

**Before The  
Federal Communications Commission  
Washington, D.C. 20554**

In the Matter of	)	
	)	
<b>December 17, 2001</b>	)	CCB/CPD 01-23
<b>MAG Access Charge Tariff Filings</b>	)	
	)	

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**REPLY COMMENTS  
OF  
ALLTEL COMMUNICATIONS, INC.**

**ALLTEL Communications, Inc.**

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*Its Attorney*

December 28, 2001

**Before The  
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**REPLY COMMENTS  
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ALLTEL COMMUNICATIONS, INC.**

ALLTEL Communications Inc. (“ALLTEL”) respectfully submits its reply comments in response to the petition of AT&T Corp. (“AT&T”) in the above-captioned proceeding. AT&T noted that ALLTEL’s local switching rates filed in Transmittal 95 on December 17, 2001 are inflated because ALLTEL improperly reallocated its transport interconnection charge (“TIC”) revenues as required by the *MAG Order*.<sup>1</sup>

AT&T asserts that ALLTEL improperly reallocated its TIC revenues by utilizing revenue requirements at levels prior to the reallocation of local switching ports from local switching revenue requirement to common line revenue requirement. Using revenue requirements prior to the reallocation of local switching ports resulted in a misallocation of \$87,896 to local switching revenue requirement which produced inflated local switching rates.

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<sup>1</sup> *Multi-Association Group (MAG) Plan for Regulation of interstate Services of Non-Price Cap Incumbent Local Exchange Carriers and Interexchange Carriers*, Second Report & Order And Further Notice of Proposed Rulemaking, FCC 01-303 (released November 8, 2001) (“*MAG Order*”).

ALLTEL has read and reviewed AT&T's petition and ALLTEL agrees with AT&T that TIC revenues were reallocated incorrectly. ALLTEL has filed for special permission to revise its tariff material and will re-submit subscriber line charge and local switching calculations and rates to correct this oversight in Transmittal 96.

Respectfully submitted,

**ALLTEL Communications, Inc.**

By: \_\_\_\_\_ /s/ \_\_\_\_\_

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