

2002 Annual Interstate Tariff Filing

Puerto Rico Telephone Company Combined Study Area

TRP Forms

RORCOS-1(P)
RORCOS-1(H)
RORCOS-2

RORDMD-1
RORDMD-2
RORDMD-4
RORDMD-5

RORBSF-1

RORRTE-1
RORRTE-2
RORRTE-3

RORREV-1
RORREV-2

RORERN-1

RORACR-1(H)
RORACR-1(P)

FCC Form 492

Notes: This company participates in NECA=s Common Line Pool
TRP forms RORDMD-3 is not required for this filing entity.
Also, RORDEM-1 is not applicable since this filing entity is over 50,000 lines.
Also, RORACR-1 is not applicable.

COS-1(P)

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - Combined

Transmittal Number : 47

COSA: PRTC

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues					Calculated Field		
100 Network Access	Enter Data	n/a	n/a	n/a	n/a	240,128,691	6,894,113
110 Uncollectibles	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	Enter Data	n/a	n/a	n/a	n/a	240,127,691	6,894,113
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	37,867,313	0
171 Network Support	Enter Data	1,043,639	279,759	0	764,105	186,190	0
172 General Support	Enter Data	45,456,652	6,788,653	(931)	38,669,262	9,435,874	0
173 Central Office	Calculated Field	37,910,167	0	0	37,910,167	11,694,509	0
174 Operator Systems	Enter Data	2,313	0	0	2,313	739	0
175 COE Switching	Enter Data	20,408,367	0	0	20,408,367	6,289,855	0
176 COE Transmission	Enter Data	17,499,987	0	0	17,499,353	5,403,915	0
177 IOT	Enter Data	67,835,466	65,520,688	(10,296)	2,324,852	581,214	0
178 Cable & Wire Facilities	Enter Data	63,312,954	0	0	63,312,954	15,969,526	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	11,404,730	0
190 Depreciation / Amortization	Enter Data	304,553,482	6,011,310	274,211	298,268,401	78,674,577	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	15,022,746	4,151,214
201 Marketing	Enter Data	29,303,783	8,444,043	(365,114)	21,223,806	5,360,013	0
202 Local Business Office	Enter Data	47,701,593	4,838,889	0	42,862,379	7,900,035	3,851,462
203 Revenue Accounting	Enter Data	13,585,308	1,385,550	0	12,199,665	1,614,750	151,804
204 Other Billing & Collection	Enter Data	551,985	55,921	0	496,060	147,948	147,948
210 Access	Enter Data	n/a	n/a	n/a	n/a	3,303,500	0
220 Corporate Operations	Enter Data	n/a	n/a	n/a	n/a	44,607,520	2,742,899
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	711,790	0
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	36,529	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	11,274,183	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	201,781,573	6,894,113
	Enter Data	----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	n/a	n/a	n/a	0	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	201,781,573	6,894,113
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	533,448,879	86,136,599	(4,741,248)	452,052,552	110,261,598	0
320 Central Office Equip-Switch	Calculated Field	486,629,289	355,293	9,294,358	476,979,977	121,539,834	0
321 Operator Systems	Enter Data	30,895,779	0	279,095	30,616,976	3,151,149	0
322 Tandem Switching	Enter Data	112,762,505	82,329	2,153,703	110,526,552	59,647,974	0

COS-1(P)

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - Combined

Transmittal Number : 47

COSA: PRTC

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	
Revenues					Calculated Field			
323	Local Switching Cat. 3	Enter Data	422,647,009	273,985	12,001,675	410,371,859	58,740,710	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	496,823,728	17,317,559	8,245,397	471,260,172	194,357,735	0
331	Subscriber Lines	Enter Data	235,615,948	8,234,129	3,977,380	223,404,166	55,353,495	0
332	Exchange Circuit	Enter Data	9,746,764	346,579	183,218	9,216,960	1,325,588	0
333	Interexchange Circuit	Enter Data	202,824,020	7,067,653	3,359,553	192,396,568	128,831,691	0
334	Host Remote	Enter Data	47,920,034	1,649,348	729,485	45,541,131	8,846,960	0
340	Cable & Wire	Calculated Field	2,078,853,975	0	43,123,934	2,035,730,800	513,475,563	0
341	Subscriber Lines	Enter Data	2,017,297,256	0	41,844,340	1,975,453,655	489,899,559	0
342	Exchange	Enter Data	6,979,667	0	145,420	6,834,250	1,006,707	0
343	Interexchange	Enter Data	25,812,206	0	535,457	25,276,758	16,857,331	0
344	Host Remote	Enter Data	28,567,618	0	594,736	27,972,891	5,711,966	0
350	Info Orig/Term Equipment	Enter Data	131,083,306	123,944,061	194,176	6,946,758	1,736,690	0
360	Amortizable Assets	Enter Data	43,285,521	7,537,388	12,426,069	23,321,768	5,808,596	0
370	Total Plant In Service	Calculated Field	3,770,124,700	235,290,902	68,542,686	3,466,292,029	947,180,016	0
		----	----	----	----	----	----	----
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	2,707,911,213	179,276,771	139,639,438	2,388,994,634	645,892,292	0
390	Accum Deferred Income Tax	Enter Data	0	0	0	0	0	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	23,152,924	0
		Enter Data	----	----	----	----	----	----
Return Data		Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	268,424,633	n/a
420	Return	Enter Data	n/a	n/a	n/a	n/a	30,197,771	0
430	Rate of Return	Enter Data	n/a	n/a	n/a	n/a	11.25%	11.25%

COS-1(P)
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company - C
Transmittal Number : 47
COSA: PRTC

		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues							
100 Network Access	Enter Data	3,154,845	230,078,733	0	0	149,344,835	149,344,835
110 Uncollectibles	Enter Data	n/a	0	0	0	0	0
120 Common Line Support	Enter Data	n/a	0	0	0	0	0
130 Long Term	Enter Data	n/a	0	0	0	0	0
140 Transitional	Enter Data	n/a	0	0	0	0	0
150 Miscellaneous	Enter Data	n/a	0	0	0	0	0
160 Net Revenues	Enter Data	3,157,845	230,078,733	0	0	149,344,835	149,344,835
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	0	37,867,313	0	0	23,469,492	23,469,492
171 Network Support	Enter Data	0	186,190	0	0	122,262	122,262
172 General Support	Enter Data	0	9,435,874	0	0	6,145,901	6,145,901
173 Central Office	Calculated Field	0	11,694,509	0	0	1,522,383	1,522,383
174 Operator Systems	Enter Data	0	739	0	0	0	0
175 COE Switching	Enter Data	0	6,289,855	0	0	0	0
176 COE Transmission	Enter Data	0	5,403,915	0	0	1,522,383	1,522,383
177 IOT	Enter Data	0	581,214	0	0	581,214	581,214
178 Cable & Wire Facilities	Enter Data	0	15,969,526	0	0	15,097,731	15,097,731
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	11,404,730	0	0	7,472,202	7,472,202
190 Depreciation / Amortization	Enter Data	0	78,674,577	0	0	50,878,126	50,878,126
200 Customer Operations	Enter Data	1,899,406	8,972,127	0	0	5,500,049	5,500,049
201 Marketing	Enter Data	0	5,360,013	0	0	3,554,056	3,554,056
202 Local Business Office	Enter Data	1,813,227	2,235,346	0	0	1,911,652	1,911,652
203 Revenue Accounting	Enter Data	86,178	1,376,768	0	0	34,341	34,341
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	0	3,303,500	n/a	n/a	3,303,500	3,303,500
220 Corporate Operations	Enter Data	1,255,438	40,609,183	0	0	26,299,909	26,299,909
230 AFUDC	Enter Data	0	711,790	0	0	466,480	466,480
240 Other Exp. & Adjustments	Enter Data	0	36,529	0	0	23,950	23,950
250 Taxes Other than FIT	Enter Data	0	11,274,183	0	0	7,388,677	7,388,677
260 Total Exp and Other Taxes	Enter Data	3,154,844	191,732,616	0	0	124,064,228	124,064,228
		----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	0	0	0	0	0
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	3,154,844	191,732,616	0	0	124,064,228	124,064,228
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	0	110,261,598	0	0	71,989,803	71,989,803
320 Central Office Equip-Switch	Calculated Field	0	121,539,834	0	0	0	0
321 Operator Systems	Enter Data	0	3,151,149	0	0	0	0
322 Tandem Switching	Enter Data	0	59,647,974	0	0	0	0

COS-1(P)
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company - C
Transmittal Number : 47
COSA: PRTC

		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues							
323	Local Switching Cat. 3	Enter Data	0	58,740,710	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	194,357,735	0	54,858,706	54,858,706
331	Subscriber Lines	Enter Data	0	55,353,495	0	54,858,706	54,858,706
332	Exchange Circuit	Enter Data	0	1,325,588	0	0	0
333	Interexchange Circuit	Enter Data	0	128,831,691	0	0	0
334	Host Remote	Enter Data	0	8,846,960	0	0	0
340	Cable & Wire	Calculated Field	0	513,475,563	0	485,444,364	485,444,364
341	Subscriber Lines	Enter Data	0	489,899,559	0	485,444,364	485,444,364
342	Exchange	Enter Data	0	1,006,707	0	0	0
343	Interexchange	Enter Data	0	16,857,331	0	0	0
344	Host Remote	Enter Data	0	5,711,966	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	1,736,690	0	1,736,690	1,736,690
360	Amortizable Assets	Enter Data	0	5,808,596	0	3,812,341	3,812,341
370	Total Plant In Service	Calculated Field	0	947,180,016	0	617,841,904	617,841,904
		----	----	----	----	----	----
Adjustments to TPIS							
380	Depr / Amor Reserve	Enter Data	0	645,892,292	0	419,468,385	419,468,385
390	Accum Deferred Income Tax	Enter Data	0	0	0	0	0
400	Other Rate Base Adjust.	Enter Data	0	23,152,924	0	15,184,746	15,184,746
		----	----	----	----	----	----
Return Data							
410	Average Rate Base	Enter Data	n/a	268,424,633	0	176,743,553	176,743,553
420	Return	Enter Data	0	30,197,771	0	19,883,650	19,883,650
430	Rate of Return	Enter Data	11.25%	11.25%	11.25%	11.25%	11.25%

COS-1(P)
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company - C
Transmittal Number : 47
COSA: PRTC

		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
Revenues							
100 Network Access	Enter Data	19,075,029	0	751,602	1,702,884	19,197,365	29,156,324
110 Uncollectibles	Enter Data	0	0	0	0	0	0
120 Common Line Support	Enter Data	0	n/a	0	0	n/a	n/a
130 Long Term	Enter Data	0	n/a	0	0	n/a	n/a
140 Transitional	Enter Data	0	n/a	0	0	n/a	n/a
150 Miscellaneous	Enter Data	0	0	0	0	0	0
160 Net Revenues	Enter Data	19,075,029	0	751,602	1,702,884	19,197,365	29,156,324
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	3,743,143	0	142,375	14,238	3,847,497	4,848,047
171 Network Support	Enter Data	13,091	0	586	271	13,177	26,924
172 General Support	Enter Data	664,205	0	30,561	13,658	688,350	1,383,527
173 Central Office	Calculated Field	3,065,847	0	111,227	310	3,145,970	2,920,997
174 Operator Systems	Enter Data	3,065,617	0	78,461	0	3,145,776	0
175 COE Switching	Enter Data	230	0	5	310	194	0
176 COE Transmission	Enter Data	0	0	32,761	0	0	2,917,630
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	0	0	0	519,966
180 Plant Non-Sp. Less Dep/Amor	Enter Data	802,128	0	36,192	16,562	813,981	1,655,532
190 Depreciation / Amortization	Enter Data	6,405,351	0	258,600	178,658	6,341,175	10,700,573
200 Customer Operations	Enter Data	565,128	0	21,373	854,534	473,713	1,078,258
201 Marketing	Enter Data	376,342	0	16,292	7,836	365,239	762,022
202 Local Business Office	Enter Data	45,541	0	2,190	928	49,485	96,884
203 Revenue Accounting	Enter Data	143,245	0	2,892	845,771	58,988	219,351
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	n/a	n/a	0	0	n/a	n/a
220 Corporate Operations	Enter Data	3,375,541	0	130,352	584,559	3,345,174	4,985,435
230 AFUDC	Enter Data	50,060	0	2,256	1,034	50,750	103,276
240 Other Exp. & Adjustments	Enter Data	2,569	0	116	53	2,601	5,296
250 Taxes Other than FIT	Enter Data	792,916	0	35,743	16,375	803,842	1,635,820
260 Total Exp and Other Taxes	Enter Data	15,660,772	0	623,436	1,664,455	15,598,193	24,861,077
		----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	0	0	0	0	0	0
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	15,660,772	0	623,436	1,664,455	15,598,193	24,860,270
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	7,758,849	0	354,184	159,811	7,972,839	16,101,429
320 Central Office Equip-Switch	Calculated Field	58,492,250	0	1,504,960	1,203,867	60,338,758	0
321 Operator Systems	Enter Data	1,239,271	0	17,229	1,203,867	690,784	0
322 Tandem Switching	Enter Data	0	0	0	0	59,647,974	0

COS-1(P)

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - C

Transmittal Number : 47

COSA: PRTC

Revenues		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
323	Local Switching Cat. 3	Enter Data	57,252,979	0	1,487,731	0	0
324	Equal Access	Enter Data	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	1,174,801	0	112,792,187
331	Subscriber Lines	Enter Data	0	0	0	0	0
332	Exchange Circuit	Enter Data	0	0	0	0	861,993
333	Interexchange Circuit	Enter Data	0	0	1,174,801	0	104,050,547
334	Host Remote	Enter Data	0	0	0	0	7,879,647
340	Cable & Wire	Calculated Field	0	0	0	0	22,431,662
341	Subscriber Lines	Enter Data	0	0	0	0	0
342	Exchange	Enter Data	0	0	0	0	639,154
343	Interexchange	Enter Data	0	0	0	0	16,083,962
344	Host Remote	Enter Data	0	0	0	0	4,160,143
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0
360	Amortizable Assets	Enter Data	408,434	0	18,321	8,444	411,852
370	Total Plant In Service	Calculated Field	66,659,533	0	3,052,266	1,372,121	68,723,449
		----	----	----	----	----	----
Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	41,581,830	0	2,063,142	1,028,012	42,595,027
390	Accum Deferred Income Tax	Enter Data	0	0	0	0	0
400	Other Rate Base Adjust.	Enter Data	1,628,180	0	73,213	33,642	1,646,204
		Enter Data	----	----	----	----	----
Return Data		Enter Data	----	----	----	----	----
410	Average Rate Base	Enter Data	22,767,847	0	886,510	296,265	23,823,304
420	Return	Enter Data	2,561,383	0	99,732	33,330	2,680,122
430	Rate of Return	Enter Data	11.25%	11.25%	11.25%	11.25%	11.25%

COS-1(P)
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company - C
Transmittal Number : 47
COSA: PRTC

		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues				
100 Network Access	Enter Data	3,503,748	73,386,952	7,346,947
110 Uncollectibles	Enter Data	0	0	0
120 Common Line Support	Enter Data	n/a	n/a	0
130 Long Term	Enter Data	n/a	n/a	0
140 Transitional	Enter Data	n/a	n/a	0
150 Miscellaneous	Enter Data	0	0	0
160 Net Revenues	Enter Data	3,503,748	73,386,952	7,346,947
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	593,069	13,188,369	1,209,450
171 Network Support	Enter Data	3,235	57,285	6,644
172 General Support	Enter Data	166,148	2,946,449	343,523
173 Central Office	Calculated Field	242,535	9,486,886	685,239
174 Operator Systems	Enter Data	0	6,289,854	0
175 COE Switching	Enter Data	0	739	0
176 COE Transmission	Enter Data	245,902	3,196,293	685,239
177 IOT	Enter Data	0	0	0
178 Cable & Wire Facilities	Enter Data	177,784	697,750	174,044
180 Plant Non-Sp. Less Dep/Amor	Enter Data	198,906	3,523,300	409,227
190 Depreciation / Amortization	Enter Data	1,285,866	25,170,223	2,626,228
200 Customer Operations	Enter Data	130,090	3,123,096	348,979
201 Marketing	Enter Data	91,645	1,619,375	186,579
202 Local Business Office	Enter Data	11,622	206,650	117,042
203 Revenue Accounting	Enter Data	26,823	1,297,069	45,357
204 Other Billing & Collection	Enter Data	0	0	0
210 Access	Enter Data	n/a	n/a	0
220 Corporate Operations	Enter Data	599,346	13,020,407	1,288,867
230 AFUDC	Enter Data	12,409	219,785	25,523
240 Other Exp. & Adjustments	Enter Data	636	11,272	1,309
250 Taxes Other than FIT	Enter Data	196,542	3,481,238	404,269
260 Total Exp and Other Taxes	Enter Data	2,986,950	61,394,884	6,273,501
		----	----	----
FIT Adjustments				
	Enter Data	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0
280 Amortized ITC	Enter Data	0	0	0
290 Federal Income Taxes	Enter Data	0	0	0
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	2,987,758	61,394,884	6,273,501
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	1,933,989	34,281,101	3,990,693
320 Central Office Equip-Switch	Calculated Field	0	121,539,835	0
321 Operator Systems	Enter Data	0	3,151,151	0
322 Tandem Switching	Enter Data	0	59,647,974	0

COS-1(P)
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company - C
Transmittal Number : 47
COSA: PRTC

		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues				
323	Local Switching Cat. 3	Enter Data	0	58,740,710
324	Equal Access	Enter Data	0	0
330	Central Office Equip-Trans	Calculated Field	967,314	114,934,302
331	Subscriber Lines	Enter Data	0	24,564,728
332	Exchange Circuit	Enter Data	0	494,789
333	Interexchange Circuit	Enter Data	0	861,993
334	Host Remote	Enter Data	0	463,595
340	Cable & Wire	Calculated Field	967,314	23,606,343
341	Subscriber Lines	Enter Data	3,419	8,846,960
342	Exchange	Enter Data	0	5,596,117
343	Interexchange	Enter Data	0	22,435,082
344	Host Remote	Enter Data	0	4,455,195
350	Info Orig/Term Equipment	Enter Data	1,551,822	367,553
360	Amortizable Assets	Enter Data	0	16,083,962
370	Total Plant In Service	Calculated Field	2,904,721	773,369
		----	----	----
Adjustments to TPIS				
380	Depr / Amor Reserve	Enter Data	12,217,619	5,711,966
390	Accum Deferred Income Tax	Enter Data	0	25,205,292
400	Other Rate Base Adjust.	Enter Data	403,137	0
		----	----	----
Return Data				
410	Average Rate Base	Enter Data	3,851,924	7,139,484
420	Return	Enter Data	433,341	828,694
430	Rate of Return	Enter Data	11.25%	11.25%

COS-1(H)

Filing Date:

Filing Entity:

Transmittal Number :

COSA:

06/17/02

Puerto Rico Telephone Company - Cost Analysis Summary

47

PRTC

Rate-of Return TRP

Historical, Calendar Year 2001

Revenues	Total Company (A) Enter Data except for row 173.	Part 64 Adjustments (B) Enter Data except for row 173.	Other Adjustments (C) Enter Data except for row 173.	Subject to Separations (D) Calculated Field	Total Interstate (E) Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	242,802,357
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	242,802,357
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	41,262,492
171 Network Support	2,804,000	485,000	0	2,319,092	550,963
172 General Support	55,579,000	8,070,000	(1,000)	47,510,861	11,527,893
173 Central Office	39,170,558	0	0	39,170,558	12,023,705
174 Operator Systems	2,529	0	0	2,529	808
175 COE Switching	21,057,751	0	0	21,057,751	6,353,357
176 COE Transmission	18,110,675	0	0	18,110,278	5,669,539
177 IOT	63,737,000	61,190,000	(2,000)	2,548,930	637,233
178 Cable & Wire Facilities	65,521,643	0	0	65,521,643	16,522,699
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	11,591,294
190 Depreciation / Amortization	295,653,000	5,836,000	264,000	289,553,435	76,521,702
200 Customer Operations	n/a	n/a	n/a	n/a	15,277,768
201 Marketing	28,895,000	8,375,000	(372,000)	20,891,145	5,244,518
202 Local Business Office	49,513,936	5,026,015	0	44,487,584	8,199,088
203 Revenue Accounting	14,923,561	1,526,941	0	13,396,517	1,680,684
204 Other Billing & Collection	572,666	58,057	0	514,605	153,479
210 Access	n/a	n/a	n/a	n/a	4,204,067
220 Corporate Operations	n/a	n/a	n/a	n/a	43,520,725
230 AFUDC	n/a	n/a	n/a	n/a	718,601
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	53,811
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	8,170,944
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	198,045,910
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	198,045,910
	----	----	----	----	----

COS-1(H)
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company -
Transmittal Number : 47
COSA: PRTC

Rate-of Return TRP
Cost Analysis Summary
Historical, Calendar Year 2001

Revenues	Total Company (A) Enter Data except for row 173. Enter Data except rows 320,330,340 and 370.	Part 64 Adjustments (B) Enter Data except for row 173. Enter Data except rows 320,330,340 and 370.	Other Adjustments (C) Enter Data except for row 173. Enter Data except rows 320,330,340 and 370.	Subject to Separations (D) Calculated Field Enter Data except rows 320,330,340 and 370.	Total Interstate (E) Enter Data except for row 173, 260 and 300. Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service	----	----	----	----	----
310 General Support	506,613,000	83,795,000	(4,972,000)	427,789,303	104,537,236
320 Central Office Equip-Switch	462,945,000	338,000	8,842,000	453,765,321	114,759,553
321 Operator Systems	29,162,291	0	301,000	28,861,605	2,650,538
322 Tandem Switching	106,971,362	78,100	2,043,095	104,850,241	56,584,634
323 Local Switching Cat. 3	399,137,637	259,899	11,202,904	387,675,309	55,524,380
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	470,605,000	16,409,000	7,827,000	446,368,435	184,201,917
331 Subscriber Lines	221,933,583	7,768,800	3,786,662	210,377,871	52,120,606
332 Exchange Circuit	9,244,627	328,723	173,778	8,742,118	1,257,296
333 Interexchange Circuit	192,634,475	6,710,608	3,184,569	182,739,063	122,273,841
334 Host Remote	46,792,313	1,600,866	681,990	44,509,383	8,550,174
340 Cable & Wire	1,978,669,000	0	41,060,000	1,937,609,709	488,677,509
341 Subscriber Lines	1,920,101,631	0	39,842,086	1,880,260,235	466,220,167
342 Exchange	6,724,734	0	140,108	6,584,628	969,937
343 Interexchange	24,409,820	0	506,633	23,903,196	15,994,845
344 Host Remote	27,432,813	0	571,171	26,861,650	5,492,560
350 Info Orig/Term Equipment	110,246,000	103,467,000	186,000	6,593,586	1,648,397
360 Amortizable Assets	42,162,000	7,418,000	12,676,000	22,068,306	5,537,521
370 Total Plant In Service	3,643,566,000	211,427,000	70,324,000	3,361,816,494	899,362,132
	----	----	----	----	----
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	2,238,086,000	149,011,000	115,272,000	1,973,802,661	534,319,339
390 Accum Deferred Income Tax	0	0	0	0	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	21,852,397
	----	----	----	----	----
Return Data	----	----	----	----	----
410 Average Rate Base	n/a	n/a	n/a	n/a	317,664,201
420 Return	n/a	n/a	n/a	n/a	35,737,223
430 Rate of Return	n/a	n/a	n/a	n/a	11.25%

COS-1(H)	
Filing Date:	06/17/02
Filing Entity:	Puerto Rico
Transmittal Number:	47
COSA:	PRTC

COS-1(H)
Filing Date: 06/17/02
Filing Entity: Puerto Ri
Transmittal Number : 47
COSA: PRTC

Revenues	Billing & Collection (F) Enter Data	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	
Telephone Plant in Service	----	----	----	----	----	----	----
310 General Support	0	0	104,537,236	0	0	67,674,339	67,674,339
320 Central Office Equip-Switch	0	0	114,759,553	0	0	0	0
321 Operator Systems	0	0	2,650,538	0	0	0	0
322 Tandem Switching	0	0	56,584,634	0	0	0	0
323 Local Switching Cat. 3	0	0	55,524,380	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	184,201,917	0	0	51,584,096	51,584,096
331 Subscriber Lines	0	0	52,120,606	0	0	51,584,096	51,584,096
332 Exchange Circuit	0	0	1,257,296	0	0	0	0
333 Interexchange Circuit	0	0	122,273,841	0	0	0	0
334 Host Remote	0	0	8,550,174	0	0	0	0
340 Cable & Wire	0	0	488,677,509	0	0	461,355,056	461,355,056
341 Subscriber Lines	0	0	466,220,167	0	0	461,355,056	461,355,056
342 Exchange	0	0	969,937	0	0	0	0
343 Interexchange	0	0	15,994,845	0	0	0	0
344 Host Remote	0	0	5,492,560	0	0	0	0
350 Info Orig/Term Equipment	0	0	1,648,397	0	0	1,648,397	1,648,397
360 Amortizable Assets	0	0	5,537,521	0	0	3,540,421	3,540,421
370 Total Plant In Service	0	0	899,362,132	0	0	585,802,309	585,802,309
	----	----	----	----	----	----	----
Adjustments to TPIS	----	----	----	----	----	----	----
380 Depr / Amor Reserve	0	0	534,319,339	0	0	346,099,190	346,099,190
390 Accum Deferred Income Tax	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	0	0	21,852,397	0	0	14,029,152	14,448,805
	----	----	----	----	----	----	----
Return Data	----	----	----	----	----	----	----
410 Average Rate Base	n/a	n/a	317,664,201	0	0	209,971,185	209,971,185
420 Return	n/a	n/a	35,737,223	0	0	23,621,758	23,621,758
430 Rate of Return	n/a	0.00%	11.25%	0.00%	0.00%	11.25%	11.25%

COS-1(H)
Filing Date: 06/17/02
Filing Entity: Puerto Ri
Transmittal Number : 47
COSA: PRTC

Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
100 Network Access	18,818,348	0	748,242	1,743,475	18,921,700	29,278,923
110 Uncollectibles	0	0	0	0	0	0
120 Common Line Support	0	n/a	n/a	n/a	n/a	n/a
130 Long Term	0	n/a	n/a	n/a	n/a	n/a
140 Transitional	0	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0
160 Net Revenues	18,818,348	0	748,242	1,743,475	18,921,700	29,278,923
	----	----	----	----	----	----
Expenses	----	----	----	----	----	----
170 Plant Specific	4,032,065	0	145,446	15,839	3,825,087	5,265,692
171 Network Support	36,425	0	828	382	17,045	60,750
172 General Support	792,633	0	32,940	15,097	733,915	1,597,073
173 Central Office	3,203,007	0	111,678	360	3,074,126	3,069,563
174 Operator Systems	3,202,794	0	76,667	0	3,073,897	0
175 COE Switching	214	0	6	360	229	0
176 COE Transmission	0	0	35,006	0	0	3,069,563
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	538,306
180 Plant Non-Sp. Less Dep/Amor	802,730	0	36,058	16,514	808,904	1,667,165
190 Depreciation / Amortization	6,175,956	0	259,754	178,768	6,470,876	10,219,723
200 Customer Operations	548,246	0	21,704	897,702	481,359	1,084,748
201 Marketing	363,417	0	16,427	7,523	368,698	756,653
202 Local Business Office	46,959	0	2,273	1,040	51,280	100,529
203 Revenue Accounting	137,870	0	3,005	889,139	61,381	227,566
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	3,199,860	0	126,317	577,310	3,186,837	4,892,016
230 AFUDC	50,080	0	2,396	1,097	54,040	106,719
240 Other Exp. & Adjustments	3,772	0	191	87	4,321	8,229
250 Taxes Other than FIT	565,705	0	25,339	11,605	568,288	1,173,554
260 Total Exp and Other Taxes	15,152,013	0	605,890	1,693,746	15,143,721	23,935,512
	----	----	----	----	----	----
FIT Adjustments	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	0	0	0	0	0	0
	----	----	----	----	----	----
300 Total Expenses & Taxes	15,152,013	0	605,890	1,693,746	15,143,721	23,935,512
	----	----	----	----	----	----

COS-1(H)
Filing Date: 06/17/02
Filing Entity: Puerto Ri
Transmittal Number : 47
COSA: PRTC

Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service	----	----	----	----	----	----
310 General Support	7,279,669	0	345,758	158,272	7,791,913	15,464,705
320 Central Office Equip-Switch	54,841,602	0	1,429,670	1,166,617	57,321,664	0
321 Operator Systems	728,509	0	18,382	1,166,617	737,029	0
322 Tandem Switching	0	0	0	0	56,584,634	0
323 Local Switching Cat. 3	54,113,093	0	1,411,287	0	0	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	1,118,416	0	0	107,170,946
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	817,585
333 Interexchange Circuit	0	0	1,118,416	0	0	98,762,249
334 Host Remote	0	0	0	0	0	7,591,112
340 Cable & Wire	0	0	0	0	0	21,355,251
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	615,809
343 Interexchange	0	0	0	0	0	15,249,724
344 Host Remote	0	0	0	0	0	3,997,871
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	387,112	0	19,081	8,732	431,240	935,671
370 Total Plant In Service	62,508,383	0	2,912,925	1,333,621	65,544,817	144,926,573
	----	----	----	----	----	----
Adjustments to TPIS	----	----	----	----	----	----
380 Depr / Amor Reserve	34,077,606	0	1,720,954	871,721	35,567,340	84,352,834
390 Accum Deferred Income Tax	0	0	0	0	0	0
400 Other Rate Base Adjust.	1,525,691	0	74,301	34,004	1,677,713	3,274,982
	----	----	----	----	----	----
Return Data	----	----	----	----	----	----
410 Average Rate Base	25,099,837	0	1,019,073	382,813	26,054,842	40,058,835
420 Return	2,823,732	0	114,646	43,066	2,931,170	4,506,619
430 Rate of Return	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%

COS-1(H)
Filing Date: 06/17/02
Filing Entity: Puerto Ri
Transmittal Number : 47
COSA: PRTC

Revenues	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
100 Network Access	3,565,535	73,076,223	7,617,947
110 Uncollectibles	0	0	0
120 Common Line Support	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a
150 Miscellaneous	0	0	0
160 Net Revenues	3,565,535	73,076,223	7,617,947
	----	----	----
Expenses	----	----	----
170 Plant Specific	651,903	13,936,032	1,342,011
171 Network Support	8,154	123,584	13,001
172 General Support	197,534	3,369,192	394,812
173 Central Office	257,501	9,716,235	732,536
174 Operator Systems	0	6,353,358	0
175 COE Switching	0	809	0
176 COE Transmission	257,501	3,362,070	732,536
177 IOT	0	0	0
178 Cable & Wire Facilities	188,714	727,020	201,662
180 Plant Non-Sp. Less Dep/Amor	203,684	3,535,055	420,077
190 Depreciation / Amortization	1,237,062	24,542,139	2,635,886
200 Customer Operations	135,175	3,168,934	361,308
201 Marketing	92,350	1,605,068	190,947
202 Local Business Office	12,135	214,216	121,733
203 Revenue Accounting	30,690	1,349,651	48,629
204 Other Billing & Collection	0	0	0
210 Access	n/a	n/a	n/a
220 Corporate Operations	595,317	12,577,657	1,302,634
230 AFUDC	12,905	227,237	27,310
240 Other Exp. & Adjustments	986	17,586	2,134
250 Taxes Other than FIT	143,443	2,487,934	295,494
260 Total Exp and Other Taxes	2,910,584	59,441,466	6,259,282
	----	----	----
FIT Adjustments	----	----	----
270 Adjustment for FIT	0	0	0
280 Amortized ITC	0	0	0
290 Federal Income Taxes	0	0	0
	----	----	----
300 Total Expenses & Taxes	2,910,584	59,441,466	6,259,282
	----	----	----

COS-1(H)
Filing Date: 06/17/02
Filing Entity: Puerto Ri
Transmittal Number : 47
COSA: PRTC

Revenues	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service	----	----	----
310 General Support	1,872,389	32,912,706	3,950,190
320 Central Office Equip-Switch	0	114,759,553	0
321 Operator Systems	0	2,650,537	0
322 Tandem Switching	0	56,584,634	0
323 Local Switching Cat. 3	0	55,524,380	0
324 Equal Access	0	0	0
330 Central Office Equip-Trans	959,062	109,248,424	23,369,397
331 Subscriber Lines	0	0	536,509
332 Exchange Circuit	0	817,585	439,711
333 Interexchange Circuit	0	99,880,665	22,393,177
334 Host Remote	959,062	8,550,174	0
340 Cable & Wire	2,842	21,358,093	5,964,360
341 Subscriber Lines	0	0	4,865,111
342 Exchange	0	615,809	354,128
343 Interexchange	0	15,249,724	745,121
344 Host Remote	1,494,689	5,492,560	0
350 Info Orig/Term Equipment	0	0	0
360 Amortizable Assets	0	1,781,836	215,266
370 Total Plant In Service	2,834,293	280,060,612	33,499,213
	----	----	----
Adjustments to TPIS	----	----	----
380 Depr / Amor Reserve	10,242,282	166,832,737	21,387,413
390 Accum Deferred Income Tax	0	0	0
400 Other Rate Base Adjust.	394,892	6,981,583	841,660
	----	----	----
Return Data	----	----	----
410 Average Rate Base	4,883,450	97,498,850	10,194,168
420 Return	549,388	10,968,621	1,146,844
430 Rate of Return	11.25%	11.25%	11.25%

COS-2

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

Transmittal Number:

47

COSA:

PRTC

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 17 of 37

	Common Line (A) Calculated Field except for rows 125 and 225	Traffic Sensitive Switched (B) Calculated Field except for rows 125 and 225	Traffic Sensitive Special (C) Calculated Field except for rows 125 and 225	Other Interstate (D) Calculated Field except for rows 125 and 225	Total Interstate (E) Calculated Field except for rows 125 and 225	Total Co. Subject to Separations (F) Calculated Field except for rows 125 and 225
Forecast, 7/02 - 6/30						
Revenue Requirement						
100 Depreciation/Amortization	50,878,126	25,170,223	2,626,228	0	78,674,577	298,268,401
105 Expense Less Dep & Amor	65,797,425	32,743,422	3,243,004	10,048,957	190,507,390	n/a
110 Taxes Less FIT	7,388,677	3,481,238	404,269	0	n/a	n/a
115 Return	19,883,650	9,415,474	898,648	n/a	n/a	n/a
120 FIT	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	143,947,878	70,810,358	7,172,149	n/a	n/a	n/a
135 Access Service Revenue	149,344,835	73,386,952	7,346,947	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	617,841,904	294,979,053	34,359,060	0	947,180,017	3,466,292,029
145 Rate Base Adjustments	15,184,746	7,139,484	828,694	0	23,152,924	n/a
150 Depreciation Reserves	419,468,385	201,218,616	25,205,292	0	645,892,293	2,388,994,634
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	213,558,265	100,899,921	9,982,462	0	324,440,648	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	49,343,676	24,542,139	2,635,886	0	76,521,702	289,553,435
205 Expense Less Dep & Amor	67,548,049	32,411,393	3,327,902	10,065,918	113,353,264	n/a
210 Taxes Less FIT	5,387,519	2,487,934	295,494	0	n/a	n/a
215 Return	23,621,758	10,968,621	1,146,844	n/a	n/a	n/a
220 FIT	0	0	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	145,901,002	70,410,087	7,406,126	n/a	n/a	n/a
235 Access Service Revenue	152,042,267	73,076,223	7,617,947	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	585,802,309	280,060,612	33,499,213	0	n/a	3,361,816,494
245 Rate Base Adjustments	14,448,805	6,981,583	841,660	0	21,852,397	n/a
250 Depreciation Reserves	346,099,190	166,832,737	21,387,413	0	534,319,339	1,973,802,661
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	254,151,924	120,209,458	12,953,460	0	387,314,842	n/a

COS-2

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

Transmittal Number:

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COSA:

PRTC

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
Forecast, 7/01 - 6/02						
Revenue Requirement						
100 Depreciation/Amortization	48,789,559	24,145,097	3,274,911	0	76,209,567	296,151,500
105 Expense Less Dep & Amor	70,697,026	36,003,433	3,789,512	9,245,065	119,735,036	n/a
110 Taxes Less FIT	5,504,186	2,654,466	354,067	0	n/a	n/a
115 Return	21,887,745	9,574,650	994,864	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	153,607,002	75,565,519	8,671,978	0	n/a	n/a
135 Access Service Revenue	0	75,565,519	8,671,978	0	n/a	n/a
	----	----	----	----	----	----
Rate Base	----	----	----	----	----	----
140 Telephone Plant in Service	598,528,478	288,629,591	38,498,466	0	925,656,535	3,504,730,499
145 Rate Base Adjustments	12,791,937	6,245,613	834,914	0	19,872,464	n/a
150 Depreciation Reserves	367,817,052	184,691,969	27,110,096	0	579,619,117	2,140,427,500
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	199,273,550	87,007,351	9,087,556	0	295,368,457	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	46,525,182	24,149,319	3,353,211	0	74,027,712	287,798,830
205 Expense Less Dep & Amor	70,030,840	36,820,648	4,025,708	9,645,816	120,523,012	n/a
210 Taxes Less FIT	6,443,122	3,259,860	445,140	0	10,148,122	n/a
215 Return	25,481,205	12,098,788	1,397,646	0	38,977,639	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	150,012,360	76,549,478	9,088,055	9,645,816	245,295,709	n/a
235 Access Service Revenue	0	76,549,478	9,088,055	0	n/a	n/a
	----	----	----	----	----	----
Rate Base	----	----	----	----	----	----
240 Telephone Plant in Service	548,228,185	277,308,769	37,865,505	0	863,402,459	3,268,990,650
245 Rate Base Adjustments	15,239,343	7,934,105	1,088,727	0	24,262,175	n/a
250 Depreciation Reserves	294,461,682	154,409,487	23,308,318	0	472,179,487	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	229,798,010	109,100,403	12,633,252	0	351,531,665	n/a

COS-2

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

Transmittal Number:

47

COSA:

PRTC

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/00 - 6/01						
Revenue Requirement						
100 Depreciation/Amortization	47,205,932	22,291,321	2,863,387	2,658	72,363,298	29,946,000
105 Expense Less Dep & Amor	89,068,557	43,351,352	4,805,030	11,212,156	148,437,095	n/a
110 Taxes Less FIT	21,321,804	9,148,058	1,222,504	0	n/a	n/a
115 Return	24,977,314	10,393,450	1,194,551	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	161,251,803	76,036,124	8,862,968	0	n/a	n/a
135 Access Service Revenue	0	76,036,124	8,862,968	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	553,469,935	253,219,155	34,771,088	19,709	841,479,887	349,947,498
145 Rate Base Adjustments	(23,898,640)	(12,086,145)	(1,723,470)	557	(37,707,698)	n/a
150 Depreciation Reserves	309,245,739	149,574,780	22,545,927	7,102	481,373,548	208,420,999
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	222,020,561	92,386,225	10,618,230	13,079	325,038,095	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	45,081,253	20,499,601	3,697,324	0	69,278,178	28,298,888
205 Expense Less Dep & Amor	92,667,224	43,159,753	6,518,324	15,340,881	157,686,182	n/a
210 Taxes Less FIT	6,971,580	2,952,760	572,266	12,714	10,509,320	n/a
215 Return	29,546,848	12,079,862	2,041,660	63,160	43,731,530	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
	----	----	----	----	----	----
230 Revenue Requirement	Calculated Field	167,295,325	75,739,216	12,257,308	15,404,041	270,695,890
235 Access Service Revenue	Enter Data	0	75,739,216	12,257,308	n/a	n/a
	----	----	----	----	----	----
Rate Base						
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	517,044,205	222,031,893	43,834,407	976,405	783,886,910	329,096,628
245 Rate Base Adjustments	1,199,763	165,736	(296,338)	(1,359)	1,067,802	n/a
250 Depreciation Reserves	255,605,316	114,825,425	25,630,030	413,452	396,474,223	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	262,638,652	107,376,556	18,148,094	561,423	388,724,725	n/a

Page 20 of 37		Minute or Message Rate (A) Enter Data	Minute Miles Rate (B) Enter Data	Line or Trunk Rate (C) Enter Data	Minute or Message Demand (D) Enter Data	Minute Miles Demand (E) Enter Data	Line or Trunk Demand (F) Enter Data	Access Revenue (G) Enter Data except for rows 150 and 170	Revenue Requirement (H) Enter Data
Common Line									
100 Line Port Element		n/a	n/a	0.00	n/a	n/a	0	0	n/a
110 Multi-line Business EUCL		n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Single Line Business EUCL		n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Residential EUCL		n/a	n/a	0.00	n/a	n/a	0	0	n/a
140 Special Access Surcharge		n/a	n/a	0.00	n/a	n/a	12	0	n/a
150 Terminating CCL Premium		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Terminating CCL Non-Prem.		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Premium		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Originating CCL Non-Prem.		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
190 USF Contribution		n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
200 Common Line - - Total	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Calculated Field									
Information		----	----	----	----	----	----	----	----
210 Directory Assistance		0.570000	n/a	n/a	3,184,320	n/a	n/a	1,815,062	n/a
220 White Page Surcharge Prem.		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
230 White Pg. Surcharge Non-Prem.		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
240 Other Information		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
250 Information - - Total		n/a	n/a	n/a	n/a	n/a	n/a	n/a	1,819,202
Local Switching		----	----	----	----	----	----	----	----
260 Premium		0.005644	n/a	n/a	2,626,851,253	n/a	n/a	14,825,948	n/a
270 Non-Premium		0.002540	n/a	n/a	0	n/a	n/a	0	n/a
280 Equal Access		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
290 Switching - - Total		n/a	n/a	n/a	n/a	n/a	n/a	n/a	19,826,631
Local Transport		----	----	----	----	----	----	----	----
300 Premium LT Term.		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
310 Non-Prem. LT Term		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
320 Premium LT Facility		n/a	0.000000	n/a	n/a	0	n/a	0	n/a
330 Non-Prem. LT Facility		n/a	0.000000	n/a	n/a	0	n/a	0	n/a
340 Tandem Switching		0.009139	n/a	n/a	1,644,934,255	n/a	n/a	15,033,054	n/a
350 TST Termination		0.000805	n/a	n/a	5,253,702,506	n/a	n/a	4,229,231	n/a
360 TST Facility		n/a	0.000164	n/a	n/a	71,076,437,632	n/a	11,656,536	n/a
370 Premium Interconnection		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
380 Non-Prem. Interconnection		0.000000	n/a	n/a	0	n/a	n/a	0	n/a
390 Installation NRC per Trunk		n/a	n/a	180.00	n/a	n/a	202	36,360	n/a

REV-1

Filing Date:

Filing Entity:

Transmittal Number:

COSA:

06/17/02

Puerto Rico Telephone Company - (Test Year, 7/02 - 7/03

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PRTC

Rate-of-Return TRP

Switched Access Revenue

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	Termination Rate (A)	Circuit Rate (B)	Mileage Rate (C)	Termination Demand (D)	Circuit Demand (E)	Mileage Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Local Transport (Cont.)								
380 DS3 Entrance Facility	n/a	1398.25	n/a	n/a	161	n/a	225,118	n/a
390 DS3 Direct Term.	462.07	n/a	n/a	60	n/a	n/a	27,724	n/a
400 DS3 Direct Facility	n/a	n/a	132.98	n/a	n/a	167	22,208	n/a
410 DS1 Entrance Facility	n/a	67.85	n/a	n/a	177	n/a	12,009	n/a
420 DS1 Direct Term.	55.41	n/a	n/a	4054	n/a	n/a	224,632	n/a
430 DS1 Direct Facility	n/a	n/a	13.57	n/a	n/a	52443	711,652	n/a
440 VG Entrance Facility	n/a	20.35	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	5.65	n/a	n/a	65	n/a	n/a	367	n/a
460 VG Direct Facility	n/a	n/a	1.41	n/a	n/a	442	623	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	6,537,324	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	38,716,838	39,683,707
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	12.72	n/a	n/a	2800	n/a	35,616	n/a
500 4-Wire Chan. Term.	n/a	20.35	n/a	n/a	12747	n/a	259,401	n/a
510 Channel Mileage Term.	5.65	n/a	n/a	10326	n/a	n/a	58,342	n/a
520 Channel Mileage Facility	n/a	n/a	1.41	n/a	n/a	86001	121,261	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	55,947	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	67.85	n/a	n/a	18318	n/a	1,242,876	n/a
550 Channel Mileage Term.	55.41	n/a	n/a	21514	n/a	n/a	1,192,091	n/a
560 Channel Mileage Facility	n/a	n/a	13.57	n/a	n/a	111476	1,512,729	n/a
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	72,732	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	4,551,005	7,848,793

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. G equals Cols. (A x D) + (B x E) + (C x F).

REV-2

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - Combined

Transmittal Number: 47

COSA: PRTC

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Rate-of-Return TRP

Revenues Summary

Test Year, 7/02 - 7/03

	Total Network Access (A) Calculated Field	Recurring without ICB (B) Enter Data	Non-Recurring without ICB (C) Enter Data	ICB (D) Enter Data
100 Carrier Common Line	0	0	0	0
110 Special Access	7,848,793	7,540,053	308,740	0
120 Local Switching	14,825,948	14,825,948	0	0
130 Equal Access	0	0	0	0
140 Information	1,815,062	1,815,062	0	0
150 Local Transport	39,683,707	38,717,850	965,857	0
160 Total TS - Switched Calculated Field	56,324,717	55,358,860	965,857	0

Notes : Col. A = Cols. B + C + D. If a particular category is inapplicable, then that category equals 0.

RTE-1

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - Combined

Transmittal Number: 47

COSA: PRTC

Rate-of-Return TRP

Percent Change in
Historical Rate Levels

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Switched Access	7/1/2001 Rate (A) Enter Data	Current Effective Rate (B) Enter Data	Proposed 7/1/2002 Rate (C) Enter Data	% Change 7/1/2001 to 7/1/02 (D) Calculated Field	% Change Current 7/1/2002 (E) Calculated Field
100 Line Port	0.00000000	0.00000000	0.00000000	0.00%	0.00%
110 Premium CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
120 N.P. CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
130 Premium Switching (\$/MOU)	0.00819000	0.00630800	0.00564400	-31.09%	-10.53%
	----	----	----	----	----
140 N.P. Switching (\$/MOU)	0.00368550	0.00283860	0.00253980	-31.09%	-10.53%
	----	----	----	----	----
150 Equal Access	0.00000000	0.00000000	0.00000000	0.00%	0.00%
160 USF Contribution	0.00000000	0.00000000	0.00000000	0.00%	0.00%
170 Special Access Surcharge	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
End User Common Line	----	----	----	----	----
180 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
190 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

RTE-1

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Filing Entity: Puerto Rico Telephone Company - Combined

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Rate-of-Return TRP

Percent Change in
Historical Rate Levels

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	7/1/2001 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2002 Rate (C)	% Change 7/1/2001 to 7/1/02 (D)	% Change Current 7/1/2002 (E)
Local Transport Rates					
200 Prem. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
210 N.P. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
220 DS1 Entr. Facility (\$/Circuit)	60.61	84.90	67.85	11.95%	-20.08%
	----	----	----	----	----
230 DS1 Direct Trunk (\$/Circuit)	220.2	308.46	245.82	11.63%	-20.31%
	----	----	----	----	----
240 Tdm Sw. Transport ((\$/Circuit)	0.002254	0.002910	0.00325	44.19%	11.68%
	----	----	----	----	----
250 Tdm. Switching (\$/Tdm. MOU)	0.005371	0.006502	0.009139	70.15%	40.56%
	----	----	----	----	----
260 Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
270 N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
280 NRC (\$/Tk. Or Tks. Activated)	180.00	180.00	180.00	0.00%	0.00%
	----	----	----	----	----
290 2-Wire VG (\$/Cir., Avg. Mileage)	45.52	52.68	50.84	11.69%	-3.49%
	----	----	----	----	----
300 4-Wire VG (\$/Cir., Avg. Mileage)	59.18	68.50	66.10	11.69%	-3.50%

Notes: If Lines 170 & 180 or any other entry is inapplicable, then that rate is zero.

RTE-2
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company - Coml Using 2001 Demand
Transmittal Number: 47
COSA: PRTC

Rate-of-Return
Revenue Price-outs

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Switched Access	Revenue at 7/1/2001 Rates (A) Enter Data	Revenue at Current Rate (B) Enter Data	Change in Revenue, Cols. B-A (C) Calculated Field	Revenue at 7/1/2002 Rates (D) Enter Data	Change in Revenue, Cols. D-B (E) Calculated Field
100 Line Port	0	0	0	0	0
110 Multi-line Business	0	0	0	0	0
120 Residential & Single Line Bus.	0	0	0	0	0
130 Carrier Common Line	0	0	0	0	0
140 Special Access	10,846,522	11,984,350	1,137,828	11,621,023	(363,327)
150 Special Access Surcharge	----	----	----	----	----
160 Local Switching	19,071,603	14,689,093	(4,382,510)	13,142,873	(1,546,220)
170 Equal Access	0	0	0	0	0
180 Information	669,840	744,266	74,426	707,053	(37,213)
190 Local Transport	46,987,400	31,933,744	(15,053,656)	36,377,138	4,443,394
200 USF Contributions	\$4,204,067	\$4,204,067	0	\$3,303,500	(900,567)

Notes: If company belongs to the NECA common line pool, then revenue equals zero.

RTE-3
Filing Date: 06/17/02
Filing Entity: Puerto Rico Telephone Company
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 COSA: PRTC
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Rate-of-Return TRP
COSA's for which Rates
- are Averaged or Pooled

		Multi-line Business (A)	Residential & Single Line Business (B)	Carrier Common Line (C)
	COSA			
100	PRSA	NECA	NECA	NECA
110	PRCC	NECA	NECA	NECA
120				
130				
140				
150				
160				
170				
180				
190				
200				
210				
220				
230				

Notes: Companies should list all COSA's for which rates are averages or pooled.

RTE-3

Filing Date: 06/17/02
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COSA: PRTC
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COSA	Local Switching (D)	Local Transport (E)	Information (F)	Equal Access (G)	Special Access (H)
100 PRSA	PRTC	PRTC	PRTC	PRTC	PRTC
110 PRCC	PRTC	PRTC	PRTC	PRTC	PRTC
120					
130					
140					
150					
160					
170					
180					
190					
200					
210					
220					
230					

Notes: Companies should list all (

DMD-1

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

Transmittal Number: 47

COSA:

PRTC

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Rate-of-Return TRP

Common Line

Minutes-of-Use

	Premium Originating Enter Data	Premium Terminating Enter Data	Premium Total Calculated Field	Non-Premium Originating Enter Data	Non-Premium Terminating Enter Data	Non-Premium Total Calculated Field
Historical	(A)	(B)	(C)	(D)	(E)	(F)
100 1st Qtr. 1998	0	0	0	0	0	0
110 2nd Qtr. 1998	0	0	0	0	0	0
120 3rd Qtr. 1998	0	0	0	0	0	0
130 4th Qtr. 1998	0	0	0	0	0	0
140 1st Qtr. 1999	0	0	0	0	0	0
150 2nd Qtr. 1999	0	0	0	0	0	0
160 3rd Qtr. 1999	0	0	0	0	0	0
170 4th Qtr. 1999	0	0	0	0	0	0
180 1st Qtr. 2000	0	0	0	0	0	0
190 2nd Qtr. 2000	0	0	0	0	0	0
200 3rd Qtr. 2000	0	0	0	0	0	0
210 4th Qtr. 2000	0	0	0	0	0	0
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	0	0	0	0	0	0
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	0	0	0	0	0	0

DMD-1

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

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COSA:

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Rate-of-Return TRP

Common Line

Minutes-of-Use

Historical	Total Originating (A) Enter Data	Total Terminating (B) Enter Data	Grand Total (C) Calculated Field	Chargeable Originating (D) Enter Data	Chargeable Terminating (E) Enter Data
100 1st Qtr. 1998	0	0	0	0	0
110 2nd Qtr. 1998	0	0	0	0	0
120 3rd Qtr. 1998	0	0	0	0	0
130 4th Qtr. 1998	0	0	0	0	0
140 1st Qtr. 1999	0	0	0	0	0
150 2nd Qtr. 1999	0	0	0	0	0
160 3rd Qtr. 1999	0	0	0	0	0
170 4th Qtr. 1999	0	0	0	0	0
180 1st Qtr. 2000	0	0	0	0	0
190 2nd Qtr. 2000	0	0	0	0	0
200 3rd Qtr. 2000	0	0	0	0	0
210 4th Qtr. 2000	0	0	0	0	0
	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	0	0	0	0	0
	----	----	----	----	----
230 Test Year, 7/02 - 6/03	0	0	0	0	0

DMD-1

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

Transmittal Number:

47

COSA:

PRTC

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Rate-of-Return TRP

Traffic Sensitive

Minutes-of-Use

Historical	Premium Local Switching (A) Enter Data	Non-Premium Local Switching (B) Enter Data	Total Local Switching (C) Calculated Field	Total Chargeable Switching (D) Calculated Field	Total Tandem Switching* (E) Enter Data	Tandem Switching Transport ** (F) Enter Data
100 1st Qtr. 1998	495,855,101	0	495,855,101	495,855,101	336,761,747	336,761,747
110 2nd Qtr. 1998	497,604,709	0	497,604,709	497,604,709	342,560,464	342,560,464
120 3rd Qtr. 1998	516,313,767	0	516,313,767	516,313,767	351,142,124	351,142,124
130 4th Qtr. 1998	606,508,629	0	606,508,629	606,508,629	417,058,700	417,058,700
140 1st Qtr. 1999	542,128,802	0	542,128,802	542,128,802	365,834,931	365,834,931
150 2nd Qtr. 1999	559,623,246	0	559,623,246	559,623,246	377,676,547	377,676,547
160 3rd Qtr. 1999	584,248,581	0	584,248,581	584,248,581	394,323,768	394,323,768
170 4th Qtr. 1999	604,175,771	0	604,175,771	604,175,771	407,788,126	407,788,126
180 1st Qtr. 2000	657,112,036	0	657,112,036	657,112,036	411,483,557	411,483,557
190 2nd Qtr. 2000	670,397,631	0	670,397,631	670,397,631	419,802,996	419,802,996
200 3rd Qtr. 2000	588,301,065	0	588,301,065	588,301,065	368,394,127	368,394,127
210 4th Qtr. 2000	646,422,536	0	646,422,536	646,422,536	404,789,793	404,789,793
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	2,328,645,039	0	2,328,645,039	2,328,645,039	1,385,852,096	1,385,852,096
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	2,626,851,253	0	2,626,851,253	2,626,851,253	1,644,934,254	1,644,934,254

Notes: Local switching MOU are the same as the billable units for the interconnection charge.

* Refers to the MOU switched at a company tandem, as discussed in Part 69. 11(f-g).

** Refers to the MOU carried over non-dedicated trunks; i.e., tandem switched transport or common trunks.

DMD-2

Filing Date: 6/17/2002

Filing Entity: Puerto Rico Telephone Company - Combi Demand

Transmittal Number: 47

COSA: PRTC

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Rate-of-Return TRP

Special Access

	1/01 - 12/01 Channel Terminations (A) Enter Data	1/01 - 12/01 Number of Circuits (B) Enter Data	1/01 - 12/01 Interoffice Miles (C) Enter Data	7/02 - 6/30 Channel Terminations (D) Enter Data	7/02 - 6/30 Number of Circuits (E) Enter Data	7/02 - 6/30 Interoffice Miles (F) Enter Data
100 Metallic	0	0	0	0	0	0
110 Telegraph	202	101	421	183	91	358
120 VG less WATS	17954	8977	101519	15547	7774	86002
130 WATS	0	0	0	0	0	0
140 full-time Audio	4	2	0	4	2	0
150 High Capacity	19146	9573	111006	19935	9968	113079

DMD-3

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - Combined

Transmittal Number: 47

COSA: PRTC

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Rate-of-Return TRP

Common Line

Revenue and Demand

		1/01 - 12/01 Historical Revenue (A)	1/01 - 12/01 Historical MOU or Lines (B)	7/02 - 6/30 Test Year Revenue (C)	7/02 - 6/30 Test Year MOU or Lines (D)
100 End User Common Line, Total	Enter Data	0	0	0	0
110 Line Port Element	Enter Data	0	0	0	0
120 Residential	Enter Data	0	0	0	0
130 Single Line Business	Enter Data	0	0	0	0
140 Multi-line Business	Enter Data	0	0	0	0
150 Special Access Surcharge	Enter Data	0	0	0	0
160 Carrier Common Line	Enter Data	0	0	0	0
170 Total Common Line Revenue	Calculated Field	0	n/a	0	n/a

DMD-4**Filing Date:****06/17/02****Filing Entity:****Puerto Rico Telephone Company - Combined****Transmittal Number:****47****COSA:****PRTC****Page 1 of 1****Rate-of-Return TRP****Minutes-of-Use****Historical vs. Forecast**

			Common Line MOU (A)		Traffic Sensitive MOU (B)
100 Test Year	7/02 - 6/30	Calculated Field		0 Calculated Field	2,626,851,253
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	2,328,645,039
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	2,846,046,265
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	2,562,233,268
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	2,587,171,102
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	2,290,176,400
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	2,321,989,502
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	2,116,282,206

Notes: Actual operating statistics should be reported for the PYCOS years.
 These data should be consistent with those in Chart DMD-4 in previous TRPs.
 If a forecast was not reported for any particular test year, then enter 0.

DMD-5

Filing Date: 06/17/02

Filing Entity: Puerto Rico Telephone Company - Combined

Transmittal Number: 47

COSA: PRTC

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

	1/01 - 12/01 VG (A) Enter Data	1/01 - 12/01 DSI (B) Enter Data	1/01 - 12/01 DS3 (C) Enter Data	Test Year 7/02 - 6/30 VG (D) Enter Data	Test Year 7/02 - 6/30 DS1 (E) Enter Data	Test Year 7/02 - 6/30 DS3 (F) Enter Data
100 Entrance Facility	0.00	164.00	155.00	0.00	177.00	161.00
110 Direct Trunked Transport	60.00	3907.00	57.00	65.00	4054.00	60.00

Notes: Demand should be annualized and reflect application of the percent interstate usage factor (PIU).

ERN-1

Filing Date:

06/17/02

Filing Entity:

Puerto Rico Telephone Company - Combined

Transmittal Number:

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Rate-of-Return TRP

Rate-of-Return

Summary

	1999/2000 FCC Monitoring Period (A) Enter Data	2001 Calendar Year (B) Enter Data	7/02 - 6/30 Test Year (C) Enter Data
100 Interstate Access, Total	9.63%	12.50%	11.25%
110 Carrier Common Line	11.45%	12.24%	11.25%
120 Special Access	3.63%	14.61%	11.25%
130 Local Switching	21.70%	36.79%	11.25%
140 Information	-133.31%	-156.15%	11.25%
150 Local Transport	0.11%	4.96%	11.25%
160 Traffic Sensitive Switched, Total	6.45%	12.82%	11.25%

Filing Date:
Filing Entity
Transmittal Number:
COSA:
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07/02/02
Telephone Company
47
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Rate-of-Return TRP
Base Study Factor

			Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
Relative MOU's - Tandem Switching								
100	Interstate	Enter Data	3,234,291,580	3,645,000,000	5,542,000,000	5,542,000,000	5,542,000,000	5,542,000,000
110	Total Company	Enter Data	22,661,446,597	24,349,000,000	10,826,000,000	10,826,000,000	10,826,000,000	10,826,000,000
120	IS Factor	Calculated Field	14.2722%	14.9698%	51.1916%	51.1916%	51.1916%	51.1916%
Host/Remote MOU's								
130	Interstate	Enter Data	512,035,269	27,994,000,000	33,001,000,000	33,001,000,000	33,001,000,000	33,001,000,000
140	Total Company	Enter Data	3,357,093,043	135,279,000,000	144,390,000,000	144,390,000,000	144,390,000,000	144,390,000,000
150	IS Factor	Calculated Field	15.2523%	20.6935%	22.8555%	22.8555%	22.8555%	22.8555%
Host/Remote MOU Miles								
160	Interstate	Enter Data	7,829,509,254	17,394,659,774	33,001,000,000	33,001,000,000	33,001,000,000	33,001,000,000
170	Total Company	Enter Data	27,193,949,874	84,058,447,509	144,390,000,000	144,390,000,000	144,390,000,000	144,390,000,000
180	IS Factor	Calculated Field	28.7914%	20.6935%	22.8555%	22.8555%	22.8555%	22.8555%
Conversation Minutes								
190	Interstate	Enter Data	3,582,875,944	4,096,000,000	5,542,000,000	5,542,000,000	5,542,000,000	5,542,000,000
200	Total Company	Enter Data	8,997,892,372	9,374,000,000	10,826,000,000	10,826,000,000	10,826,000,000	10,826,000,000
210	IS Factor	Calculated Field	39.8191%	43.6953%	51.1916%	51.1916%	51.1916%	51.1916%
Conversation Minute Miles								
220	Interstate	Enter Data	19,060,900,640	21,767,868,872	47,712,000,000	47,712,000,000	47,712,000,000	47,712,000,000
230	Total Company	Enter Data	47,868,788,970	49,807,856,618	92,148,000,000	92,148,000,000	92,148,000,000	92,148,000,000
240	IS Factor	Calculated Field	39.8191%	43.7037%	51.7776%	51.7776%	51.7776%	51.7776%

The above Base Study Factors apportion on the following investment:

	Part 32 Account	Part 36 Category
Relative MOU's-Tandem Switching	2210	COE Cat. 3
Host/Remote MOU's	2230	COE Cat. 4.3
Host/Remote MOU Miles	2410	C&WF Cat. 4
Conversation Minutes	2230	COE Cat. 4.23
Conversation Minutes Miles	2410	C&WF Cat. 3

RORDEM-1

Filing Date:

06/17/02

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Puerto Rico Telephone Company - Combined

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Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU (A) Enter Data	Intrastate DEM MOU (B) Enter Data	Local DEM MOU (C) Enter Data	Total DEM MOU (D) Calculated Field	Interstate MDEM Factor (E) Calculated Field	No. of Switched Access Lines (F) Enter Data	Part 36.125(e) Historical Weighting (G) Enter Data	Interstate WDEM Factor (H) Calculated Field
1995	-	-	-	-	0.0000%		0	0.0000%
1996	-	-	-	-	0.0000%	-	0	0.0000%
1997	-	-	-	-	0.0000%	-	0	0.0000%
1998	-	-	-	-	0.0000%	-	0	0.0000%
1999	-	-	-	-	0.0000%	-	0	0.0000%
2000	-	-	-	-	0.0000%	-	0	0.0000%
2001	-	-	-	-	0.0000%	-	0	0.0000%

61.38 ACR-1 Historical

Filing Date: 6/17/2002
Filing Entity: Puerto Rico Telephone
Transmittal Number : 47
COSA: PRTC

Rate-of Return TRP
ACR Adjustments
Historical (Calendar Year 2001)

Section 61.38 carriers should ANNUALIZE their revenue requirement figures for this worksheet.

Access Category	Interstate Revenue Requirement Prior to Adjustments	Local Switching Support	Sub-Total	Factor Used for Line Port Adjustment	Line Port Transfer	Universal Service Fund Contribution	JUL '00 - JUN '01 TIC Revenues	TIC Revenue Requirement for Historical Period	Interstate Revenue Requirement Used as Base for TIC Re-allocation	TIC Re- allocation	Interstate Revenue Requirement Subject to Rate Making
Column	Note 1 (A)	Note 2 (B)	(C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	(I)	(J)	(K)
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields
Common Line	\$153,234,044		\$153,234,044		\$6,992,894	\$4,204,067			\$160,226,938	\$16,065,926	\$176,292,864
Local Switching	\$23,309,646	\$0	\$23,309,646		\$6,992,894				\$16,316,752	\$1,636,078	\$17,952,830
Information	\$2,319,307		\$2,319,307						\$2,319,307	\$232,556	\$2,551,863
Transport	\$49,753,091		\$49,753,091	30.00%			\$21,299,598	\$24,844,192	\$24,908,899	\$2,497,611	\$30,951,104
Special Access	\$8,650,921		\$8,650,921						\$8,650,921	\$867,426	\$9,518,347
TOTAL (Calculated Fields)	\$237,267,009		\$237,267,009						\$212,422,817	\$21,299,598	\$237,267,009

Note 1: Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

Note 2: USAC Allocation Amount

Note 3: Percentage factor based on carrier's cost study or 30%.

Note 4: Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

Note 5: Based on USF Contributions placed into self identified sub-accounts of expense Account 6540

Note 6: "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

Note 7: TIC Revenue Requirement for historical period based on carrier's July, 2000 annual access tariff filing.

61.38 ACR-1 Projected

Filing Date: 6/17/2002
Filing Entity: Puerto Rico Telephone
Transmittal Number : 47
COSA: PRTC

Rate-of Return TRP
ACR Adjustments
Test Year, 7/02-6/03

Section 61.38 carriers should ANNUALIZE their revenue requirement figures for this worksheet.

Access Category	Interstate Revenue Requirement Prior to Adjustments	Local Switching Support	Sub-Total	Factor Used for Line Port Adjustment	Line Port Transfer	Universal Service Fund Contribution	JUL '00 - JUN '01 TIC Revenues	Test Year TIC Revenue Requirement	Interstate Revenue Requirement Used as Base for TIC Re- allocation	TIC Re- allocation	Interstate Revenue Requirement Subject to Rate Making
Column	Note 1 (A)	Note 2 (B)	(C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	(I)	(J)	(K)
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields
Common Line	\$149,344,835		\$149,344,835		\$5,947,989	\$3,303,500			\$155,292,824	\$10,607,559	\$165,900,384
Local Switching	\$19,826,631	\$0	\$19,826,631		\$5,947,989				\$13,878,642	\$948,006	\$14,826,648
Information	\$1,702,884		\$1,702,884						\$1,702,884	\$116,319	\$1,819,203
Transport	\$51,857,437		\$51,857,437	30.00%			\$21,299,598	\$14,711,080	\$37,146,357	\$2,537,350	\$39,683,707
Special Access	\$7,346,947		\$7,346,947						\$7,346,947	\$501,847	\$7,848,794
TOTAL (Calculated Fields)	\$230,078,734		\$230,078,734			\$21,299,598			\$215,367,654	\$14,711,080	\$230,078,734

Note 1: Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

Note 2: USAC Allocation Amount

Note 3: Percentage factor based on carrier's cost study or 30%.

Note 4: Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

Note 5: Based on projected USF Contributions.

Note 6: "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

Note 7: TIC Revenue Requirement for test period.

1. Name and Address of Reporting Company: Name Puerto Rico Telephone Company Address P.O. Box 360998 City,State,Zip San Juan, PR 00936-0998		2. Reporting Period (a) Annual Period Covered: From: January-01 To: December-01 (b) Cumulative Period Covered: From: January-01 To: December-01	
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FCC 492

RATE OF RETURN REPORT

(Read Instructions on Reverse Before Completing)

Dollar Amounts Shown in Thousands

3. Particulars	(A) Interstate Access		(B) Common Line		(C) Special Access	
	Current Year	Cumulative	Current Year	Cumulative	Current Year	Cumulative
1. Total Revenues	\$264,807	\$264,807	\$170,966	\$170,966	\$9,070	\$9,070
2. Total Expenses and Taxes	\$224,743	\$224,743	\$145,164	\$145,164	\$7,547	\$7,547
3. Oper. Inc. (Net Return)(1-2)	\$40,065	\$40,065	\$25,801	\$25,801	\$1,523	\$1,523
4. Rate Base (Avg. Net Invest.)	\$320,546	\$320,546	\$210,717	\$210,717	\$10,423	\$10,423
5. Rate of Return (3/4) Annualized	12.50%	12.50%	12.24%	12.24%	14.61%	14.61%
6. FCC Ordered Refund Amortized for Current Period (see Inst. I)	\$0	\$0	\$0	\$0	\$0	\$0
7. Net Return (incl. effect of FCC Ordered Refund)(3+6)	\$40,065	\$40,065	\$25,801	\$25,801	\$1,523	\$1,523
8. Rate of Return (incl. effect of FCC Ordered Refund)(7/4) Annualized	12.50%	12.50%	12.24%	12.24%	14.61%	14.61%

3. Particulars	(D) End Office		(E) Information		(F) Local Transport	
	Current Year	Cumulative	Current Year	Cumulative	Current Year	Cumulative
1. Total Revenues	\$33,490	\$33,490	\$765	\$765	\$50,516	\$50,516
2. Total Expenses and Taxes	\$23,735	\$23,735	\$1,374	\$1,374	\$46,921	\$46,921
3. Oper. Inc. (Net Return)(1-2)	\$9,755	\$9,755	(\$609)	(\$609)	\$3,595	\$3,595
4. Rate Base (Avg. Net Invest.)	\$26,517	\$26,517	\$390	\$390	\$72,499	\$72,499
5. Rate of Return (3/4) Annualized	36.79%	36.79%	-156.15%	-156.15%	4.96%	4.96%
6. FCC Ordered Refund Amortized for Current Period (see Inst. I)	\$0	\$0	\$0	\$0	\$0	\$0
7. Net Return (incl. effect of FCC Ordered Refund)(3+6)	\$9,755	\$9,755	(\$609)	(\$609)	\$3,595	\$3,595
8. Rate of Return (incl. effect of FCC Ordered Refund)(7/4) Annualized	36.79%	36.79%	-156.15%	-156.15%	4.96%	4.96%

4. Rates of Return for the Switched Traffic Sensitive Category		5. Multiplicative Factor Used for Annualizing Rate of Return for Cumulative Measurement Period 0.50
(a) Current Year 12.82%	(b) Cumulative 12.82%	
		6. Total Out-of-Period Adjustments (see instruction L) 0

7. CERTIFICATION: I certify that I am the chief financial officer or the duly assigned accounting officer; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in this report are true and this report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the specified period.

Date 11-Jun-02	Typed Name of Person Signing Luis Caldero	Title of Person Signing Tariff and Cost Separations Director	Signature
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WILLFUL FALSE STATEMENTS MADE ON THIS FORM ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. CODE, TITLE 18, Section 1001), AND/OR REVOCATION OF ANY STATION LICENSE OR CONSTRUCTION PERMIT (U.S. CODE, TITLE 47, Section 312(a)(1)), AND/OR FORFEITURE (U.S. CODE, TITLE 47, Section 503).

FCC 492 - March 1999



CERTIFICATION

I am the Vice President Legal and Regulatory for Puerto Rico Telephone Company. I hereby certify that I have overall responsibility for the preparation of all data supporting the Puerto Rico Telephone Company Combined Entity Annual Access Tariff Filing, and that I am authorized to execute this certification. Based upon the information provided to me by my employees responsible for the preparation of, or for the supervision of the preparation of the data submitted in support of the rates contained in the proposed filing, I hereby certify that the data has been examined and reviewed and are true, correct, and complete.

Date: **06 /17/ 02**

/s Jose E. Arroyo Esq.