

COS-1(P)
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number : 105
COSA: ALALAN02

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	n/a	n/a
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	n/a	n/a
	Enter Data	----	----	----	----	----	----
	Enter Data	----	----	----	----	----	----
Expenses							
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	953,991	0
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	15,103	0
172 General Support	Enter Data	n/a	n/a	n/a	n/a	216,835	0
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	342,250	0
174 Operator Systems	Enter Data	n/a	n/a	n/a	n/a	0	0
175 COE Switching	Enter Data	n/a	n/a	n/a	n/a	182,420	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	159,830	0
177 IOT	Enter Data	n/a	n/a	n/a	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	n/a	n/a	n/a	379,804	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	235,633	0
190 Depreciation / Amortization	Enter Data	4,401,574	85,584	0	4,315,990	1,280,923	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	287,141	79,784
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	67,812	0
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	14,847	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	204,482	79,784
204 Other Billing & Collection	Enter Data	n/a	n/a	n/a	n/a	0	0
210 Access	Enter Data	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	Enter Data	n/a	n/a	n/a	n/a	425,003	22,961
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	12,782	0
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	1,603	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	185,507	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	3,382,583	102,746
	Enter Data	----	----	----	----	----	----
FIT Adjustments							
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	438,025	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	3,820,608	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
310 General Support	Enter Data	2,931,912	121,680	0	2,810,232	799,449	0
320 Central Office Equip-Switch	Calculated Field	12,670,653	0	0	12,670,653	4,229,515	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

COS-1(P)

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number : 105

COSA: ALALAN02

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

323	Local Switching Cat. 3	Enter Data	12,670,653	0	0	12,670,653	4,229,515	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	12,652,368	0	0	12,652,368	4,060,568	0
331	Subscriber Lines	Enter Data	9,658,049	0	0	9,658,049	2,846,618	0
332	Exchange Circuit	Enter Data	23,431	0	0	23,431	0	0
333	Interexchange Circuit	Enter Data	537,578	0	0	537,578	193,512	0
334	Host Remote	Enter Data	2,433,310	0	0	2,433,310	1,020,438	0
340	Cable & Wire	Calculated Field	44,191,891	0	0	44,191,891	11,485,821	0
341	Subscriber Lines	Enter Data	42,113,896	0	0	42,113,896	10,516,789	0
342	Exchange	Enter Data	922,417	0	0	922,417	480,705	0
343	Interexchange	Enter Data	162,246	0	0	162,246	71,762	0
344	Host Remote	Enter Data	993,332	0	0	993,332	416,566	0
350	Info Orig/Term Equipment	Enter Data	80,729	68,141	0	12,588	3,147	0
360	Amortizable Assets	Enter Data	2,500	0	0	2,500	711	0
370	Total Plant In Service	Calculated Field	72,530,053	189,821	0	72,340,232	20,579,212	0
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	38,856,441	1,033,294	0	37,823,147	10,774,274	0
390	Accum Deferred Income Tax	Enter Data	6,548,304	32,348	0	6,515,956	1,855,682	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	808,900	0
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	8,758,156	n/a
420	Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
430	Rate of Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a

COS-1(P)
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number : 105
COSA: ALALAN02

		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	n/a	4,639,339	0	78	2,903,011	2,903,089
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	38,251	0	0	34,559	34,559
160 Net Revenues	Enter Data	n/a	4,677,590	0	78	2,937,570	2,937,648
	Enter Data	----	----	----	----	----	----
Expenses							
170 Plant Specific	Enter Data	0	953,991	0	37	508,888	508,925
171 Network Support	Enter Data	0	15,103	0	2	9,630	9,633
172 General Support	Enter Data	0	216,835	0	35	138,264	138,298
173 Central Office	Calculated Field	0	342,250	0	0	17,307	17,307
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	182,420	0	0	0	0
176 COE Transmission	Enter Data	0	159,830	0	0	17,307	17,307
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	379,804	0	0	343,686	343,686
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	235,633	0	13	205,964	205,977
190 Depreciation / Amortization	Enter Data	0	1,280,923	0	7	643,678	643,685
200 Customer Operations	Enter Data	0	207,357	0	24	117,289	117,313
201 Marketing	Enter Data	0	67,812	0	10	40,938	40,948
202 Local Business Office	Enter Data	0	14,847	0	0	0	0
203 Revenue Accounting	Enter Data	0	124,698	0	14	76,351	76,365
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	0	402,042	0	21	239,485	239,506
230 AFUDC	Enter Data	0	12,782	0	2	8,151	8,153
240 Other Exp. & Adjustments	Enter Data	0	1,603	0	0	1,022	1,022
250 Taxes Other than FIT	Enter Data	0	185,507	0	11	118,240	118,252
260 Total Exp and Other Taxes	Enter Data	0	3,279,838	0	116	1,842,717	1,842,833
		----	----	----	----	----	----
FIT Adjustments							
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	438,025	0	(21)	279,066	279,045
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	3,717,862	0	94	2,121,783	2,121,877
		----	----	----	----	----	----
Telephone Plant in Service							
310 General Support	Enter Data	0	799,449	0	127	509,766	509,893
320 Central Office Equip-Switch	Calculated Field	0	4,229,515	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

COS-1(P)

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number : 105

COSA: ALALAN02

323	Local Switching Cat. 3	Enter Data	0	4,229,515	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	4,060,568	0	0	2,218,477	2,218,477
331	Subscriber Lines	Enter Data	0	2,846,618	0	0	2,218,477	2,218,477
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	193,512	0	0	0	0
334	Host Remote	Enter Data	0	1,020,438	0	0	0	0
340	Cable & Wire	Calculated Field	0	11,485,821	0	0	10,393,562	10,393,562
341	Subscriber Lines	Enter Data	0	10,516,789	0	0	10,393,562	10,393,562
342	Exchange	Enter Data	0	480,705	0	0	0	0
343	Interexchange	Enter Data	0	71,762	0	0	0	0
344	Host Remote	Enter Data	0	416,566	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	3,147	0	3,147	0	3,147
360	Amortizable Assets	Enter Data	0	711	0	0	453	454
370	Total Plant In Service	Calculated Field	0	20,579,212	0	3,274	13,122,258	13,125,532
			----	----	----	----	----	----
Adjustments to TPIS			----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	0	10,774,274	0	3,195	6,894,123	6,897,319
390	Accum Deferred Income Tax	Enter Data	0	1,855,682	0	318	1,163,256	1,163,574
400	Other Rate Base Adjust.	Enter Data	0	808,900	0	129	515,792	515,921
			----	----	----	----	----	----
Return Data			----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	8,758,156	0	(111)	5,580,671	5,580,560
420	Return	Enter Data	n/a	985,293	0	(12)	627,825	627,813
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	11.25%	11.25%	11.25%

COS-1(P)
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number : 105
COSA: ALALAN02

		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
Revenues							
100 Network Access	Enter Data	967,568	0	89	19,185	0	324,645
110 Uncollectibles	Enter Data	0	0	0	0	0	0
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	0	0	1	0	0	1,651
160 Net Revenues	Enter Data	967,568	0	90	19,185	0	326,296
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	232,017	0	18	0	0	44,284
171 Network Support	Enter Data	3,230	0	0	0	0	1,258
172 General Support	Enter Data	46,368	0	7	0	0	18,060
173 Central Office	Calculated Field	182,420	0	3	0	0	9,111
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	182,420	0	0	0	0	0
176 COE Transmission	Enter Data	0	0	3	0	0	9,111
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	7	0	0	15,855
180 Plant Non-Sp. Less Dep/Amor	Enter Data	17,509	0	3	0	0	6,820
190 Depreciation / Amortization	Enter Data	441,674	0	45	0	0	114,411
200 Customer Operations	Enter Data	41,930	0	6	14,898	0	16,331
201 Marketing	Enter Data	13,729	0	2	0	0	5,347
202 Local Business Office	Enter Data	0	0	0	14,847	0	0
203 Revenue Accounting	Enter Data	28,201	0	4	51	0	10,984
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	83,879	0	8	4,287	0	19,407
230 AFUDC	Enter Data	2,733	0	0	0	0	1,065
240 Other Exp. & Adjustments	Enter Data	343	0	0	0	0	134
250 Taxes Other than FIT	Enter Data	40,523	0	6	0	0	14,929
260 Total Exp and Other Taxes	Enter Data	860,608	0	86	19,185	0	217,380
		----	----	----	----	----	----
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	97,968	0	13	0	0	33,857
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	958,577	0	99	19,185	0	251,237
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	170,953	0	26	0	0	66,585
320 Central Office Equip-Switch	Calculated Field	4,229,515	0	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

COS-1(P)

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number : 105

COSA: ALALAN02

323	Local Switching Cat. 3	Enter Data	4,229,515	0	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	447	0	0	1,167,902
331	Subscriber Lines	Enter Data	0	0	0	0	0	0
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	0	447	0	0	147,464
334	Host Remote	Enter Data	0	0	0	0	0	1,020,438
340	Cable & Wire	Calculated Field	0	0	202	0	0	479,465
341	Subscriber Lines	Enter Data	0	0	0	0	0	0
342	Exchange	Enter Data	0	0	0	0	0	0
343	Interexchange	Enter Data	0	0	202	0	0	62,900
344	Host Remote	Enter Data	0	0	0	0	0	416,566
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	152	0	0	0	0	59
370	Total Plant In Service	Calculated Field	4,400,619	0	674	0	0	1,714,011
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	2,199,118	0	373	0	0	949,398
390	Accum Deferred Income Tax	Enter Data	430,631	0	57	0	0	145,870
400	Other Rate Base Adjust.	Enter Data	172,974	0	27	0	0	67,372
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	1,943,844	0	271	0	0	686,115
420	Return	Enter Data	218,682	0	30	0	0	77,188
430	Rate of Return	Enter Data	11.25%	0.00%	11.25%	0.00%	0.00%	11.25%

COS-1(P)
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number : 105
COSA: ALALAN02

		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues				
100 Network Access	Enter Data	308,180	1,619,667	424,763
110 Uncollectibles	Enter Data	n/a	0	0
120 Common Line Support	Enter Data	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a
150 Miscellaneous	Enter Data	n/a	1,652	2,040
160 Net Revenues	Enter Data	n/a	1,313,139	426,803
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	276,319	168,748
171 Network Support	Enter Data	n/a	4,488	982
172 General Support	Enter Data	n/a	64,434	14,102
173 Central Office	Calculated Field	n/a	191,535	133,407
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	182,420	0
176 COE Transmission	Enter Data	n/a	9,115	133,407
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	15,861	20,257
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	24,331	5,325
190 Depreciation / Amortization	Enter Data	n/a	556,130	81,108
200 Customer Operations	Enter Data	n/a	73,166	16,878
201 Marketing	Enter Data	n/a	19,078	7,785
202 Local Business Office	Enter Data	n/a	14,847	0
203 Revenue Accounting	Enter Data	n/a	39,240	9,092
204 Other Billing & Collection	Enter Data	n/a	0	0
210 Access	Enter Data	n/a	n/a	n/a
220 Corporate Operations	Enter Data	n/a	107,582	54,954
230 AFUDC	Enter Data	n/a	3,798	831
240 Other Exp. & Adjustments	Enter Data	n/a	476	104
250 Taxes Other than FIT	Enter Data	n/a	55,458	11,797
260 Total Exp and Other Taxes	Enter Data	n/a	1,097,259	339,746
		----	----	----
FIT Adjustments				
	Enter Data	----	----	----
270 Adjustment for FIT	Enter Data	n/a	0	0
280 Amortized ITC	Enter Data	n/a	0	0
290 Federal Income Taxes	Enter Data	n/a	131,839	27,141
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	1,229,098	366,887
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	237,564	51,992
320 Central Office Equip-Switch	Calculated Field	n/a	4,229,515	0
321 Operator Systems	Enter Data	n/a	0	0
322 Tandem Switching	Enter Data	n/a	0	0

COS-1(P)**Filing Date:** 07/02/02**Filing Entity:** ALAL**Transmittal Number :** 105**COSA:** ALALAN02

323	Local Switching Cat. 3	Enter Data	n/a	4,229,515	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	1,168,348	673,743
331	Subscriber Lines	Enter Data	n/a	0	628,142
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	147,910	45,602
334	Host Remote	Enter Data	1,020,438	1,020,438	0
340	Cable & Wire	Calculated Field	n/a	479,667	612,593
341	Subscriber Lines	Enter Data	n/a	0	123,227
342	Exchange	Enter Data	n/a	0	480,705
343	Interexchange	Enter Data	n/a	63,101	8,661
344	Host Remote	Enter Data	416,566	416,566	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	211	46
370	Total Plant In Service	Calculated Field	n/a	6,115,305	1,338,375
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	3,148,888	728,067
390	Accum Deferred Income Tax	Enter Data	n/a	576,559	115,549
400	Other Rate Base Adjust.	Enter Data	n/a	240,372	52,607
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	2,630,230	547,366
420	Return	Enter Data	n/a	295,901	61,579
430	Rate of Return	Enter Data	n/a	11.25%	11.25%

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	n/a
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	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	1,202,132
171 Network Support	n/a	n/a	n/a	n/a	21,884
172 General Support	n/a	n/a	n/a	n/a	314,284
173 Central Office	n/a	n/a	n/a	n/a	305,345
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	257,503
176 COE Transmission	n/a	n/a	n/a	n/a	47,842
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	560,618
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	222,135
190 Depreciation / Amortization	4,080,844	79,348	0	4,001,496	1,156,904
200 Customer Operations	n/a	n/a	n/a	n/a	336,340
201 Marketing	n/a	n/a	n/a	n/a	73,526
202 Local Business Office	n/a	n/a	n/a	n/a	17,518
203 Revenue Accounting	n/a	n/a	n/a	n/a	245,297
204 Other Billing & Collection	n/a	n/a	n/a	n/a	0
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	387,509
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	1,377
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	124,742
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	3,443,497
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	9,677	18	0	9,659	2,691
290 Federal Income Taxes	n/a	n/a	n/a	n/a	382,473
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	3,825,970
	----	----	----	----	----

COS-1(H)
Filing Date:
Filing Entity:
Transmittal Number
COSA:

07/02/02
ALAL
105
ALALAN02

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

	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	2,880,195	119,534	0	2,760,661	769,024
320 Central Office Equip-Switch	11,293,146	0	0	11,293,146	3,769,697
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	11,293,146	0	0	11,293,146	3,769,697
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	11,544,728	0	0	11,544,728	3,359,794
331 Subscriber Lines	8,770,918	0	0	8,770,918	2,235,289
332 Exchange Circuit	21,705	0	0	21,705	0
333 Interexchange Circuit	497,989	0	0	497,989	179,215
334 Host Remote	2,254,116	0	0	2,254,116	945,291
340 Cable & Wire	39,537,164	0	0	39,537,164	10,246,770
341 Subscriber Lines	37,703,231	0	0	37,703,231	9,414,696
342 Exchange	800,071	0	0	800,071	395,182
343 Interexchange	145,157	0	0	145,157	64,204
344 Host Remote	888,705	0	0	888,705	372,689
350 Info Orig/Term Equipment	80,729	68,141	0	12,588	3,147
360 Amortizable Assets	2,875	0	0	2,875	801
370 Total Plant In Service	65,338,835	187,674	0	65,151,161	18,149,234
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	34,092,851	906,618	0	33,186,234	9,199,624
390 Accum Deferred Income Tax	6,915,898	34,164	0	6,881,735	1,920,976
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	698,918
	----	----	----	----	----
Return Data	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	n/a	n/a	7,727,553
420 Return	Enter Data	n/a	n/a	n/a	n/a
430 Rate of Return	Calculated Field	n/a	n/a	n/a	n/a

COS-1(H)
Filing Date:
Filing Entity:
Transmittal Number:
COSA:

07/02/02
ALAL
105
ALALAN02

	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	769,025	0	139	505,647	505,786
320 Central Office Equip-Switch	0	0	3,769,697	0	0	0	0
321 Operator Systems	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	3,769,697	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	3,359,795	0	0	2,126,732	2,126,732
331 Subscriber Lines	0	0	2,235,289	0	0	2,126,732	2,126,732
332 Exchange Circuit	0	0	0	0	0	0	0
333 Interexchange Circuit	0	0	179,215	0	0	0	0
334 Host Remote	0	0	945,291	0	0	0	0
340 Cable & Wire	0	0	10,246,771	0	0	9,299,969	9,299,969
341 Subscriber Lines	0	0	9,414,696	0	0	9,299,969	9,299,969
342 Exchange	0	0	395,182	0	0	0	0
343 Interexchange	0	0	64,204	0	0	0	0
344 Host Remote	0	0	372,689	0	0	0	0
350 Info Orig/Term Equipment	0	0	3,147	0	3,147	0	3,147
360 Amortizable Assets	0	0	801	0	0	527	527
370 Total Plant In Service	0	0	18,149,235	0	3,287	11,932,874	11,936,161
Adjustments to TPIS	----	----	----	----	----	----	----
380 Depr / Amor Reserve	0	0	9,199,624	0	3,201	6,238,176	6,241,376
390 Accum Deferred Income Tax	0	0	1,920,976	0	347	1,243,320	1,243,667
400 Other Rate Base Adjust.	0	0	698,918	0	126	459,582	459,709
Return Data	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	7,727,553	0	(135)	4,910,961	4,910,827
420 Return	Enter Data	n/a	869,348	0	(15)	552,483	552,468
430 Rate of Return	Calculated Field	n/a	11.25%	0.00%	11.15%	11.25%	11.25%

[illegible]

COS-1(H)
Filing Date:
Filing Entity:
Transmittal Number
COSA:

07/02/02
ALAL
105
ALALAN02

	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.	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	166,791	0	26	0	0	66,864	n/a		233,682	29,557
320 Central Office Equip-Switch	3,769,697	0	0	0	0	0	n/a		3,769,697	0
321 Operator Systems	0	0	0	0	0	0	n/a		0	0
322 Tandem Switching	0	0	0	0	0	0	n/a		0	0
323 Local Switching Cat. 3	3,769,697	0	0	0	0	0	n/a		3,769,697	0
324 Equal Access	0	0	0	0	0	0	n/a		0	0
330 Central Office Equip-Trans	0	0	414	0	0	1,081,940	n/a		1,082,353	150,709
331 Subscriber Lines	0	0	0	0	0	0	n/a		0	108,557
332 Exchange Circuit	0	0	0	0	0	0	n/a		0	0
333 Interexchange Circuit	0	0	414	0	0	136,649	n/a		137,063	42,152
334 Host Remote	0	0	0	0	0	945,291		945,291	1,890,581	0
340 Cable & Wire	0	0	180	0	0	428,964	n/a		429,144	517,658
341 Subscriber Lines	0	0	0	0	0	0	n/a		0	114,728
342 Exchange	0	0	0	0	0	0	n/a		0	395,182
343 Interexchange	0	0	180	0	0	56,275	n/a		56,455	7,749
344 Host Remote	0	0	0	0	0	372,689		372,689	372,689	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	n/a		0	0
360 Amortizable Assets	174	0	0	0	0	70	n/a		244	31
370 Total Plant In Service	3,936,662	0	621	0	0	1,577,837	n/a		5,515,120	697,955
Adjustments to TPIS	----	----	----	----	----	----	----	----	----	----
380 Depr / Amor Reserve	1,774,057	0	323	0	0	819,074	n/a		2,593,454	364,794
390 Accum Deferred Income Tax	446,852	0	62	0	0	157,962	n/a		604,876	72,434
400 Other Rate Base Adjust.	151,494	0	23	0	0	60,760	n/a		212,277	26,933
Return Data	----	----	----	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	1,867,246	0	260	0	661,561		n/a	2,529,066	287,660
420 Return	Enter Data	210,065	0	28	0	74,425		n/a	284,518	32,362
430 Rate of Return	Calculated Field	11.25%	0.00%	10.77%	0.00%	0.00%	11.25%	n/a	11.25%	11.25%

COS-2

Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 15 of 36

	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	643,685	556,130	81,108	0	1,280,923	4,315,990
105 Expense Less Dep & Amor	1,080,896	485,671	246,841	102,746	(1,466,429)	(4,315,990)
110 Taxes Less FIT	118,252	55,458	11,797	0	185,507	n/a
115 Return	627,813	295,901	61,579	0	985,293	n/a
120 FIT	279,045	131,839	27,141	0	438,025	1,380,952
125 Uncol., IDC & Other Adj.	(34,559)	(1,652)	(2,040)	0	(38,251)	n/a
130 Revenue Requirement	2,715,131	1,523,347	426,426	102,746	4,767,649	1,380,952
135 Access Service Revenue	2,715,131	1,523,347	426,426	102,746	4,767,649	1,380,952
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	13,125,532	6,115,305	1,338,375	0	20,579,212	72,340,232
145 Rate Base Adjustments	515,921	240,372	52,607	0	808,900	n/a
150 Depreciation Reserves	6,897,319	3,148,888	728,067	0	10,774,274	37,823,147
155 Accum Deferred Income Tax	1,163,574	576,559	115,549	0	1,855,682	6,515,956
160 Average Rate Base	5,580,560	2,630,230	547,366	0	8,758,156	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	610,217	510,079	36,611	0	1,156,907	4,001,496
205 Expense Less Dep & Amor	1,319,455	642,828	78,859	120,711	(1,281,647)	(4,001,496)
210 Taxes Less FIT	80,214	40,016	4,510	0	124,740	n/a
215 Return	552,468	284,518	32,362	0	869,348	n/a
220 FIT	241,148	127,177	14,147	0	382,472	1,219,164
225 Uncol., IDC & Other Adj.	(49,118)	(2,349)	(2,678)	0	(54,145)	n/a
230 Revenue Requirement	2,754,384	1,602,269	163,811	120,711	4,641,175	1,219,164
235 Access Service Revenue	2,754,384	1,602,269	163,811	120,711	4,641,175	1,219,164
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	11,936,161	5,515,120	697,955	0	18,149,235	65,151,161
245 Rate Base Adjustments	459,709	212,277	26,933	0	698,918	n/a
250 Depreciation Reserves	6,241,376	2,593,454	364,794	0	9,199,624	33,186,234
255 Accum Deferred Income Tax	1,243,667	604,876	72,434	0	1,920,976	6,881,735
260 Average Rate Base	4,910,827	2,529,066	287,660	0	7,727,553	n/a

COS-2

Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 16 of 36

	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	649,884	563,106	36,509	0	1,249,499	4,299,964
105 Expense Less Dep & Amor	1,216,537	585,998	68,750	0	1,871,285	n/a
110 Taxes Less FIT	91,328	41,648	4,959	0	n/a	n/a
115 Return	559,361	259,321	30,275	0	n/a	n/a
120 FIT	237,658	111,133	12,840	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	2,754,768	1,561,206	153,333	0	n/a	n/a
135 Access Service Revenue	2,754,768	1,561,206	153,333	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	12,289,598	5,512,787	669,515	0	18,471,900	66,369,844
145 Rate Base Adjustments	470,555	211,080	25,636	0	707,271	n/a
150 Depreciation Reserves	6,713,664	2,884,356	367,529	0	9,965,549	35,838,062
155 Accum Deferred Income Tax	1,074,390	534,444	58,515	0	1,667,349	5,958,256
160 Average Rate Base	4,972,101	2,305,067	269,107	0	7,546,275	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	564,196	482,000	30,287	0	1,076,483	3,728,767
205 Expense Less Dep & Amor	1,177,325	581,142	61,696	0	1,820,163	n/a
210 Taxes Less FIT	106,059	54,176	5,634	0	165,869	n/a
215 Return	541,235	309,730	28,335	0	879,300	n/a
220 FIT	217,528	132,429	11,410	0	361,367	n/a
225 Uncol., IDC & Other Adj.	(42,813)	(2,165)	(2,060)	0	(47,038)	n/a
230 Revenue Requirement	2,563,530	1,557,312	135,302	0	4,256,144	n/a
235 Access Service Revenue	2,563,530	1,557,312	135,302	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	11,139,114	5,179,166	581,185	0	16,899,465	60,855,968
245 Rate Base Adjustments	582,500	270,491	30,212	0	883,203	n/a
250 Depreciation Reserves	5,719,749	2,114,258	297,653	0	8,131,659	29,615,006
255 Accum Deferred Income Tax	1,190,876	582,237	61,871	0	1,834,984	6,594,507
260 Average Rate Base	4,810,989	2,753,163	251,873	0	7,816,025	n/a

COS-2

Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 17 of 36

	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	612,043	363,425	27,357	0	1,002,825	4,019,226
105 Expense Less Dep & Amor	1,169,587	437,190	58,389	181,478	1,846,644	n/a
110 Taxes Less FIT	86,614	28,754	3,723	0	n/a	n/a
115 Return	547,267	199,943	23,438	0	n/a	n/a
120 FIT	231,215	88,811	9,883	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(35,957)	(927)	(1,464)	0	n/a	n/a
130 Revenue Requirement	2,610,769	1,117,196	121,326	0	n/a	n/a
135 Access Service Revenue	2,610,769	1,117,196	121,326	181,478	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	11,437,180	3,397,033	493,378	0	15,327,591	61,413,143
145 Rate Base Adjustments	585,180	173,808	25,243	0	784,231	n/a
150 Depreciation Reserves	6,114,724	1,447,611	265,315	0	7,827,650	31,413,781
155 Accum Deferred Income Tax	1,043,040	345,956	44,967	0	1,433,963	5,742,166
160 Average Rate Base	4,864,595	1,777,276	208,339	0	6,850,210	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	554,742	316,873	19,953	0	891,568	3,586,403
205 Expense Less Dep & Amor	1,202,593	446,548	47,808	149,382	1,846,331	n/a
210 Taxes Less FIT	87,102	31,667	3,180	0	121,949	n/a
215 Return	537,359	222,547	19,169	0	779,075	n/a
220 FIT	200,301	92,065	7,156	0	299,522	n/a
225 Uncol., IDC & Other Adj.	(33,549)	(860)	(1,106)	0	(35,515)	n/a
230 Revenue Requirement	Calculated Field	2,548,548	1,108,840	96,160	149,382	3,902,930
235 Access Service Revenue	Enter Data	2,548,548	1,108,840	96,160	n/a	n/a
	----	----	----	----	----	----
Rate Base						
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	10,855,769	3,385,289	385,204	0	14,626,261	58,802,482
245 Rate Base Adjustments	473,639	147,829	17,293	0	638,760	n/a
250 Depreciation Reserves	5,314,249	1,144,640	188,524	0	6,647,412	26,751,155
255 Accum Deferred Income Tax	1,238,630	410,270	43,584	0	1,692,484	6,799,335
260 Average Rate Base	4,776,529	1,978,210	170,389	0	6,925,128	n/a

REV-1
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP
Switched Access Revenue
Test Year, 7/02 - 7/03

Page 18 of 36

Common Line	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
100 Line Port Element	n/a	n/a	0.00	n/a	n/a	N/A	0	n/a
110 Multi-line Business EUCL	n/a	n/a	8.50	n/a	n/a	2665	271,830	n/a
120 Single Line Business EUCL	n/a	n/a	6.00	n/a	n/a	2528	182,016	n/a
130 Residential EUCL	n/a	n/a	6.00	n/a	n/a	23267	1,675,224	n/a
140 Special Access Surcharge	n/a	n/a	25.00	n/a	n/a	12	0	n/a
150 Terminating CCL Premium	0.011400	n/a	n/a	39,196,725	n/a	n/a	446,843	n/a
160 Terminating CCL Non-Prem.	0.005130	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Premium	0.010000	n/a	n/a	20,627,325	n/a	n/a	206,273	n/a
180 Originating CCL Non-Prem.	0.004500	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	2,782,186	2,903,089
Calculated Field								
Information	----	----	----	----	----	----	----	----
210 Directory Assistance	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
220 White Page Surcharge Prem.	0.000321	n/a	n/a	59,824,050	n/a	n/a	192	n/a
230 White Pg. Surcharge Non-Prem.	0.000144	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	19,185
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.007967	n/a	n/a	59,824,050	n/a	n/a	476,618	n/a
270 Non-Premium	0.003585	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	967,657
Local Transport	----	----	----	----	----	----	----	----
300 Premium LT Term.	N/A	n/a	n/a	0	n/a	n/a	N/A	n/a
310 Non-Prem. LT Term	N/A	n/a	n/a	0	n/a	n/a	N/A	n/a
320 Premium LT Facility	n/a	N/A	n/a	n/a	N/A	n/a	N/A	n/a
330 Non-Prem. LT Facility	n/a	N/A	n/a	n/a	N/A	n/a	N/A	n/a
340 Tandem Switching	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
350 TST Termination	0.000904	n/a	n/a	115,843,290	n/a	n/a	104,722	n/a
360 TST Facility	n/a	0.000297	n/a	n/a	489,803,427	n/a	145,472	n/a
370 Premium Interconnection	0.000000	n/a	n/a	59,824,050	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	112.00	n/a	n/a	0	0	n/a

REV-1
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP
Switched Access Revenue
Test Year, 7/02 - 7/03

Page 19 of 36

	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	2278.91	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	779.84	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	94.36	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	129.36	n/a	n/a	0	n/a	0	n/a
420 DS1 Direct Term.	70.7	n/a	n/a	130	n/a	n/a	9,191	n/a
430 DS1 Direct Facility	n/a	n/a	23.22	n/a	n/a	1460.351497	33,909	n/a
440 VG Entrance Facility	n/a	34.31	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	16.08	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	1.19	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	31,398	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	324,692	324,645
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	21.45	n/a	n/a	24	n/a	515	n/a
500 4-Wire Chan. Term.	n/a	34.31	n/a	n/a	36	n/a	1,235	n/a
510 Channel Mileage Term.	16.08	n/a	n/a	18.75	n/a	n/a	302	n/a
520 Channel Mileage Facility	n/a	n/a	1.19	n/a	n/a	205.65	245	n/a
530 Non-Recurring	n/a	215	n/a	n/a	0	n/a	0	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	129.36	n/a	n/a	501	n/a	64,809	n/a
550 Channel Mileage Term.	70.7	n/a	n/a	651.0000002	n/a	n/a	46,026	n/a
560 Channel Mileage Facility	n/a	n/a	23.22	n/a	n/a	5627.969998	130,681	n/a
570 Non-Recurring	n/a	303	n/a	n/a	3	n/a	909	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	244,722	424,763

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: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 20 of 36

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 N/A	N/A	
110 Special Access	424,763	423,310	1,453	0
120 Local Switching	476,618	476,618	0	0
130 Equal Access	0	0	0	0
140 Information	19,204	19,204	0	0
150 Local Transport	324,692	302,927	21,765	0
160 Total TS - Switched Calculated Field	820,514	798,749	21,765	0

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

RTE-1
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP
Percent Change in
Historical Rate Levels

Page 21 of 36

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	N/A	N/A	N/A	N/A	N/A
110 Premium CCL Term. (\$/MOU)	#VALUE! ----	#VALUE! ----	0.01140000 ----	#VALUE! ----	#VALUE! ----
120 N.P. CCL Term. (\$/MOU)	#VALUE! ----	#VALUE! ----	0.00513000 ----	#VALUE! ----	#VALUE! ----
130 Premium Switching (\$/MOU)	0.01056100 ----	0.00728900 ----	0.80% ----	-24.56% ----	9.30% ----
140 N.P. Switching (\$/MOU)	0.00475200 ----	0.00328000 ----	0.00358500 ----	-24.56% ----	9.30% ----
150 Equal Access	N/A	N/A	N/A	N/A	N/A
160 USF Contribution	N/A	N/A	N/A	N/A	N/A
170 Special Access Surcharge	25.00000000 ----	25.00000000 ----	25.00000000 ----	0.00% ----	0.00% ----
End User Common Line	----	----	----	----	----
180 Multi-line Business (\$/Month)	6 ----	8.5 ----	8.5 ----	41.67% ----	0.00% ----
190 Residential & Single Line Bus.	3.5	5	6	0.71	0.20

RTE-1
Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return TRP
Percent Change in
Historical Rate Levels

Page 22 of 36

	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)	N/A	N/A	N/A	N/A	N/A
210 N.P. LT (\$/MOU, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
220 DS1 Entr. Facility (\$/Circuit)	93.24	93.24	129.36	38.74%	38.74%
230 DS1 Direct Trunk (\$/Circuit)	42.37	42.37	70.7	66.86%	66.86%
240 Tdm Sw. Transport ((\$/Circuit)	0.000912	0.000912	0.000904	-0.88%	-0.88%
250 Tdm. Switching (\$/Tdm. MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
260 Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
280 NRC (\$/Tk. Or Tks. Activated)	115.00	115.00	112.00	-2.61%	-2.61%
290 2-Wire VG (\$/Cir., Avg. Mileage)	29.59	29.59	49.43	67.05%	67.05%
300 4-Wire VG (\$/Cir., Avg. Mileage)	37.30	37.30	62.29	67.00%	67.00%

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

RTE-2

Filing Date: 07/02/02
Filing Entity: ALAL
Transmittal Number: 105
COSA: ALALAN02

Rate-of-Return
Revenue Price-outs
Using 2001 Demand

Page 23 of 36

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	189,072	267,852	78,780	267,852	0
	----	----	----	----	----
120 Residential & Single Line Bus.	1,067,388	1,524,840	457,452	1,829,808	304,968
	----	----	----	----	----
130 Carrier Common Line	N/A	N/A	0	N/A	0
	----	----	----	----	----
140 Special Access	12,945,193	13,002,092	56,900	11,008,491	(1,993,602)
	----	----	----	----	----
150 Special Access Surcharge	15,325	15,325	0	15,325	0
	----	----	----	----	----
160 Local Switching	9,241,370	6,502,209	(2,739,161)	6,482,417	(19,792)
	----	----	----	----	----
170 Equal Access	0	0	0	0	0
	----	----	----	----	----
180 Information	232,222	233,541	1,320	221,666	(11,875)
	----	----	----	----	----
190 Local Transport	9,553,682	9,251,444	(302,239)	5,088,328	(4,163,115)
	----	----	----	----	----
200 USF Contributions	N/A	N/A	0	N/A	0

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

RTE-3

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 24 of 36

Rate-of-Return TRP
COSA's for which Rates
are Averaged or Pooled

COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Carrier Common Line (C)
100	N/A	N/A	N/A
110	N/A	N/A	N/A
120	N/A	N/A	N/A
130	0	0	0
140	0	0	0
150	0	0	0
160	0	0	0
170	0	0	0
180	0	0	0
190	0	0	0
200	0	0	0
210	0	0	0
220	0	0	0
230	0	0	0

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

RTE-3

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 25 of 36

COSA	Local Switching (D)	Local Transport (E)	Information (F)	Equal Access (G)	Special Access (H)
100	N/A	N/A	N/A	N/A	N/A
110	N/A	N/A	N/A	N/A	N/A
120	N/A	N/A	N/A	N/A	N/A
130	0	0	0	0	0
140	0	0	0	0	0
150	0	0	0	0	0
160	0	0	0	0	0
170	0	0	0	0	0
180	0	0	0	0	0
190	0	0	0	0	0
200	0	0	0	0	0
210	0	0	0	0	0
220	0	0	0	0	0
230	0	0	0	0	0

Notes: Companies should list all (

DMD-1

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 1 of 3

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	N/A	N/A	0	N/A	N/A	0
110 2nd Qtr. 1998	N/A	N/A	0	N/A	N/A	0
120 3rd Qtr. 1998	N/A	N/A	0	N/A	N/A	0
130 4th Qtr. 1998	N/A	N/A	0	N/A	N/A	0
140 1st Qtr. 1999	N/A	N/A	0	N/A	N/A	0
150 2nd Qtr. 1999	N/A	N/A	0	N/A	N/A	0
160 3rd Qtr. 1999	N/A	N/A	0	N/A	N/A	0
170 4th Qtr. 1999	N/A	N/A	0	N/A	N/A	0
180 1st Qtr. 2000	N/A	N/A	0	N/A	N/A	0
190 2nd Qtr. 2000	N/A	N/A	0	N/A	N/A	0
200 3rd Qtr. 2000	N/A	N/A	0	N/A	N/A	0
210 4th Qtr. 2000	N/A	N/A	0	N/A	N/A	0
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	N/A	N/A	0	N/A	N/A	0
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	N/A	N/A	0	N/A	N/A	0

DMD-1

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 2 of 3

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: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 3 of 3

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	13,379,169	90,598	13,469,767	13,419,938	N/A	13,739,162
110 2nd Qtr. 1998	14,169,596	124,795	14,294,391	14,225,754	N/A	14,580,279
120 3rd Qtr. 1998	14,663,151	83,058	14,746,209	14,700,527	N/A	15,041,133
130 4th Qtr. 1998	12,107,071	116,532	12,223,603	12,159,510	N/A	12,468,075
140 1st Qtr. 1999	13,915,021	31,645	13,946,666	13,929,261	N/A	13,946,666
150 2nd Qtr. 1999	14,674,882	1	14,674,883	14,674,882	N/A	14,674,883
160 3rd Qtr. 1999	15,640,005	0	15,640,005	15,640,005	N/A	15,640,005
170 4th Qtr. 1999	14,744,523	0	14,744,523	14,744,523	N/A	14,744,523
180 1st Qtr. 2000	14,630,200	0	14,630,200	14,630,200	N/A	14,337,596
190 2nd Qtr. 2000	14,770,555	0	14,770,555	14,770,555	N/A	14,475,144
200 3rd Qtr. 2000	15,517,521	0	15,517,521	15,517,521	N/A	15,207,171
210 4th Qtr. 2000	15,221,522	0	15,221,522	15,221,522	N/A	14,917,092
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	60,487,943	0	60,487,943	60,487,943	0	56,858,666
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	59,824,050	0	59,824,050	59,824,050	0	56,234,607

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: 7/2/2002

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 29 of 36

Rate-of-Return TRP

Special Access

Demand

	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	0	0	0	0	0	0
120 VG less WATS	64	64	193.0125	60	60	205.65
130 WATS	145	145	496.9875	132	132	452.43
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	598	598	4865	501	501	5627.969998

DMD-3

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 30 of 36

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	N/A	N/A	N/A
110	Line Port Element	Enter Data	N/A	N/A	N/A
120	Residential	Enter Data	N/A	N/A	N/A
130	Single Line Business	Enter Data	N/A	N/A	N/A
140	Multi-line Business	Enter Data	N/A	N/A	N/A
150	Special Access Surcharge	Enter Data	N/A	N/A	N/A
160	Carrier Common Line	Enter Data	N/A	N/A	N/A
170	Total Common Line Revenue	Calculated Field	N/A	N/A	N/A

DMD-4**Filing Date:****07/02/02****Filing Entity:****ALAL****Transmittal Number:****105****COSA:****ALALAN02****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	59,824,050
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	60,487,943
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	64,604,006
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	60,139,798
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	65,614,176
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	58,988,672
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	60,355,241
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	54,505,729

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: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 1 of 1

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	0.00	0.00	0.00	0.00	0.00
110 Direct Trunked Transport	0.00	137.00	0.00	0.00	130.00	0.00

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

ERN-1

Filing Date: 07/02/02

Filing Entity: ALAL

Transmittal Number: 105

COSA: ALALAN02

Page 1 of 1

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	10.68%	8.86%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	45.10%	12.53%	11.25%
130 Local Switching	4.76%	3.98%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	10.43%	-2.87%	11.25%
160 Traffic Sensitive Switched, Total	6.09%	1.87%	11.25%

Filing Date:
Filing Entity
Transmittal Number:
COSA:
Page 1 of 1

07/02/02
Telephone Company
105
ALALAN02

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	-	-	-	-	-
110	Total Company	Enter Data	-	-	-	-	-
120	IS Factor	Calculated Field	0.0000%	0.0000% n/a	n/a	n/a	n/a
Host/Remote MOU's							
130	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a
140	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a
150	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a
Host/Remote MOU Miles							
160	Interstate	Enter Data	538,114,270	574,702,974	595,267,138	1,303,076,006	3,272,121,602
170	Total Company	Enter Data	2,421,596,150	3,107,460,950	3,107,697,999	3,107,398,496	7,768,681,452
180	IS Factor	Calculated Field	22.2215%	18.4943%	19.1546%	41.9346%	42.1194%
Conversation Minutes							
190	Interstate	Enter Data	43,373,610	49,386,892	51,020,503	84,015,264	210,850,370
200	Total Company	Enter Data	118,313,236	149,731,682	149,667,291	153,250,367	388,107,353
210	IS Factor	Calculated Field	36.6600%	32.9836%	34.0893%	54.8222%	54.3278%
Conversation Minute Miles							
220	Interstate	Enter Data	245,646,225	279,562,477	288,269,573	476,724,042	1,196,258,544
230	Total Company	Enter Data	670,560,529	849,267,328	847,765,280	868,188,818	2,198,866,353
240	IS Factor	Calculated Field	36.6330%	32.9181%	34.0035%	54.9102%	54.4034%

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:

07/02/02

Filing Entity:

ALAL

Transmittal Number:

105

COSA:

ALALAN02

Page 1 of 1

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
1995	38,050,632	54,631,608	197,443,876	290,126,116	13.12%	22,197	2
1996	38,050,632.00	54631608.00	197443876.00	290,126,116	13.12%	23,238	2
1997	48,192,897	50,669,693	276,530,647	375,393,237	12.84%	24,496	2
1998	54,874,318	46,301,095	359,484,969	460,660,382	11.91%	25,701	n/a
1999	56,689,450	44,414,426	359,556,480	460,660,356	12.31%	26,417	n/a
2000	93,354,033	76,924,087	290,382,060	460,660,180	20.27%	27,681	n/a
2001	93,354,033	76,924,087	290,382,060	460,660,180	20.27%	27,681	n/a

**Interstate
WDEM Factor**

**(H)
Calculated
Field**

26.23%
26.23%
25.68%
25.03%
25.42%
33.38%
33.38%