	N/A	N/A	N/A	\$ -	\$ -
17	Previous Base Period 499A Price Cap End User Revenue	Company Records	N/A	\$ 8,207,421	\$ 1,895,974	N/A	N/A
18	Previous Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.33333	1.33333
19	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ (100)	\$ (1)
20	Previous TRS Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 1,130	\$ 8
21	Previous NANPA Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 68	\$ 0
22	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln19 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ 24	\$ 0
23	Previous TRS Adjustment - Partial Year Removal	Ln20 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ (272)	\$ (2)
24	Previous NANPA Adjustment - Partial Year Removal	Ln21 * (1/Ln18-1) * Ln1(B) / Ln17(B)				\$ (16)	\$ (0)
25	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln6 * Ln25 + Ln22	N/A	N/A	N/A	\$ 24	\$ 0
27	TRS Exogenous Cost Adjustment	Ln11 * Ln25 + Ln23	N/A	N/A	N/A	\$ (272)	\$ (2)
28	NANPA Exogenous Cost Adjustment	Ln16 * Ln25 + Ln24	N/A	N/A	N/A	\$ (16)	\$ (0)
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	N/A	N/A	N/A	\$ (264)	\$ (2)

Filing Date: May 18, 2015
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 499A End User Revenue		N/A	\$ 4,307,776	\$ 1,021,569	\$ 1,018,069	\$ 3,500
2	Current Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 3,504	N/A	N/A
3	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 3,504	N/A	N/A
4	Regulatory Fee Exogenous Cost	Col (C) Ln3 - Ln2 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
5	Percentage Attributable to ACS Greatland	Company Records	N/A	N/A	N/A	7.3144%	13.0446%
6	Amount Attributable to ACS Greatland	Ln4 * Ln5	N/A	N/A	N/A	\$ -	\$ -
7	Current TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 12,453	N/A	N/A
8	Proposed TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 12,453	N/A	N/A
9	TRS Exogenous Cost	Col (C) Ln8 - Ln7 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
10	Percentage Attributable to ACS Greatland	Company Records	N/A	N/A	N/A	7.3144%	13.0446%
11	Amount Attributable to ACS Greatland	Ln9 * Ln10	N/A	N/A	N/A	\$ -	\$ -
12	Current NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 157	N/A	N/A	N/A
13	Proposed NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 157	N/A	N/A	N/A
14	NANPA Rate Exogenous Cost	Col (B) Ln13 - Ln12 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	\$ -	N/A	\$ -	\$ -
15	Percentage Attributable to ACS Greatland	Company Records	N/A	N/A	N/A	7.3144%	13.0446%
16	Amount Attributable to ACS Greatland	Ln14 * Ln15	N/A	N/A	N/A	\$ -	\$ -
17	Previous Base Period 499A Price Cap End User Revenue	Company Records	N/A	\$ 4,287,365	\$ 1,037,602	N/A	N/A
18	Previous Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.33333	1.33333
19	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ (5)	\$ (0)
20	Previous TRS Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 53	\$ 1
21	Previous NANPA Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 3	\$ 0
22	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln19 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ 1	\$ 0
23	Previous TRS Adjustment - Partial Year Removal	Ln20 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ (13)	\$ (0)
24	Previous NANPA Adjustment - Partial Year Removal	Ln21 * (1/Ln18-1) * Ln1(B) / Ln17(B)				\$ (1)	\$ (0)
25	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln6 * Ln25 + Ln22	N/A	N/A	N/A	\$ 1	\$ 0
27	TRS Exogenous Cost Adjustment	Ln11 * Ln25 + Ln23	N/A	N/A	N/A	\$ (13)	\$ (0)
28	NANPA Exogenous Cost Adjustment	Ln16 * Ln25 + Ln24	N/A	N/A	N/A	\$ (1)	\$ (0)
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	N/A	N/A	N/A	\$ (13)	\$ (0)

Filing Date: May 18, 2015
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 499A End User Revenue		N/A	\$ 18,035,302	\$ 3,991,819	\$ 3,955,466	\$ 36,353
2	Current Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 13,692	N/A	N/A
3	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 13,692	N/A	N/A
4	Regulatory Fee Exogenous Cost	Col (C) Ln3 - Ln2 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
5	Percentage Attributable to ACS Glacier State	Company Records	N/A	N/A	N/A	77.3721%	69.4046%
6	Amount Attributable to ACS Glacier State	Ln4 * Ln5	N/A	N/A	N/A	\$ -	\$ -
7	Current TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 48,660	N/A	N/A
8	Proposed TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 48,660	N/A	N/A
9	TRS Exogenous Cost	Col (C) Ln8 - Ln7 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
10	Percentage Attributable to ACS Glacier State	Company Records	N/A	N/A	N/A	77.3721%	69.4046%
11	Amount Attributable to ACS Glacier State	Ln9 * Ln10	N/A	N/A	N/A	\$ -	\$ -
12	Current NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 658	N/A	N/A	N/A
13	Proposed NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 658	N/A	N/A	N/A
14	NANPA Rate Exogenous Cost	Col (B) Ln13 - Ln12 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	\$ -	N/A	\$ -	\$ -
15	Percentage Attributable to ACS Glacier State	Company Records	N/A	N/A	N/A	77.3721%	69.4046%
16	Amount Attributable to ACS Glacier State	Ln14 * Ln15	N/A	N/A	N/A	\$ -	\$ -
17	Previous Base Period 499A Price Cap End User Revenue	Company Records	N/A	\$ 18,818,666	\$ 4,161,095	N/A	N/A
18	Previous Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.33333	1.33333
19	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ (170)	\$ (2)
20	Previous TRS Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 1,912	\$ 19
21	Previous NANPA Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 121	\$ 1
22	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln19 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ 41	\$ 0
23	Previous TRS Adjustment - Partial Year Removal	Ln20 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ (459)	\$ (5)
24	Previous NANPA Adjustment - Partial Year Removal	Ln21 * (1/Ln18-1) * Ln1(B) / Ln17(B)				\$ (29)	\$ (0)
25	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln6 * Ln25 + Ln22	N/A	N/A	N/A	\$ 41	\$ 0
27	TRS Exogenous Cost Adjustment	Ln11 * Ln25 + Ln23	N/A	N/A	N/A	\$ (459)	\$ (5)
28	NANPA Exogenous Cost Adjustment	Ln16 * Ln25 + Ln24	N/A	N/A	N/A	\$ (29)	\$ (0)
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	N/A	N/A	N/A	\$ (447)	\$ (4)

Filing Date: May 18, 2015
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 499A End User Revenue		N/A	\$ 4,307,776	\$ 1,021,569	\$ 1,018,069	\$ 3,500
2	Current Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 3,504	N/A	N/A
3	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 3,504	N/A	N/A
4	Regulatory Fee Exogenous Cost	Col (C) Ln3 - Ln2 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
5	Percentage Attributable to ACS Juneau	Company Records	N/A	N/A	N/A	92.6856%	86.9554%
6	Amount Attributable to ACS Juneau	Ln4 * Ln5	N/A	N/A	N/A	\$ -	\$ -
7	Current TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 12,453	N/A	N/A
8	Proposed TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 12,453	N/A	N/A
9	TRS Exogenous Cost	Col (C) Ln8 - Ln7 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
10	Percentage Attributable to ACS Juneau	Company Records	N/A	N/A	N/A	92.6856%	86.9554%
11	Amount Attributable to ACS Juneau	Ln9 * Ln10	N/A	N/A	N/A	\$ -	\$ -
12	Current NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 157	N/A	N/A	N/A
13	Proposed NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 157	N/A	N/A	N/A
14	NANPA Rate Exogenous Cost	Col (B) Ln13 - Ln12 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	\$ -	N/A	\$ -	\$ -
15	Percentage Attributable to ACS Juneau	Company Records	N/A	N/A	N/A	92.6856%	86.9554%
16	Amount Attributable to ACS Juneau	Ln14 * Ln15	N/A	N/A	N/A	\$ -	\$ -
17	Previous Base Period 499A Price Cap End User Revenue	Company Records	N/A	\$ 4,287,365	\$ 1,037,602	N/A	N/A
18	Previous Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.33333	1.33333
19	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ (50)	\$ (0)
20	Previous TRS Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 564	\$ 5
21	Previous NANPA Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 33	\$ 0
22	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln19 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ 12	\$ 0
23	Previous TRS Adjustment - Partial Year Removal	Ln20 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ (139)	\$ (1)
24	Previous NANPA Adjustment - Partial Year Removal	Ln21 * (1/Ln18-1) * Ln1(B) / Ln17(B)				\$ (8)	\$ (0)
25	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln6 * Ln25 + Ln22	N/A	N/A	N/A	\$ 12	\$ 0
27	TRS Exogenous Cost Adjustment	Ln11 * Ln25 + Ln23	N/A	N/A	N/A	\$ (139)	\$ (1)
28	NANPA Exogenous Cost Adjustment	Ln16 * Ln25 + Ln24	N/A	N/A	N/A	\$ (8)	\$ (0)
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	N/A	N/A	N/A	\$ (135)	\$ (1)

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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 499A End User Revenue		N/A	\$ 18,035,302	\$ 3,991,819	\$ 3,955,466	\$ 36,353
2	Current Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 13,692	N/A	N/A
3	Proposed Regulatory Fee Rate	Col (C) Col (A) * Ln1	0.003430	N/A	\$ 13,692	N/A	N/A
4	Regulatory Fee Exogenous Cost	Col (C) Ln3 - Ln2 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
5	Percentage Attributable to ACS Sitka	Company Records	N/A	N/A	N/A	22.6279%	30.5954%
6	Amount Attributable to ACS Sitka	Ln4 * Ln5	N/A	N/A	N/A	\$ -	\$ -
7	Current TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 48,660	N/A	N/A
8	Proposed TRS Rate	Col (C) Col (A) * Ln1	0.012190	N/A	\$ 48,660	N/A	N/A
9	TRS Exogenous Cost	Col (C) Ln8 - Ln7 Col (D) Col (C) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (C) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	N/A	\$ -	\$ -	\$ -
10	Percentage Attributable to ACS Sitka	Company Records	N/A	N/A	N/A	22.6279%	30.5954%
11	Amount Attributable to ACS Sitka	Ln9 * Ln10	N/A	N/A	N/A	\$ -	\$ -
12	Current NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 658	N/A	N/A	N/A
13	Proposed NANPA Rate	Col (B) Col (A) * Ln1	0.00003650	\$ 658	N/A	N/A	N/A
14	NANPA Rate Exogenous Cost	Col (B) Ln13 - Ln12 Col (D) Col (B) * Ln1(D) / (Ln1(D) + Ln1(E)) Col (E) Col (B) * Ln1(E) / (Ln1(D) + Ln1(E))	N/A	\$ -	N/A	\$ -	\$ -
15	Percentage Attributable to ACS Sitka	Company Records	N/A	N/A	N/A	22.6279%	30.5954%
16	Amount Attributable to ACS Sitka	Ln14 * Ln15	N/A	N/A	N/A	\$ -	\$ -
17	Previous Base Period 499A Price Cap End User Revenue	Company Records	N/A	\$ 18,818,666	\$ 4,161,095	N/A	N/A
18	Previous Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.33333	1.33333
19	Previous Regulatory Fee Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ (49)	\$ (1)
20	Previous TRS Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 557	\$ 8
21	Previous NANPA Exogenous Cost Adjustment	Company Records	N/A	N/A	N/A	\$ 35	\$ 1
22	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln19 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ 12	\$ 0
23	Previous TRS Adjustment - Partial Year Removal	Ln20 * (1/Ln18-1) * Ln1(C) / Ln17(C)				\$ (134)	\$ (2)
24	Previous NANPA Adjustment - Partial Year Removal	Ln21 * (1/Ln18-1) * Ln1(B) / Ln17(B)				\$ (8)	\$ (0)
25	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.00000	1.00000
26	Regulatory Fee Exogenous Cost Adjustment	Ln6 * Ln25 + Ln22	N/A	N/A	N/A	\$ 12	\$ 0
27	TRS Exogenous Cost Adjustment	Ln11 * Ln25 + Ln23	N/A	N/A	N/A	\$ (134)	\$ (2)
28	NANPA Exogenous Cost Adjustment	Ln16 * Ln25 + Ln24	N/A	N/A	N/A	\$ (8)	\$ (0)
29	Total Exogenous Cost Adjustment	Ln26 + Ln27 + Ln28	N/A	N/A	N/A	\$ (130)	\$ (2)

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OUTPC

Excluded Services

Rate Element Detail

Tariff Section

Filing Date: May 18, 2015
Filing Entity: AKFB - ACS Fairbanks
Transmittal Number: Letter

OUTPC

Excluded Services

Rate Element Detail

Tariff Section

Filing Date: May 18, 2015
Filing Entity: AKGL - ACS Greatland
Transmittal Number: Letter

OUTPC

Excluded Services

Rate Element Detail

Tariff Section

Filing Date: May 18, 2015
Filing Entity: AKGS - ACS Glacier State
Transmittal Number: Letter

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Excluded Services

Rate Element Detail

Tariff Section

Filing Date: May 18, 2015
Filing Entity: AKJU - ACS Juneau
Transmittal Number: Letter

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Excluded Services

Rate Element Detail

Tariff Section

Filing Date: May 18, 2015
Filing Entity: AKSK - ACS Sitka
Transmittal Number: Letter

OUTPC

Excluded Services

Rate Element Detail

Tariff Section
