

COS-1(P)
Filing Date: 07/02/02
Filing Entity: ALFL
Transmittal Number : 105
COSA: ALFLAN02

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	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	2,852,968	0
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	53,336	0
172 General Support	Enter Data	n/a	n/a	n/a	n/a	852,785	0
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	1,017,891	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	459,371	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	558,520	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	928,956	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	985,300	0
190 Depreciation / Amortization	Enter Data	21,790,079	449,640	0	21,340,439	5,389,040	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	1,053,527	271,495
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	270,425	0
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	45,853	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	737,249	271,495
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	901,061	50,009
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	35,150	0
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	4,140	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	685,748	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	11,906,935	321,504
		----	----	----	----	----	----
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	765,792	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	12,672,727	n/a
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	9,500,580	838,908	0	8,661,672	2,285,278	0
320 Central Office Equip-Switch	Calculated Field	37,256,461	0	0	37,256,461	5,693,139	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	2,446,794	0	0	2,446,794	740,385	0

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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	34,809,667	0	0	34,809,667	4,952,754	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	45,860,451	0	0	45,860,451	15,602,027	0
331	Subscriber Lines	Enter Data	30,672,220	0	0	30,672,220	9,942,464	0
332	Exchange Circuit	Enter Data	2,931,152	0	0	2,931,152	0	0
333	Interexchange Circuit	Enter Data	9,662,763	0	0	9,662,763	5,053,215	0
334	Host Remote	Enter Data	2,594,316	0	0	2,594,316	606,348	0
340	Cable & Wire	Calculated Field	131,515,440	0	0	131,515,440	35,333,815	0
341	Subscriber Lines	Enter Data	122,958,829	0	0	122,958,829	30,759,211	0
342	Exchange	Enter Data	6,061,815	0	0	6,061,815	3,642,896	0
343	Interexchange	Enter Data	1,664,806	0	0	1,664,806	737,721	0
344	Host Remote	Enter Data	829,990	0	0	829,990	193,987	0
350	Info Orig/Term Equipment	Enter Data	440,669	381,907	0	58,762	14,691	0
360	Amortizable Assets	Enter Data	46,154	0	0	46,154	12,177	0
370	Total Plant In Service	Calculated Field	224,619,755	1,220,815	0	223,398,940	58,941,127	0
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	169,087,039	7,874,755	0	161,212,284	41,412,849	0
390	Accum Deferred Income Tax	Enter Data	7,306,846	43,702	0	7,263,144	1,900,770	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	1,814,728	0
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	17,442,235	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

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		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	14,238,636	0	4,465	9,244,737	9,249,201
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	4,538	0	0	3,540	3,541
160 Net Revenues	Enter Data	n/a	14,243,175	0	4,465	9,248,277	9,252,742
	Enter Data	----	----	----	----	----	----
Expenses							
170 Plant Specific	Enter Data	0	2,852,968	0	235	1,418,787	1,419,022
171 Network Support	Enter Data	0	53,336	0	14	34,616	34,630
172 General Support	Enter Data	0	852,785	0	221	553,470	553,691
173 Central Office	Calculated Field	0	1,017,891	0	0	40,795	40,795
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	459,371	0	0	0	0
176 COE Transmission	Enter Data	0	558,520	0	0	40,795	40,795
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	928,956	0	0	789,906	789,906
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	985,300	0	119	823,679	823,799
190 Depreciation / Amortization	Enter Data	0	5,389,040	0	1,450	3,104,109	3,105,559
200 Customer Operations	Enter Data	0	782,032	0	178	505,625	505,803
201 Marketing	Enter Data	0	270,425	0	66	166,139	166,206
202 Local Business Office	Enter Data	0	45,853	0	0	0	0
203 Revenue Accounting	Enter Data	0	465,754	0	112	339,485	339,597
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	851,052	0	98	506,194	506,292
230 AFUDC	Enter Data	0	35,150	0	9	22,813	22,822
240 Other Exp. & Adjustments	Enter Data	0	4,140	0	1	2,687	2,688
250 Taxes Other than FIT	Enter Data	0	685,748	0	261	457,623	457,884
260 Total Exp and Other Taxes	Enter Data	0	11,585,430	0	2,352	6,841,517	6,843,869
		----	----	----	----	----	----
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	765,792	0	697	572,559	573,255
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	12,351,223	0	3,049	7,414,075	7,417,124
		----	----	----	----	----	----
Telephone Plant in Service							
310 General Support	Enter Data	0	2,285,278	0	593	1,483,178	1,483,771
320 Central Office Equip-Switch	Calculated Field	0	5,693,139	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	740,385	0	0	0	0

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323	Local Switching Cat. 3	Enter Data	0	4,952,754	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	15,602,027	0	0	6,717,678	6,717,678
331	Subscriber Lines	Enter Data	0	9,942,464	0	0	6,717,678	6,717,678
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	5,053,215	0	0	0	0
334	Host Remote	Enter Data	0	606,348	0	0	0	0
340	Cable & Wire	Calculated Field	0	35,333,815	0	0	30,044,880	30,044,880
341	Subscriber Lines	Enter Data	0	30,759,211	0	0	30,044,880	30,044,880
342	Exchange	Enter Data	0	3,642,896	0	0	0	0
343	Interexchange	Enter Data	0	737,721	0	0	0	0
344	Host Remote	Enter Data	0	193,987	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	14,691	0	14,691	0	14,691
360	Amortizable Assets	Enter Data	0	12,177	0	3	7,903	7,906
370	Total Plant In Service	Calculated Field	0	58,941,127	0	15,286	38,253,639	38,268,926

Adjustments to TPIS								
380	Depr / Amor Reserve	Enter Data	0	41,412,849	0	2,492	25,636,688	25,639,181
390	Accum Deferred Income Tax	Enter Data	0	1,900,770	0	516	1,227,325	1,227,841
400	Other Rate Base Adjust.	Enter Data	0	1,814,728	0	471	1,177,784	1,178,255

Return Data								
410	Average Rate Base	Enter Data	n/a	17,442,235	0	12,748	12,567,411	12,580,159
420	Return	Enter Data	n/a	1,962,251	0	1,434	1,413,834	1,415,268
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	11.25%	11.25%	11.25%

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		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
Revenues							
100 Network Access	Enter Data	1,075,667	0	11,651	54,482	228,154	720,001
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	137	0	1	0	20	158
160 Net Revenues	Enter Data	1,075,804	0	11,653	54,482	228,174	720,159
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	474,805	0	5,143	0	70,496	88,203
171 Network Support	Enter Data	4,624	0	50	0	687	3,079
172 General Support	Enter Data	73,934	0	801	0	10,977	49,238
173 Central Office	Calculated Field	396,247	0	4,292	0	58,832	15,048
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	396,247	0	4,292	0	58,832	0
176 COE Transmission	Enter Data	0	0	0	0	0	15,048
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	0	0	0	20,838
180 Plant Non-Sp. Less Dep/Amor	Enter Data	39,922	0	432	0	5,927	26,587
190 Depreciation / Amortization	Enter Data	789,821	0	8,555	0	117,267	327,256
200 Customer Operations	Enter Data	68,703	0	744	46,008	10,201	45,754
201 Marketing	Enter Data	22,193	0	240	0	3,295	14,780
202 Local Business Office	Enter Data	0	0	0	45,853	0	0
203 Revenue Accounting	Enter Data	46,510	0	504	154	6,905	30,974
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	107,467	0	1,164	8,475	15,956	29,572
230 AFUDC	Enter Data	3,047	0	33	0	452	2,029
240 Other Exp. & Adjustments	Enter Data	359	0	4	0	53	239
250 Taxes Other than FIT	Enter Data	46,407	0	503	0	6,890	40,004
260 Total Exp and Other Taxes	Enter Data	1,530,530	0	16,578	54,482	227,243	559,645
	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	(12,059)	0	(131)	0	(1,790)	46,687
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	1,518,472	0	16,447	54,482	225,452	606,332
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	198,126	0	2,146	0	29,416	131,947
320 Central Office Equip-Switch	Calculated Field	4,910,822	0	53,191	0	729,126	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	11,259	0	729,126	0

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323	Local Switching Cat. 3	Enter Data	4,910,822	0	41,932	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	0	0	0	2,477,860
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	0	0	0	1,871,512
334	Host Remote	Enter Data	0	0	0	0	0	606,348
340	Cable & Wire	Calculated Field	0	0	0	0	0	792,612
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	0	0	0	598,625
344	Host Remote	Enter Data	0	0	0	0	0	193,987
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	1,056	0	11	0	157	703
370	Total Plant In Service	Calculated Field	5,110,004	0	55,349	0	758,699	3,403,122
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	4,871,605	0	52,766	0	723,303	2,353,020
390	Accum Deferred Income Tax	Enter Data	178,597	0	1,934	0	26,517	107,006
400	Other Rate Base Adjust.	Enter Data	157,331	0	1,704	0	23,359	104,778
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	217,133	0	2,352	0	32,238	1,047,874
420	Return	Enter Data	24,427	0	265	0	3,627	117,886
430	Rate of Return	Enter Data	11.25%	0.00%	11.25%	0.00%	11.25%	11.25%

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		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues				
100 Network Access	Enter Data	179,333	2,269,288	2,899,480
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	317	681
160 Net Revenues	Enter Data	n/a	2,090,272	2,900,161
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	638,647	795,300
171 Network Support	Enter Data	n/a	8,440	10,266
172 General Support	Enter Data	n/a	134,949	164,145
173 Central Office	Calculated Field	n/a	474,419	502,677
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	459,371	0
176 COE Transmission	Enter Data	n/a	15,048	502,677
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	20,838	118,212
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	72,868	88,633
190 Depreciation / Amortization	Enter Data	n/a	1,242,899	1,040,582
200 Customer Operations	Enter Data	n/a	171,410	104,819
201 Marketing	Enter Data	n/a	40,509	63,711
202 Local Business Office	Enter Data	n/a	45,853	0
203 Revenue Accounting	Enter Data	n/a	85,048	41,109
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	162,633	182,126
230 AFUDC	Enter Data	n/a	5,562	6,766
240 Other Exp. & Adjustments	Enter Data	n/a	655	797
250 Taxes Other than FIT	Enter Data	n/a	93,804	134,060
260 Total Exp and Other Taxes	Enter Data	n/a	2,388,478	2,353,083
		----	----	----
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	32,707	159,830
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	2,421,185	2,512,913
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	361,635	439,872
320 Central Office Equip-Switch	Calculated Field	n/a	5,693,139	0
321 Operator Systems	Enter Data	n/a	0	0
322 Tandem Switching	Enter Data	n/a	740,385	0

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323	Local Switching Cat. 3	Enter Data	n/a	4,952,754	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	2,477,860	6,406,489
331	Subscriber Lines	Enter Data	n/a	0	3,224,786
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	1,871,512	3,181,703
334	Host Remote	Enter Data	606,348	606,348	0
340	Cable & Wire	Calculated Field	n/a	792,612	4,496,323
341	Subscriber Lines	Enter Data	n/a	0	714,331
342	Exchange	Enter Data	n/a	0	3,642,896
343	Interexchange	Enter Data	n/a	598,625	139,096
344	Host Remote	Enter Data	193,987	193,987	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	1,927	2,344
370	Total Plant In Service	Calculated Field	n/a	9,327,173	11,345,028
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	8,000,695	7,772,974
390	Accum Deferred Income Tax	Enter Data	n/a	314,053	358,875
400	Other Rate Base Adjust.	Enter Data	n/a	287,173	349,300
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	1,299,597	3,562,479
420	Return	Enter Data	n/a	146,205	400,779
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	2,812,818
171 Network Support	n/a	n/a	n/a	n/a	61,823
172 General Support	n/a	n/a	n/a	n/a	988,314
173 Central Office	n/a	n/a	n/a	n/a	651,266
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	505,710
176 COE Transmission	n/a	n/a	n/a	n/a	145,556
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	1,111,417
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	855,418
190 Depreciation / Amortization	15,814,526	326,334	0	15,488,192	3,720,429
200 Customer Operations	n/a	n/a	n/a	n/a	1,227,351
201 Marketing	n/a	n/a	n/a	n/a	331,579
202 Local Business Office	n/a	n/a	n/a	n/a	35,428
203 Revenue Accounting	n/a	n/a	n/a	n/a	860,344
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	1,109,912
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	3,479
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	565,400
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	10,328,189
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	20,135	67	0	20,068	5,053
290 Federal Income Taxes	n/a	n/a	n/a	n/a	762,212
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	11,090,401
	----	----	----	----	----

COS-1(H)
Filing Date:
Filing Entity:
Transmittal Number
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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	9,206,133	812,908	0	8,393,225	2,112,974
320 Central Office Equip-Switch	36,306,873	0	0	36,306,873	5,543,769
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	2,357,835	0	0	2,357,835	713,466
323 Local Switching Cat. 3	33,949,038	0	0	33,949,038	4,830,303
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	43,971,589	0	0	43,971,589	13,106,290
331 Subscriber Lines	28,801,854	0	0	28,801,854	8,068,175
332 Exchange Circuit	3,353,782	0	0	3,353,782	0
333 Interexchange Circuit	8,301,346	0	0	8,301,346	4,216,675
334 Host Remote	3,514,607	0	0	3,514,607	821,440
340 Cable & Wire	124,959,190	0	0	124,959,190	33,025,880
341 Subscriber Lines	1,197,380	0	0	1,197,380	0
342 Exchange	1,091,887	0	0	1,091,887	701,599
343 Interexchange	1,976,099	0	0	1,976,099	863,761
344 Host Remote	1,124,373	0	0	1,124,373	262,790
350 Info Orig/Term Equipment	443,939	384,741	0	59,198	14,800
360 Amortizable Assets	46,154	0	0	46,154	11,610
370 Total Plant In Service	214,933,877	1,197,649	0	213,736,228	53,815,323
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	150,822,139	7,024,119	0	143,798,021	35,409,437
390 Accum Deferred Income Tax	8,917,568	53,336	0	8,864,232	2,216,424
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,259,405
	----	----	----	----	----
Return Data	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	n/a	n/a	17,448,866
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:
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		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	2,112,975	0	605	1,446,556	1,447,160
320	Central Office Equip-Switch	0	0	5,543,769	0	0	0	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	713,466	0	0	0	0
323	Local Switching Cat. 3	0	0	4,830,303	0	0	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	0	13,106,291	0	0	6,723,730	6,723,730
331	Subscriber Lines	0	0	8,068,175	0	0	6,723,730	6,723,730
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	4,216,675	0	0	0	0
334	Host Remote	0	0	821,440	0	0	0	0
340	Cable & Wire	0	0	33,025,880	0	0	0	28,658,390
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	701,599	0	0	0	0
343	Interexchange	0	0	863,761	0	0	0	0
344	Host Remote	0	0	262,790	0	0	0	0
350	Info Orig/Term Equipment	0	0	14,799	0	14,783	0	14,783
360	Amortizable Assets	0	0	11,610	0	3	7,955	7,958
370	Total Plant In Service	0	0	53,815,322	0	15,391	36,836,630	36,852,021
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	0	35,409,438	0	13,553	23,330,330	23,343,883
390	Accum Deferred Income Tax	0	0	2,216,425	0	639	1,513,177	1,513,816
400	Other Rate Base Adjust.	0	0	1,259,405	0	358	858,247	858,604
Return Data		----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	17,448,865	0	1,558	12,851,369	12,852,927
420	Return	Enter Data	n/a	1,962,998	0	175	1,445,779	1,445,954
430	Rate of Return	Calculated Field	n/a	11.25%	0.00%	11.23%	11.25%	11.25%

Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
100 Network Access	1,531,915	0	10,824	42,659	225,200	843,542	295,211	2,949,351	1,526,206
110 Uncollectibles	0	0	0	0	0	0	n/a	0	0
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	71	0	0	0	11	150	n/a	232	435
160 Net Revenues	1,531,986	0	10,824	42,659	225,211	843,692	n/a	2,654,372	1,526,641
Expenses	----	----	----	----	----	----	----	----	----
170 Plant Specific	536,058	0	3,682	0	78,797	137,578	n/a	756,115	311,290
171 Network Support	5,753	0	42	0	845	4,607	n/a	11,247	8,198
172 General Support	91,978	0	657	0	13,519	73,716	n/a	179,870	130,821
173 Central Office	438,327	0	2,965	0	64,434	26,352	n/a	532,078	57,786
174 Operator Systems	0	0	0	0	0	0	n/a	0	0
175 COE Switching	438,327	0	2,948	0	64,434	0	n/a	505,709	0
176 COE Transmission	0	0	17	0	0	26,352	n/a	26,369	57,786
177 IOT	0	0	0	0	0	0	n/a	0	0
178 Cable & Wire Facilities	0	0	18	0	0	32,904	n/a	32,922	114,485
180 Plant Non-Sp. Less Dep/Amor	49,966	0	366	0	7,347	39,688	n/a	97,367	72,194
190 Depreciation / Amortization	582,774	0	4,161	0	85,694	285,745	n/a	958,374	488,158
200 Customer Operations	85,792	0	615	35,512	12,610	68,696	n/a	203,225	85,768
201 Marketing	30,742	0	224	0	4,520	24,479	n/a	59,965	45,075
202 Local Business Office	0	0	0	35,428	0	0	n/a	35,428	0
203 Revenue Accounting	55,050	0	391	83	8,089	44,216	n/a	107,829	40,692
204 Other Billing & Collection	0	0	0	0	0	0	n/a	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	154,754	0	1,034	7,148	22,734	57,025	n/a	242,695	103,760
230 AFUDC	3,076	0	26	0	454	2,318	n/a	5,874	4,855
240 Other Exp. & Adjustments	322	0	2	0	47	248	n/a	619	491
250 Taxes Other than FIT	42,612	0	320	0	6,266	42,415	n/a	91,613	77,625
260 Total Exp and Other Taxes	1,455,354	0	10,206	42,660	213,949	633,713	n/a	2,355,882	1,144,141
FIT Adjustments	----	----	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0	n/a	0	0
280 Amortized ITC	470	0	4	0	68	442	n/a	984	677
290 Federal Income Taxes	11,166	0	104	0	1,639	61,005	n/a	73,914	111,488
300 Total Expenses & Taxes	1,466,520	0	10,310	42,660	215,588	694,718	n/a	2,429,796	1,255,629

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

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	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	196,416	0	1,434	0	28,881	156,263	n/a		382,995	282,820
320 Central Office Equip-Switch	4,804,271	0	33,022	0	706,476	0	n/a		5,543,769	0
321 Operator Systems	0	0	0	0	0	0	n/a		0	0
322 Tandem Switching	0	0	6,990	0	706,476	0	n/a		713,466	0
323 Local Switching Cat. 3	4,804,271	0	26,033	0	0	0	n/a		4,830,303	0
324 Equal Access	0	0	0	0	0	0	n/a		0	0
330 Central Office Equip-Trans	0	0	1,641	0	0	2,835,064	n/a		2,836,706	3,545,856
331 Subscriber Lines	0	0	0	0	0	0	n/a		0	1,344,445
332 Exchange Circuit	0	0	0	0	0	0	n/a		0	0
333 Interexchange Circuit	0	0	1,641	0	0	2,013,624	n/a		2,015,266	2,201,410
334 Host Remote	0	0	0	0	0	821,440		821,440	1,642,879	0
340 Cable & Wire	0	0	553	0	0	981,818	n/a		982,371	3,385,119
341 Subscriber Lines	0	0	0	0	0	0	n/a		0	0
342 Exchange	0	0	0	0	0	0	n/a		0	701,599
343 Interexchange	0	0	553	0	0	719,028	n/a		719,581	144,180
344 Host Remote	0	0	0	0	0	262,790		262,790	262,790	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	n/a		0	16
360 Amortizable Assets	1,080	0	8	0	159	864	n/a		2,111	1,541
370 Total Plant In Service	5,001,767	0	36,658	0	735,516	3,974,010	n/a		9,747,951	7,215,351
Adjustments to TPIS	----	----	----	----	----	----	----	----	----	----
380 Depr / Amor Reserve	4,261,556	0	30,952	0	626,744	2,539,433	n/a		7,458,685	4,606,870
390 Accum Deferred Income Tax	220,156	0	1,579	0	32,364	159,410	n/a		413,509	289,100
400 Other Rate Base Adjust.	116,558	0	917	0	17,165	90,223	n/a		224,862	175,939
Return Data	----	----	----	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	636,612	0	5,044	0	93,573	1,365,390	n/a	2,100,619	2,495,319
420 Return	Enter Data	71,619	0	568	0	10,527	153,606	n/a	236,320	280,724
430 Rate of Return	Calculated Field	11.25%	0.00%	11.26%	0.00%	11.25%	11.25%	n/a	11.25%	11.25%

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Filing Date: 07/02/02
Filing Entity: ALFL
Transmittal Number: 105
COSA: ALFLAN02

Rate-of-Return TRP

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	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	3,105,559	1,242,899	1,040,582	0	5,389,040	21,340,439
105 Expense Less Dep & Amor	3,280,425	1,051,776	1,178,441	321,504	(6,074,788)	(21,340,439)
110 Taxes Less FIT	457,884	93,804	134,060	0	685,748	n/a
115 Return	1,415,268	146,205	400,779	0	1,962,251	n/a
120 FIT	573,255	32,707	159,830	0	765,792	2,344,028
125 Uncol., IDC & Other Adj.	(3,541)	(317)	(681)	0	(4,538)	n/a
130 Revenue Requirement	8,828,852	2,567,073	2,913,011	321,504	14,630,440	2,344,028
135 Access Service Revenue	8,828,852	2,567,073	2,913,011	321,504	14,630,440	2,344,028
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	38,268,926	9,327,173	11,345,028	0	58,941,127	223,398,940
145 Rate Base Adjustments	1,178,255	287,173	349,300	0	1,814,728	n/a
150 Depreciation Reserves	25,639,181	8,000,695	7,772,974	0	41,412,849	161,212,284
155 Accum Deferred Income Tax	1,227,841	314,053	358,875	0	1,900,770	7,263,144
160 Average Rate Base	12,580,159	1,299,597	3,562,479	0	17,442,235	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	2,273,897	958,374	488,158	0	3,720,429	15,488,192
205 Expense Less Dep & Amor	3,756,367	1,305,895	578,358	401,742	(4,285,832)	(15,488,192)
210 Taxes Less FIT	396,165	91,613	77,625	0	565,403	n/a
215 Return	1,445,954	236,320	280,724	0	1,962,998	n/a
220 FIT	576,809	73,914	111,488	0	762,211	2,466,957
225 Uncol., IDC & Other Adj.	(3,310)	(232)	(435)	0	(3,977)	n/a
230 Revenue Requirement	8,445,882	2,665,884	1,535,918	401,742	13,049,426	2,466,957
235 Access Service Revenue	8,445,882	2,665,884	1,535,918	401,742	13,049,426	2,466,957
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	36,852,021	9,747,951	7,215,351	0	53,815,322	213,736,228
245 Rate Base Adjustments	858,604	224,862	175,939	0	1,259,405	n/a
250 Depreciation Reserves	23,343,883	7,458,685	4,606,870	0	35,409,438	143,798,021
255 Accum Deferred Income Tax	1,513,816	413,509	289,100	0	2,216,425	8,864,232
260 Average Rate Base	12,852,927	2,100,619	2,495,319	0	17,448,865	n/a

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Filing Date: 07/02/02
Filing Entity: ALFL
Transmittal Number: 105
COSA: ALFLAN02

Rate-of-Return TRP

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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	2,336,104	1,026,425	376,628	0	3,739,157	15,816,668
105 Expense Less Dep & Amor	3,801,587	1,195,784	444,741	0	5,442,112	n/a
110 Taxes Less FIT	387,505	83,518	54,588	0	n/a	n/a
115 Return	1,420,361	172,835	190,294	0	n/a	n/a
120 FIT	543,353	35,181	70,523	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(10,174)	(666)	(1,000)	0	n/a	n/a
130 Revenue Requirement	8,478,736	2,513,077	1,135,774	0	n/a	n/a
135 Access Service Revenue	8,478,736	2,513,077	1,135,774	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	38,632,327	10,097,521	5,572,312	0	54,302,160	218,845,609
145 Rate Base Adjustments	697,575	182,330	100,618	0	980,523	n/a
150 Depreciation Reserves	25,330,858	8,351,602	3,781,648	0	37,464,108	154,315,127
155 Accum Deferred Income Tax	1,373,621	391,936	199,780	0	1,965,337	7,988,341
160 Average Rate Base	12,625,423	1,536,312	1,691,501	0	15,853,236	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	2,195,511	957,917	334,174	0	3,487,602	14,853,761
205 Expense Less Dep & Amor	3,627,465	1,173,306	396,588	0	5,197,359	n/a
210 Taxes Less FIT	358,019	89,273	49,520	0	496,812	n/a
215 Return	1,488,490	308,671	206,913	0	2,004,074	n/a
220 FIT	511,085	86,367	70,900	0	668,352	n/a
225 Uncol., IDC & Other Adj.	(10,348)	(1,306)	(1,115)	0	(12,769)	n/a
230 Revenue Requirement	8,170,222	2,614,228	1,056,980	0	11,841,430	n/a
235 Access Service Revenue	8,170,222	2,614,228	1,056,980	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	35,612,969	9,785,275	4,964,747	0	50,362,991	204,990,612
245 Rate Base Adjustments	719,714	197,741	100,239	0	1,017,694	n/a
250 Depreciation Reserves	21,558,080	6,802,393	3,014,264	0	31,374,737	129,699,701
255 Accum Deferred Income Tax	1,543,578	436,883	211,489	0	2,191,950	8,974,035
260 Average Rate Base	13,231,025	2,743,740	1,839,233	0	17,813,998	n/a

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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)
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Revenue Requirement

100 Depreciation/Amortization	2,186,181	941,907	309,005	0	3,437,093	14,670,535
105 Expense Less Dep & Amor	3,553,526	1,115,373	363,769	440,829	5,473,497	n/a
110 Taxes Less FIT	418,787	94,665	52,559	0	n/a	n/a
115 Return	1,414,358	226,460	172,571	0	n/a	n/a
120 FIT	514,778	59,098	61,575	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(11,472)	(1,143)	(1,093)	0	n/a	n/a
130 Revenue Requirement	8,076,158	2,436,360	958,386	0	n/a	n/a
135 Access Service Revenue	8,076,158	2,436,360	958,386	440,829	n/a	n/a

140 Telephone Plant in Service	36,412,978	9,271,786	4,625,102	0	50,309,866	204,793,976
145 Rate Base Adjustments	482,070	122,748	61,232	0	666,050	n/a
150 Depreciation Reserves	22,925,218	6,994,053	2,976,222	0	32,895,493	136,111,138
155 Accum Deferred Income Tax	1,397,759	387,502	176,150	0	1,961,411	8,061,906
160 Average Rate Base	12,572,073	2,012,978	1,533,961	0	16,119,012	n/a

Revenue Requirement

200 Depreciation/Amortization	2,109,855	900,239	267,738	0	3,277,832	14,145,919
205 Expense Less Dep & Amor	3,622,750	1,127,277	329,445	513,064	5,592,536	n/a
210 Taxes Less FIT	392,417	98,421	43,902	0	534,740	n/a
215 Return	1,504,550	333,561	167,658	0	2,005,769	n/a
220 FIT	504,669	98,262	55,480	0	658,411	n/a
225 Uncol., IDC & Other Adj.	(10,343)	(1,273)	(901)	0	(12,517)	n/a

230 Revenue Requirement	Calculated Field	8,123,898	2,556,487	863,322	513,064	12,056,771	n/a
235 Access Service Revenue	Enter Data	8,123,898	2,556,487	863,322	n/a	n/a	n/a

	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	34,003,812	9,054,525	3,871,570	0	46,929,907	194,015,380
245 Rate Base Adjustments	858,391	228,669	98,036	0	1,185,095	n/a
250 Depreciation Reserves	19,738,988	5,838,043	2,284,769	0	27,861,800	116,265,268
255 Accum Deferred Income Tax	1,749,436	480,158	194,548	0	2,424,142	10,077,918
260 Average Rate Base	13,373,780	2,964,994	1,490,288	0	17,829,062	n/a

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

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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	7.95	n/a	n/a	10406	992,732	n/a
120 Single Line Business EUCL	n/a	n/a	6.00	n/a	n/a	9383	675,576	n/a
130 Residential EUCL	n/a	n/a	6.00	n/a	n/a	77025	5,545,800	n/a
140 Special Access Surcharge	n/a	n/a	25.00	n/a	n/a	12	93,600	n/a
150 Terminating CCL Premium	0.011400	n/a	n/a	158,890,938	n/a	n/a	1,811,357	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	79,912,164	n/a	n/a	799,122	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	9,918,187	9,249,201

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.	0.000228	n/a	n/a	238,803,102	n/a	n/a	544	n/a
230 White Pg. Surcharge Non-Prem.	0.000103	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	54,482
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.004553	n/a	n/a	238,803,102	n/a	n/a	1,087,271	n/a
270 Non-Premium	0.002049	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	1,087,318
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	0.002198	n/a	n/a	117,491,126	n/a	n/a	258,245	n/a
350 TST Termination	0.000170	n/a	n/a	297,644,187	n/a	n/a	50,600	n/a
360 TST Facility	n/a	0.000062	n/a	n/a	3,806,712,495	n/a	236,016	n/a
370 Premium Interconnection	0.000000	n/a	n/a	238,803,102	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

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Rate-of-Return TRP

Switched Access Revenue

Test Year, 7/02 - 7/03

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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	2874.61	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	983.69	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	56.36	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	163.17	n/a	n/a	310	n/a	50,583	n/a
420 DS1 Direct Term.	51.37	n/a	n/a	930	n/a	n/a	47,774	n/a
430 DS1 Direct Facility	n/a	n/a	18.79	n/a	n/a	10677.78494	200,636	n/a
440 VG Entrance Facility	n/a	43.28	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	20.29	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	1.50	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	103,194	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	947,047	948,155
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	27.05	n/a	n/a	24	n/a	649	n/a
500 4-Wire Chan. Term.	n/a	43.28	n/a	n/a	1239	n/a	53,624	n/a
510 Channel Mileage Term.	20.29	n/a	n/a	947.9175473	n/a	n/a	19,233	n/a
520 Channel Mileage Facility	n/a	n/a	1.50	n/a	n/a	13429.50838	20,144	n/a
530 Non-Recurring	n/a	215	n/a	n/a	3	n/a	645	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	163.17	n/a	n/a	3690	n/a	602,097	n/a
550 Channel Mileage Term.	51.37	n/a	n/a	2964.033942	n/a	n/a	152,262	n/a
560 Channel Mileage Facility	n/a	n/a	18.79	n/a	n/a	42366.69507	796,070	n/a
570 Non-Recurring	n/a	303	n/a	n/a	60	n/a	18,180	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	1,662,906	2,899,480

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).

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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	N/A	N/A
110 Special Access	2,899,480	2,870,531	28,949	0
120 Local Switching	1,087,271	1,087,271	0	0
130 Equal Access	0	0	0	0
140 Information	54,447	54,447	0	0
150 Local Transport	947,047	875,171	71,876	0
160 Total TS - Switched Calculated Field	2,088,765	2,016,889	71,876	0

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

RTE-1
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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	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)	0.00562200 ----	0.00385400 ----	0.46% ----	-19.01% ----	18.14% ----
140 N.P. Switching (\$/MOU)	0.00253000 ----	0.00173400 ----	0.00204900 ----	-19.01% ----	18.17% ----
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 ----	7.66 ----	7.95 ----	32.50% ----	3.79% ----
190 Residential & Single Line Bus.	3.5	5	6	0.71	0.20

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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)	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)	110.12	110.12	163.17	48.17%	48.17%
230 DS1 Direct Trunk (\$/Circuit)	29.07	29.07	51.37	76.71%	76.71%
240 Tdm Sw. Transport ((\$/Circuit)	0.00033	0.000334	0.00017	-48.48%	-49.10%
250 Tdm. Switching (\$/Tdm. MOU)	0.004920	0.004961	0.002198	-55.33%	-55.69%
260 Prem. Interconnection (\$/MOU)	0.000028	0.000000	0.000000	-100.00%	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000013	0.000000	0.000000	-100.00%	#VALUE!
280 NRC (\$/Tk. Or Tks. Activated)	115.00	115.00	112.00	-2.61%	-2.61%
290 2-Wire VG (\$/Cir., Avg. Mileage)	34.96	34.96	62.34	78.32%	78.32%
300 4-Wire VG (\$/Cir., Avg. Mileage)	44.06	44.06	78.57	78.33%	78.33%

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

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

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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	726,120	927,013	200,893	962,109	35,096
120 Residential & Single Line Bus.	3,516,912	5,024,160	1,507,248	6,028,992	1,004,832
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.

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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	N/A	N/A	N/A
140	N/A	N/A	N/A
150	N/A	N/A	N/A
160	N/A	N/A	N/A
170	N/A	N/A	N/A
180	N/A	N/A	N/A
190	N/A	N/A	N/A
200	N/A	N/A	N/A
210	N/A	N/A	N/A
220	N/A	N/A	N/A
230	N/A	N/A	N/A

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

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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	N/A	N/A	N/A	N/A	N/A
140	N/A	N/A	N/A	N/A	N/A
150	N/A	N/A	N/A	N/A	N/A
160	N/A	N/A	N/A	N/A	N/A
170	N/A	N/A	N/A	N/A	N/A
180	N/A	N/A	N/A	N/A	N/A
190	N/A	N/A	N/A	N/A	N/A
200	N/A	N/A	N/A	N/A	N/A
210	N/A	N/A	N/A	N/A	N/A
220	N/A	N/A	N/A	N/A	N/A
230	N/A	N/A	N/A	N/A	N/A

Notes: Companies should list all (

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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	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

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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

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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	45,844,649	0	45,844,649	45,844,649	15,389,811	38,051,059
110 2nd Qtr. 1998	46,979,098	0	46,979,098	46,979,098	15,611,359	38,992,651
120 3rd Qtr. 1998	49,481,282	0	49,481,282	49,481,282	16,181,146	41,069,464
130 4th Qtr. 1998	48,919,204	0	48,919,204	48,919,204	16,366,848	40,602,939
140 1st Qtr. 1999	50,769,540	0	50,769,540	50,769,540	17,210,977	41,631,023
150 2nd Qtr. 1999	53,166,867	0	53,166,867	53,166,867	18,419,556	43,596,831
160 3rd Qtr. 1999	54,938,835	0	54,938,835	54,938,835	19,150,197	45,049,845
170 4th Qtr. 1999	53,542,348	0	53,542,348	53,542,348	11,253,767	43,904,725
180 1st Qtr. 2000	55,113,748	0	55,113,748	55,113,748	10,689,813	45,744,411
190 2nd Qtr. 2000	56,359,769	0	56,359,769	56,359,769	11,070,733	46,778,608
200 3rd Qtr. 2000	55,907,213	0	55,907,213	55,907,213	11,536,725	46,402,987
210 4th Qtr. 2000	56,915,570	0	56,915,570	56,915,570	11,248,968	47,239,923
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	228,279,092	45,630	228,324,722	228,299,626	45,188,445	187,226,272
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	238,803,102	0	238,803,102	238,803,102	117,491,126	195,818,544

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.

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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	1500	1500	16007.38605	1263	1263	13429.50838
130 WATS	170	170	1807.613954	156	156	1658.751629
140 full-time Audio	2	2	-84	24	24	0
150 High Capacity	3358	3358	34356	3690	3690	42366.69507

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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	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:****ALFL****Transmittal Number:****105****COSA:****ALFLAN02****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	238,803,102
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	228,324,722
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	245,167,119
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	224,296,300
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	237,166,536
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	212,417,590
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	214,349,622
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	191,224,233

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

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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	339.00	0.00	0.00	310.00	0.00
110 Direct Trunked Transport	11.00	1314.00	0.00	0.00	930.00	0.00

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

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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	11.17%	9.82%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	11.66%	6.56%	11.25%
130 Local Switching	10.53%	-11.30%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	8.90%	2.53%	11.25%
160 Traffic Sensitive Switched, Total	9.64%	-1.15%	11.25%

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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	29,547,556	28,908,929	30,819,732	31,028,808	78,906,500	31,464,520
110	Total Company	Enter Data	101,829,146	102,559,232	102,559,202	102,559,217	259,245,164	103,982,770
120	IS Factor	Calculated Field	29.0168%	28.1875%	30.0507%	30.2545%	30.4370%	30.2594%
Host/Remote MOU's								
130	Interstate	Enter Data	n/a	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	n/a
150	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOU Miles								
160	Interstate	Enter Data	6,163,961,250	9,222,974,899	9,846,554,949	10,178,779,228	25,047,647,662	9,971,004,560
170	Total Company	Enter Data	30,344,160,185	42,658,403,817	42,663,972,853	42,662,675,866	106,655,043,371	42,661,876,360
180	IS Factor	Calculated Field	20.3135%	21.6205%	23.0793%	23.8587%	23.4847%	23.3722%
Conversation Minutes								
190	Interstate	Enter Data	181,772,700	181,950,384	188,832,841	224,524,740	563,915,766	223,723,130
200	Total Company	Enter Data	402,410,734	412,503,345	406,106,312	452,542,468	1,141,801,204	456,747,560
210	IS Factor	Calculated Field	45.1709%	44.1088%	46.4984%	49.6141%	49.3883%	48.9818%
Conversation Minute Miles								
220	Interstate	Enter Data	7,460,670,871	11,974,712,903	12,301,898,096	16,083,270,522	40,430,546,539	16,026,783,840
230	Total Company	Enter Data	17,849,090,242	27,073,480,189	26,156,705,150	33,198,900,718	84,559,266,512	33,825,894,010
240	IS Factor	Calculated Field	41.7986%	44.2304%	47.0315%	48.4452%	47.8133%	47.3802%

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

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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
1995	153,568,540	160,503,376	783,909,700	1,097,981,616	13.99%	68,218	1
1996	171,109,555.00	174,157,756.00	838,515,639.00	1,183,782,950	14.45%	72,858	1
1997	179,991,589	178,949,716	903,586,536	1,262,527,841	14.26%	77,831	1
1998	179,116,436	184,084,372	914,908,318	1,278,109,126	14.01%	82,431	1
1999	187,054,247	172,395,400	908,184,726	1,267,634,373	14.76%	85,210	1
2000	20,941,602	19,086,064	107,157,216	147,184,882	14.23%	91,900	1
2001	20,941,602	19,086,064	107,157,216	147,184,882	14.23%	91,900	1

**Interstate
WDEM Factor**

**(H)
Calculated
Field**

- 13.99%
- 14.45%
- 14.26%
- 14.01%
- 14.76%
- 14.23%
- 14.23%