

**ALASKA COMMUNICATIONS SYSTEMS, INC.**  
**2019 PRICE CAP REVISIONS**  
**Issued June 17, 2019**

**Description and Justification**

**I. Introduction**

**A. Background**

Alaska Communications Systems, Inc. hereby submits this filing in support of the 2019 Annual Access Charge Tariff Filing. This information is being filed pursuant to the Federal Communications Commission's ("Commission") decisions in:

- In the Matter of July 1, 2019 Annual Access Charge Tariff Filings, WC Docket No. 19-47, Order, DA 19-246, released April 4, 2019;
- In the Matter of Material to be Filed in Support of 2019 Annual Access Tariff Filings, WC Docket No. 19-47, Order, DA 19-313, released May 1, 2019; and
- Business Data Services in an Internet Protocol Environment et al., WC Docket No. 16-143 et al., Report and Order, 32 FCC Rcd 3459 (2017) (Business Data Services Order);

This filing 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:

<b>Company</b>	<b>Study Area</b>	<b>COSA</b>
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 2019 Annual Access Charge Tariff Filing.

# **II. Index and Rate Development**

## **A. Existing Indices**

The existing indices are those indices that will be in effect on June 30, 2019. See IND for transmittal numbers under which existing indices became effective.

## **B. PCI/ATS Development**

The PCIs were developed with a Gross Domestic Product Price Index ("GDP-PI") factor of 2.1140%. The factor is based on the percentage change between the GDP-PI for the quarter ending December 31, 2018 and for the corresponding quarter of 2017. See Exhibit PCI.

### C. Exogenous Costs

The ACS Companies developed exogenous cost changes according to the Price Cap Rules. These exogenous costs were measured at the 2018 base period level of operations and apportioned on a cost-causative basis between price cap and non-price services and then among the price cap baskets. To apportion exogenous costs changes between Special Access services remaining in price caps and Special Access services de-tariffed in the Business Data Services Order, a ratio was developed between of total Price Cap Special Access revenue prior to the implementation of Business Data Service Order and after the Business Data Service Order was implemented. Exogenous cost changes and allocations are shown in Exhibit EXG.

For each allowed exogenous cost, the Exogenous Cost adjustment (“EXG\_CostAdj”) is equal to the change in the current Price Cap Exogenous Cost (“EXG\_Cost<sub>t-1</sub>”) less the Exogenous Cost already reflected in the Price Cap indices (“EXG\_Cost<sub>t-2</sub>”).

$$EXG\_Cost_{Adj} = EXG\_Cost_{t-1} - EXG\_Cost_{t-2}$$

The current Price Cap Exogenous Cost is calculated by multiplying current year’s 499A Total Revenue (“499A\_Total\_Rev<sub>t-1</sub>”) by the current Exogenous Cost Factor (“Exg\_Factor<sub>t-1</sub>”) adjusted by the ratio of the current year’s 499A Price Cap Revenue (“499A\_PriceCap\_Rev<sub>t-1</sub>”) to the current year’s 499A Total Revenue (“499A\_Total\_Rev<sub>t-1</sub>”). This formula simplifies to the current Exogenous Cost Factor multiplied by the current year’s 499A Price Cap Revenue.

$$\begin{aligned} EXG_{Cost_{t-1}} &= (499A\_Total\_Rev_{t-1} * EXG\_Factor_{t-1}) * \frac{499A\_PriceCap\_Rev_{t-1}}{499A\_Total\_Rev_{t-1}} \\ &\rightarrow = EXG\_Rate_{t-1} * IS\_PriceCap\_Rev_{t-1} \end{aligned}$$

The level of exogenous cost already reflected in the Price Cap indices is calculated by multiplying the previous year’s 499A Total Revenue (“499A\_Total\_Rev<sub>t-2</sub>”) by the exogenous cost factor included in the price cap indices (“Exg\_Factor<sub>t-2</sub>”). This result is then multiplied by the ratio of the previous year’s 499A Price Cap Revenue

("499A\_PriceCap\_Rev<sub>t-2</sub>") to the previous year's 499A Total Revenue ("499A\_Total\_Rev<sub>t-2</sub>"). The result is lastly multiplied by the ratio of the current year's 499A Price Cap revenue ("499A\_PriceCap\_Rev<sub>t-1</sub>") to the previous year's 499A Price Cap revenue ("499A\_PriceCap\_Rev<sub>t-2</sub>"). This formula simplifies to the exogenous cost factor included in the price cap indices multiplied by the current year's 499A Price Cap revenue.

$$\begin{aligned}
 EXG\_Cost_{t-2} &= (499A\_Total\_Rev_{t-2} * EXG\_Factor_{t-2}) * \frac{499A\_PriceCap\_Rev_{t-2}}{499A\_Total\_Rev_{t-2}} * \frac{499A\_PriceCap\_Rev_{t-1}}{499A\_PriceCap\_Rev_{t-2}} \\
 &\rightarrow (IS\_499A\_Rev_{t-2} * EXG\_Rate_{t-2}) * \frac{IS\_PriceCap\_Rev_{t-1}}{IS\_499A\_Rev_{t-2}} \\
 &\rightarrow EXG\_Rate_{t-2} * IS\_PriceCap\_Rev_{t-1}
 \end{aligned}$$

Thus, the Exogenous Cost adjustment is equal to the current Exogenous Cost Factor ("EXG\_Factor<sub>t-1</sub>") multiplied by the current year's 499A Price Cap revenues ("499A\_PriceCap\_Rev<sub>t-1</sub>") less the Exogenous Cost factor already in the Price Cap indices ("EXG\_Factor<sub>t-2</sub>") multiplied by the current year's 499A Price Cap revenue ("499A\_PriceCap\_Rev<sub>t-1</sub>"). This simplifies to the changes in the Exogenous Cost factor, i.e. the current Exogenous Cost factor less the Exogenous Cost factor already in the Price Cap indices, multiplied by the current year's 499A Price Cap revenue.

$$\begin{aligned}
 EXG\_Cost_{Adj} &= (EXG\_Factor_{t-1} * 499A\_PriceCap\_Rev_{t-1}) - (EXG\_Factor_{t-2} * 499A\_PriceCap\_Rev_{t-1}) \\
 &\rightarrow (EXG\_Factor_{t-1} - EXG\_Factor_{t-2}) * 499A\_PriceCap\_Rev_{t-1}
 \end{aligned}$$

## 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 2019 tariff year are based on the factor of 0.00291 as referenced in *Appendix B of the Assessment and Collection of Regulatory Fees for Fiscal Year 2018*, MD Docket No. 18-175, Report and Order and Order, FCC 18-126, released August 29, 2018.

## 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 2019 tariff year, the fee will be based on the factor of 0.02801 as set forth in *Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities*, CG Docket Nos. 03-123 & 10-51, Order, DA 18-680, released June 29, 2018.

### **3) North American Numbering Plan Administration 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 2019 tariff year, the fee will be based on the factor of 0.0000427 as set forth in Public Notice, “Wireline Competition Bureau Announces the Proposed North American Numbering Plan Administration Fund Size Estimate and Contribution Factor for October 2018 through September 2019,” CC Docket No. 92-237, DA 18-727, released July 13, 2018.

### **D. CMT Per Line Revenue**

Section 61.3(d) of the Commission's Rules, 47 C.F.R. § 61.3(d) (2018), sets forth the calculation of the maximum SLC for residential and single-line business customers, non-primary residential, and multi-line business service categories based on the average common line, marketing and transport interconnection charge revenue (“CMT” revenue) per line. Exhibit CMT depicts the CMT per line calculation.

### **E. Excluded Services**

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

## **F. USF/ICC Transformation Order**

On November 18, 2011, the Commission released the *USF/ICC Transformation Order*, FCC 11-161, which established new rules requiring ILECs to adjust, over a period of years, many of their switched access charges effective on July 1 of each of those years, with the goal of transitioning to a bill-and-keep regime at the end of the transition. The Commission also adopted a transitional recovery mechanism, including a tariffed Access Recovery Charge (ARC), which is intended to partially mitigate the effect of reduced inter-carrier revenues. Per the Pricing Policy Division's order, DA 19-313, TRP's were provided by the FCC to determine the amounts eligible for recovery through the tariffed ARC. This section describes the methods the ACS companies used to determine the Eligible Recovery in compliance with Section 51.915(d)(1)(viii) of the Commission's rules and how it calculated the tariffed ARC rate in compliance with Section 51.915(e) of the Commission's rules.

### **1) Access Charge & Reciprocal Compensation Reductions**

The ACS Companies in its 2018 Annual Access Charge Tariff Filing completed all steps to reduce access charges & reciprocal compensation rates in compliance with sections 51.907 Transition of price cap carrier access charges & 51.911 Access reciprocal compensation rates for competitive LECs, therefore no ICC or Recip Comp Reduction TRP's are required for the July 2, 2019 filing. Amounts calculated in last years ICC-Access Charge & Recip Comp Reduction TRP's are summarized in the Eligible Recovery TRP spreadsheet labeled ACSTER19.xls.

### **2) Access Recovery Charge (ARC)**

The Commission also adopted a transitional recovery mechanism, including an Access Recovery Charge (ARC), which is intended to partially mitigate the effect of reduced inter-carrier revenues. The ARC TRP spreadsheets demonstrate the

calculations necessary to arrive at an ARC rate for filing carriers pursuant to section 51.915 of the Commission's rules.

There are two different ARC TRP spreadsheets. The first is the Rate Ceiling TRP and is being provided in this filing as ACSTARC19.xls. The second is the Tariff-Rate Comparison TRP and is being provided in this filing as ACSTTRC19.xls. The Rate Ceiling TRP reflects the ACS Companies compliance with Part 51.915 of the commission rules while the Tariff-Rate Comparison TRP reflects the proposed ARC tariffed rates.

Portions of both the Rate Ceiling TRP (ACSTARC19.xls) and the Tariff Rate Comparison TRP (ACSTTRC19.xls) contain information considered to be confidential and that confidential information has been redacted from the Public Version of the filing. The confidential version has been filed under seal subject to protective order issued in WC Docket No. 19-47, Public Notice DA 19-509.

### **3) Access Recovery Charge (ARC) True-up**

Per 51.915 the ACS companies have included an amount equal to the True-up Revenue for Access Recovery Charges for the year beginning July 1, 2017. This true-up amount was calculated using projected demand minus actual demand for Access Recovery Charges times the tariffed Access Recovery Charge. This calculation was made separately for each class of service and adjusted to reflect any changes in tariffed rates for the Access Recovery Charge. For ease of calculating the true-up ACS used actual billed revenue and demand instead of realized demand and is foregoing an additional eligible recovery that would occur if ACS decreased these amounts by any uncollectible amounts. The ARC True-up amount calculation can be found in the TRP provided as ACSTARCTU19.xls and in the Eligible recovery TRP provided as ACSTER19.xls. The ARC True-up TRP ACSTARCTU19.xls contains information considered to be confidential and that confidential information has been redacted from the Public Version of the

filing. The confidential version has been filed under seal subject to protective order issued in WC Docket No. 19-47, Public Notice DA 19-509.

#### **4) Eligible Recovery**

ACS eligible recovery per section 51.915 can be found in TRP ACSTER19.xls and ACETSUMER19.xls of the ACS filings. The eligible recovery was calculated by using the Non-Calls Study Area Base Factor of 90% applied to the cumulative amount of its reduction in Transitional Intrastate Access Service revenues and Net CMRS Reciprocal Compensation revenues multiplied by the Price Cap Carrier Traffic Demand Factor (43.05%). The eligible recovery summary file ACSETSUMER19.xls contains information considered to be confidential and that confidential information has been redacted from the Public Version of the filing. The confidential version has been filed under seal subject to protective order issued in WC Docket No. 19-47, Public Notice DA 19-509.

#### **5) CAF ICC Support**

Pursuant to 47 C.F.R. § 51.915(f)(5), beginning July 1, 2019, a Price Cap Carrier may no longer recover any amount related to revenue recovery under this paragraph from CAF ICC Support.



<b>Filing Date:</b>	6/17/2019
<b>Filing Entity:</b>	ACS Companies - Tariff FCC No. 1
<b>Transmittal Number:</b>	67
<b>COSA(s):</b>	AKAN, AKGS, AKSK

**IND**  
**Index Tariff Reference**

IND-1 Row #	Basket / Category	Existing PCI	Existing API	Existing SBI	6/30/2019 PCI	6/30/2019 SBI
720	VG/WATS, Met, Tgh - Special	N/A	N/A	64	N/A	64
730	Audio & Video	N/A	N/A	64	N/A	64
740	High Cap & DDS - Special	N/A	N/A	64	N/A	64
750	DS-1 SubCat - Special	N/A	N/A	64	N/A	64
751	DS1 Spec Density Zone 1	N/A	N/A	64	N/A	64
752	DS1 Spec Density Zone 2	N/A	N/A	64	N/A	64
753	DS1 Spec Density Zone 3	N/A	N/A	64	N/A	64
754	DS1 Spec Density Zone 4	N/A	N/A	64	N/A	64
755	DS1 Spec Density Zone 5	N/A	N/A	64	N/A	64
760	DS-3 SubCat - Special	N/A	N/A	64	N/A	64
761	DS3 Spec Density Zone 1	N/A	N/A	64	N/A	64
762	DS3 Spec Density Zone 2	N/A	N/A	64	N/A	64
763	DS3 Spec Density Zone 3	N/A	N/A	64	N/A	64
764	DS3 Spec Density Zone 4	N/A	N/A	64	N/A	64
765	DS3 Spec Density Zone 5	N/A	N/A	64	N/A	64
790	Wideband	N/A	N/A	64	N/A	64
899	Total Special Access	64	64	N/A	64	N/A

Filing Date:	6/17/2019
Filing Entity:	ACS Companies - Tariff FCC No. 1
Transmittal Number:	67
COSA(s):	AKAN, AKGS, AKSK

**PCI**  
**PCI Development Exhibit**

Line #	Description	Source	Special Access	Special Access	Special Access	Special Access	Special Access	Special Access
			AKAN	AKFB	AKGL	AKGS	AKJU	AKSK
1	Base Period Revenue	R Company Records	\$ -	N/A	N/A	\$ 777,254	N/A	\$ 670,318
2	Exogenous Changes	Z EXG-1	\$ 0	N/A	N/A	\$ 3	N/A	\$ 5
3	Exogenous Adjustment	Z / R Ln2 / Ln1	-	N/A	N/A	0.000004	N/A	0.000007
4	Exogenous Adjustment Factor	W 1 + Ln3	1.000000	N/A	N/A	1.000004	N/A	1.000007
5	GDP-PI Chain Weighted - 4Q 2016	GDP_PI(T-2) BEA, NIPA Table 1.1.4	111.1	N/A	N/A	111.1	N/A	111.1
6	GDP-PI Chain Weighted - 4Q 2017	GDP_PI(T-1) BEA, NIPA Table 1.1.4	108.8	N/A	N/A	108.8	N/A	108.8
7	Percentage Change in GDP-PI	GDP-PI (Ln5 / Ln 6) - 1	2.1140%	N/A	N/A	2.1140%	N/A	2.1140%
8	Productivity Factor	X FCC Order	2.0000%	N/A	N/A	2.0000%	N/A	2.0000%
9	Price Cap Adjustment	(GDP-PI - X) Ln7 - Ln8	0.1140%	N/A	N/A	0.1140%	N/A	0.1140%
10	Existing PCI	PCI(T-1) Company Records	99.6111	N/A	N/A	99.5435	N/A	99.4417
11	Proposed PCI with (GDP-PI - X)	Ln10 * (1 + Ln9)	99.7247	N/A	N/A	99.6570	N/A	99.5551
12	Proposed PCI	PCI Ln10 * (1+Ln3+(Ln4*Ln9))	99.6111	N/A	N/A	99.6574	N/A	99.5557

Filing Date:	6/17/2019
Filing Entity:	AKAN - ACS Anchorage
Transmittal Number:	67
COSA(s):	AKAN

**EXG**  
**Exogenous Cost Exhibit**

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period 499A Company Revenue	Form 499A	N/A	\$ 17,775,607	\$ 4,196,861	N/A	N/A
2	Base Period 499a Excluded Revenue	Form 499A	N/A	\$ 569,702	\$ 569,702	N/A	N/A
3	Base Period 499A Price Cap Revenue	Col B & C = Ln1 - Ln2   Col D & E = Form 499A	N/A	\$ 17,205,905	\$ 3,627,159	\$ 3,818,059	\$ 25
4	Base Period 499A Basket Allocators	Ln3 / (Ln3(D) + Ln3(E))	N/A	N/A	N/A	99.99934%	0.00066%
5	Current Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 10,555	N/A	N/A
6	Proposed Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 10,555	N/A	N/A
7	Regulatory Fee Exogenous Cost	Col C = Ln6 - Ln5   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
8	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	100.00000%	100.00000%
9	Amount Attributable to COSA	Ln7 * Ln8	N/A	N/A	N/A	\$ -	\$ -
10	Current TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 101,597	N/A	N/A
11	Proposed TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 101,597	N/A	N/A
12	TRS Rate Exogenous Cost	Col C = Ln11 - Ln10   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
13	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	100.00000%	100.00000%
14	Amount Attributable to COSA	Ln12 * Ln13	N/A	N/A	N/A	\$ -	\$ -
15	Current NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 735	N/A	N/A	N/A
16	Proposed NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 735	N/A	N/A	N/A
17	NANPA Rate Exogenous Adjustment	Col C = Ln16 - Ln15   Cols D & E = Col B * Ln4	N/A	\$ -	N/A	\$ -	\$ -
18	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	100.00000%	100.00000%
19	Amount Attributable to COSA	Ln17 * Ln18	N/A	N/A	N/A	\$ -	\$ -
20	Previous 499A Price Cap Revenue	Company Records	N/A	\$ 17,890,144	\$ 4,116,496	N/A	N/A
21	Previous Exogenous Gross-Up Factor	Company Records	N/A	N/A	N/A	1.3333	1.3333
22	Previous Regulatory Fee Adjustment	Company Records	N/A	N/A	N/A	\$ 823	\$ 0
23	Previous TRS Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (12,789)	\$ (0)
24	Previous NANPA Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (217)	\$ (0)
25	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln22 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ (181)	\$ (0)
26	Previous TRS Adjustment - Partial Year Removal	Ln23 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ 2,817	\$ 0
27	Previous NANPA Adjustment - Partial Year Removal	Ln24 * (1/Ln21 - 1) * Ln3(B) / Ln20(B)	N/A	N/A	N/A	\$ 52	\$ 0
28	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.0000	1.0000
29	Regulatory Fee Exogenous Cost Adjustment	(Ln9 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
30	TRS Exogenous Cost Adjustment	(Ln14 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
31	NANPA Exogenous Cost Adjustment	(Ln19 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
32	Total Regulatory Fee Exogenous Cost Adjustment	Ln25 + Ln29	N/A	N/A	N/A	\$ (181)	\$ (0)
33	Total TRS Exogenous Cost Adjustment	Ln26 + Ln30	N/A	N/A	N/A	\$ 2,817	\$ 0
34	Total NANPA Exogenous Cost Adjustment	Ln27 + Ln31	N/A	N/A	N/A	\$ 52	\$ 0
35	Total Exogenous Cost Adjustment	Ln32 + Ln33 + Ln34	N/A	N/A	N/A	\$ 2,688	\$ 0

Filing Date:	6/17/2019
Filing Entity:	AKFB - ACS Fairbanks
Transmittal Number:	67
COSA(s):	AKFB

**EXG**  
**Exogenous Cost Exhibit**

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period 499A Company Revenue	Form 499A	N/A	\$ 6,190,229	\$ 1,287,868	N/A	N/A
2	Base Period 499a Excluded Revenue	Form 499A	N/A	\$ 210,022	\$ 210,022	N/A	N/A
3	Base Period 499A Price Cap Revenue	Col B & C = Ln1 - Ln2   Col D & E = Form 499A	N/A	\$ 5,980,207	\$ 1,077,846	\$ 1,286,969	\$ -
4	Base Period 499A Basket Allocators	Ln3 / (Ln3(D) + Ln3(E))	N/A	N/A	N/A	100.00000%	0.00000%
5	Current Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 3,137	N/A	N/A
6	Proposed Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 3,137	N/A	N/A
7	Regulatory Fee Exogenous Cost	Col C = Ln6 - Ln5   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
8	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	100.00000%	100.00000%
9	Amount Attributable to COSA	Ln7 * Ln8	N/A	N/A	N/A	\$ -	\$ -
10	Current TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 30,190	N/A	N/A
11	Proposed TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 30,190	N/A	N/A
12	TRS Rate Exogenous Cost	Col C = Ln11 - Ln10   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
13	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	100.00000%	100.00000%
14	Amount Attributable to COSA	Ln12 * Ln13	N/A	N/A	N/A	\$ -	\$ -
15	Current NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 255	N/A	N/A	N/A
16	Proposed NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 255	N/A	N/A	N/A
17	NANPA Rate Exogenous Adjustment	Col C = Ln16 - Ln15   Cols D & E = Col B * Ln4	N/A	\$ -	N/A	\$ -	\$ -
18	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	100.00000%	100.00000%
19	Amount Attributable to COSA	Ln17 * Ln18	N/A	N/A	N/A	\$ -	\$ -
20	Previous 499A Price Cap Revenue	Company Records	N/A	\$ 5,861,360	\$ 1,193,500	N/A	N/A
21	Previous Exogenous Gross-Up Factor	Company Records	N/A	N/A	N/A	1.3333	1.3333
22	Previous Regulatory Fee Adjustment	Company Records	N/A	N/A	N/A	\$ 239	\$ -
23	Previous TRS Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (3,708)	\$ -
24	Previous NANPA Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (71)	\$ -
25	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln22 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ (53)	\$ -
26	Previous TRS Adjustment - Partial Year Removal	Ln23 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ 817	\$ -
27	Previous NANPA Adjustment - Partial Year Removal	Ln24 * (1/Ln21 - 1) * Ln3(B) / Ln20(B)	N/A	N/A	N/A	\$ 17	\$ -
28	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.0000	1.0000
29	Regulatory Fee Exogenous Cost Adjustment	(Ln9 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
30	TRS Exogenous Cost Adjustment	(Ln14 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
31	NANPA Exogenous Cost Adjustment	(Ln19 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
32	Total Regulatory Fee Exogenous Cost Adjustment	Ln25 + Ln29	N/A	N/A	N/A	\$ (53)	\$ -
33	Total TRS Exogenous Cost Adjustment	Ln26 + Ln30	N/A	N/A	N/A	\$ 817	\$ -
34	Total NANPA Exogenous Cost Adjustment	Ln27 + Ln31	N/A	N/A	N/A	\$ 17	\$ -
35	Total Exogenous Cost Adjustment	Ln32 + Ln33 + Ln34	N/A	N/A	N/A	\$ 781	\$ -

Filing Date:	6/17/2019
Filing Entity:	AKGL - ACS Greatland
Transmittal Number:	67
COSA(s):	AKGL

**EXG**  
**Exogenous Cost Exhibit**

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period 499A Company Revenue	Form 499A	N/A	\$ 3,667,836	\$ 813,942	N/A	N/A
2	Base Period 499a Excluded Revenue	Form 499A	N/A	\$ 147,112	\$ 147,112	N/A	N/A
3	Base Period 499A Price Cap Revenue	Col B & C = Ln1 - Ln2   Col D & E = Form 499A	N/A	\$ 3,520,724	\$ 666,830	\$ 811,392	\$ -
4	Base Period 499A Basket Allocators	Ln3 / (Ln3(D) + Ln3(E))	N/A	N/A	N/A	100.00000%	0.00000%
5	Current Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 1,940	N/A	N/A
6	Proposed Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 1,940	N/A	N/A
7	Regulatory Fee Exogenous Cost	Col C = Ln6 - Ln5   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
8	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	5.61880%	0.00000%
9	Amount Attributable to COSA	Ln7 * Ln8	N/A	N/A	N/A	\$ -	\$ -
10	Current TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 18,678	N/A	N/A
11	Proposed TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 18,678	N/A	N/A
12	TRS Rate Exogenous Cost	Col C = Ln11 - Ln10   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
13	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	5.61880%	0.00000%
14	Amount Attributable to COSA	Ln12 * Ln13	N/A	N/A	N/A	\$ -	\$ -
15	Current NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 150	N/A	N/A	N/A
16	Proposed NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 150	N/A	N/A	N/A
17	NANPA Rate Exogenous Adjustment	Col C = Ln16 - Ln15   Cols D & E = Col B * Ln4	N/A	\$ -	N/A	\$ -	\$ -
18	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	5.61880%	0.00000%
19	Amount Attributable to COSA	Ln17 * Ln18	N/A	N/A	N/A	\$ -	\$ -
20	Previous 499A Price Cap Revenue	Company Records	N/A	\$ 3,305,737	\$ 718,082	N/A	N/A
21	Previous Exogenous Gross-Up Factor	Company Records	N/A	N/A	N/A	1.3333	1.3333
22	Previous Regulatory Fee Adjustment	Company Records	N/A	N/A	N/A	\$ 8	\$ -
23	Previous TRS Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (129)	\$ -
24	Previous NANPA Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (2)	\$ -
25	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln22 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ (2)	\$ -
26	Previous TRS Adjustment - Partial Year Removal	Ln23 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ 28	\$ -
27	Previous NANPA Adjustment - Partial Year Removal	Ln24 * (1/Ln21 - 1) * Ln3(B) / Ln20(B)	N/A	N/A	N/A	\$ 1	\$ -
28	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.0000	1.0000
29	Regulatory Fee Exogenous Cost Adjustment	(Ln9 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
30	TRS Exogenous Cost Adjustment	(Ln14 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
31	NANPA Exogenous Cost Adjustment	(Ln19 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
32	Total Regulatory Fee Exogenous Cost Adjustment	Ln25 + Ln29	N/A	N/A	N/A	\$ (2)	\$ -
33	Total TRS Exogenous Cost Adjustment	Ln26 + Ln30	N/A	N/A	N/A	\$ 28	\$ -
34	Total NANPA Exogenous Cost Adjustment	Ln27 + Ln31	N/A	N/A	N/A	\$ 1	\$ -
35	Total Exogenous Cost Adjustment	Ln32 + Ln33 + Ln34	N/A	N/A	N/A	\$ 27	\$ -

Filing Date:	6/17/2019
Filing Entity:	AKGS - ACS Glacier State
Transmittal Number:	67
COSA(s):	AKGS

**EXG**  
**Exogenous Cost Exhibit**

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period 499A Company Revenue	Form 499A	N/A	\$ 15,653,682	\$ 3,031,493	N/A	N/A
2	Base Period 499a Excluded Revenue	Form 499A	N/A	\$ 489,365	\$ 489,365	N/A	N/A
3	Base Period 499A Price Cap Revenue	Col B & C = Ln1 - Ln2   Col D & E = Form 499A	N/A	\$ 15,164,317	\$ 2,542,128	\$ 2,995,978	\$ 9,898
4	Base Period 499A Basket Allocators	Ln3 / (Ln3(D) + Ln3(E))	N/A	N/A	N/A	99.67072%	0.32928%
5	Current Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 7,398	N/A	N/A
6	Proposed Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 7,398	N/A	N/A
7	Regulatory Fee Exogenous Cost	Col C = Ln6 - Ln5   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
8	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	74.86192%	53.69366%
9	Amount Attributable to COSA	Ln7 * Ln8	N/A	N/A	N/A	\$ -	\$ -
10	Current TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 71,205	N/A	N/A
11	Proposed TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 71,205	N/A	N/A
12	TRS Rate Exogenous Cost	Col C = Ln11 - Ln10   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
13	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	74.86192%	53.69366%
14	Amount Attributable to COSA	Ln12 * Ln13	N/A	N/A	N/A	\$ -	\$ -
15	Current NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 648	N/A	N/A	N/A
16	Proposed NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 648	N/A	N/A	N/A
17	NANPA Rate Exogenous Adjustment	Col C = Ln16 - Ln15   Cols D & E = Col B * Ln4	N/A	\$ -	N/A	\$ -	\$ -
18	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	74.86192%	53.69366%
19	Amount Attributable to COSA	Ln17 * Ln18	N/A	N/A	N/A	\$ -	\$ -
20	Previous 499A Price Cap Revenue	Company Records	N/A	\$ 15,039,033	\$ 2,755,585	N/A	N/A
21	Previous Exogenous Gross-Up Factor	Company Records	N/A	N/A	N/A	1.3333	1.3333
22	Previous Regulatory Fee Adjustment	Company Records	N/A	N/A	N/A	\$ 416	\$ 1
23	Previous TRS Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (6,454)	\$ (15)
24	Previous NANPA Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (138)	\$ (0)
25	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln22 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ (92)	\$ (0)
26	Previous TRS Adjustment - Partial Year Removal	Ln23 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ 1,422	\$ 3
27	Previous NANPA Adjustment - Partial Year Removal	Ln24 * (1/Ln21 - 1) * Ln3(B) / Ln20(B)	N/A	N/A	N/A	\$ 33	\$ 0
28	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.0000	1.0000
29	Regulatory Fee Exogenous Cost Adjustment	(Ln9 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
30	TRS Exogenous Cost Adjustment	(Ln14 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
31	NANPA Exogenous Cost Adjustment	(Ln19 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
32	Total Regulatory Fee Exogenous Cost Adjustment	Ln25 + Ln29	N/A	N/A	N/A	\$ (92)	\$ (0)
33	Total TRS Exogenous Cost Adjustment	Ln26 + Ln30	N/A	N/A	N/A	\$ 1,422	\$ 3
34	Total NANPA Exogenous Cost Adjustment	Ln27 + Ln31	N/A	N/A	N/A	\$ 33	\$ 0
35	Total Exogenous Cost Adjustment	Ln32 + Ln33 + Ln34	N/A	N/A	N/A	\$ 1,363	\$ 3

Filing Date:	6/17/2019
Filing Entity:	AKJU - ACS Juneau
Transmittal Number:	67
COSA(s):	AKJU

**EXG**  
**Exogenous Cost Exhibit**

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period 499A Company Revenue	Form 499A	N/A	\$ 3,667,836	\$ 813,942	N/A	N/A
2	Base Period 499a Excluded Revenue	Form 499A	N/A	\$ 147,112	\$ 147,112	N/A	N/A
3	Base Period 499A Price Cap Revenue	Col B & C = Ln1 - Ln2   Col D & E = Form 499A	N/A	\$ 3,520,724	\$ 666,830	\$ 811,392	\$ -
4	Base Period 499A Basket Allocators	Ln3 / (Ln3(D) + Ln3(E))	N/A	N/A	N/A	100.00000%	0.00000%
5	Current Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 1,940	N/A	N/A
6	Proposed Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 1,940	N/A	N/A
7	Regulatory Fee Exogenous Cost	Col C = Ln6 - Ln5   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
8	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	94.38120%	0.00000%
9	Amount Attributable to COSA	Ln7 * Ln8	N/A	N/A	N/A	\$ -	\$ -
10	Current TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 18,678	N/A	N/A
11	Proposed TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 18,678	N/A	N/A
12	TRS Rate Exogenous Cost	Col C = Ln11 - Ln10   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
13	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	94.38120%	0.00000%
14	Amount Attributable to COSA	Ln12 * Ln13	N/A	N/A	N/A	\$ -	\$ -
15	Current NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 150	N/A	N/A	N/A
16	Proposed NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 150	N/A	N/A	N/A
17	NANPA Rate Exogenous Adjustment	Col C = Ln16 - Ln15   Cols D & E = Col B * Ln4	N/A	\$ -	N/A	\$ -	\$ -
18	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	94.38120%	0.00000%
19	Amount Attributable to COSA	Ln17 * Ln18	N/A	N/A	N/A	\$ -	\$ -
20	Previous 499A Price Cap Revenue	Company Records	N/A	\$ 3,305,737	\$ 718,082	N/A	N/A
21	Previous Exogenous Gross-Up Factor	Company Records	N/A	N/A	N/A	1.3333	1.3333
22	Previous Regulatory Fee Adjustment	Company Records	N/A	N/A	N/A	\$ 135	\$ -
23	Previous TRS Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (2,102)	\$ -
24	Previous NANPA Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (38)	\$ -
25	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln22 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ (30)	\$ -
26	Previous TRS Adjustment - Partial Year Removal	Ln23 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ 463	\$ -
27	Previous NANPA Adjustment - Partial Year Removal	Ln24 * (1/Ln21 - 1) * Ln3(B) / Ln20(B)	N/A	N/A	N/A	\$ 9	\$ -
28	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.0000	1.0000
29	Regulatory Fee Exogenous Cost Adjustment	(Ln9 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
30	TRS Exogenous Cost Adjustment	(Ln14 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
31	NANPA Exogenous Cost Adjustment	(Ln19 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
32	Total Regulatory Fee Exogenous Cost Adjustment	Ln25 + Ln29	N/A	N/A	N/A	\$ (30)	\$ -
33	Total TRS Exogenous Cost Adjustment	Ln26 + Ln30	N/A	N/A	N/A	\$ 463	\$ -
34	Total NANPA Exogenous Cost Adjustment	Ln27 + Ln31	N/A	N/A	N/A	\$ 9	\$ -
35	Total Exogenous Cost Adjustment	Ln32 + Ln33 + Ln34	N/A	N/A	N/A	\$ 442	\$ -

Filing Date:	6/17/2019
Filing Entity:	AKSK - ACS Sitka
Transmittal Number:	67
COSA(s):	AKSK

**EXG**  
**Exogenous Cost Exhibit**

Line #	Description	Source	Fee/Rate (A)	Total (B)	Interstate (C)	Common Line (D)	Special Access (E)
1	Base Period 499A Company Revenue	Form 499A	N/A	\$ 15,653,682	\$ 3,031,493	N/A	N/A
2	Base Period 499a Excluded Revenue	Form 499A	N/A	\$ 489,365	\$ 489,365	N/A	N/A
3	Base Period 499A Price Cap Revenue	Col B & C = Ln1 - Ln2   Col D & E = Form 499A	N/A	\$ 15,164,317	\$ 2,542,128	\$ 2,995,978	\$ 17,720
4	Base Period 499A Basket Allocators	Ln3 / (Ln3(D) + Ln3(E))	N/A	N/A	N/A	99.41203%	0.58797%
5	Current Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 7,398	N/A	N/A
6	Proposed Regulatory Fee	Col A = Input   Col C = Col A * Ln3	0.00291	N/A	\$ 7,398	N/A	N/A
7	Regulatory Fee Exogenous Cost	Col C = Ln6 - Ln5   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
8	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	25.13808%	46.30634%
9	Amount Attributable to COSA	Ln7 * Ln8	N/A	N/A	N/A	\$ -	\$ -
10	Current TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 71,205	N/A	N/A
11	Proposed TRS Rate	Col A = Input   Col C = Col A * Ln3	0.02801	N/A	\$ 71,205	N/A	N/A
12	TRS Rate Exogenous Cost	Col C = Ln11 - Ln10   Cols D & E = Col C * Ln4	N/A	N/A	\$ -	\$ -	\$ -
13	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	25.13808%	46.30634%
14	Amount Attributable to COSA	Ln12 * Ln13	N/A	N/A	N/A	\$ -	\$ -
15	Current NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 648	N/A	N/A	N/A
16	Proposed NANPA Rate	Col A = Input   Col B = Col A * Ln3	0.0000427	\$ 648	N/A	N/A	N/A
17	NANPA Rate Exogenous Adjustment	Col C = Ln16 - Ln15   Cols D & E = Col B * Ln4	N/A	\$ -	N/A	\$ -	\$ -
18	Percentage Attributable to COSA	Company Records	N/A	N/A	N/A	25.13808%	46.30634%
19	Amount Attributable to COSA	Ln17 * Ln18	N/A	N/A	N/A	\$ -	\$ -
20	Previous 499A Price Cap Revenue	Company Records	N/A	\$ 15,039,033	\$ 2,755,585	N/A	N/A
21	Previous Exogenous Gross-Up Factor	Company Records	N/A	N/A	N/A	1.3333	1.3333
22	Previous Regulatory Fee Adjustment	Company Records	N/A	N/A	N/A	\$ 134	\$ 1
23	Previous TRS Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (2,075)	\$ (21)
24	Previous NANPA Rate Adjustment	Company Records	N/A	N/A	N/A	\$ (44)	\$ (0)
25	Previous Regulatory Fee Adjustment - Partial Year Removal	Ln22 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ (29)	\$ (0)
26	Previous TRS Adjustment - Partial Year Removal	Ln23 * (1/Ln21 - 1) * Ln3(C) / Ln20(C)	N/A	N/A	N/A	\$ 457	\$ 5
27	Previous NANPA Adjustment - Partial Year Removal	Ln24 * (1/Ln21 - 1) * Ln3(B) / Ln20(B)	N/A	N/A	N/A	\$ 11	\$ 0
28	Exogenous Cost Gross-Up Factor	Company Records	N/A	N/A	N/A	1.0000	1.0000
29	Regulatory Fee Exogenous Cost Adjustment	(Ln9 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
30	TRS Exogenous Cost Adjustment	(Ln14 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
31	NANPA Exogenous Cost Adjustment	(Ln19 * Ln28)	N/A	N/A	N/A	\$ -	\$ -
32	Total Regulatory Fee Exogenous Cost Adjustment	Ln25 + Ln29	N/A	N/A	N/A	\$ (29)	\$ (0)
33	Total TRS Exogenous Cost Adjustment	Ln26 + Ln30	N/A	N/A	N/A	\$ 457	\$ 5
34	Total NANPA Exogenous Cost Adjustment	Ln27 + Ln31	N/A	N/A	N/A	\$ 11	\$ 0
35	Total Exogenous Cost Adjustment	Ln32 + Ln33 + Ln34	N/A	N/A	N/A	\$ 438	\$ 4



Filing Date:	6/17/2019
Filing Entity:	ACS Companies - Tariff FCC No. 1
Transmittal Number:	67
COSA(s):	AKAN, AKFB, AKGL, AKGS, AKJU, AKSK

**OUTPC**  
**Services Out of Price Cap Regulation**

Rate Element Detail (Services Excluded from Price Caps)	Tariff Section
NONE	

Rate Element Detail (Services Removed from Price Caps after Implementation)	Tariff Section	Order Allowing Removal
NONE		

Footnotes
-----------