

COS-1(P)  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number : 105  
COSA: ALRJAN02

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)
<b>Revenues</b>					<b>Calculated Field</b>		
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	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	56,283	0
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	379	0
172 General Support	Enter Data	n/a	n/a	n/a	n/a	15,092	0
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	29,981	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	28,405	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	1,576	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	10,832	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	23,253	0
190 Depreciation / Amortization	Enter Data	234,843	11,529	0	223,314	79,883	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	23,050	7,361
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	4,985	0
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	0	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	18,066	7,361
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	34,236	2,457
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	165	0
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	1	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	23,748	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	240,621	9,818
	Enter Data	----	----	----	----	----	----
<b>FIT Adjustments</b>							
	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	36,326	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	276,946	n/a
	Enter Data	----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	359,890	35,040	0	324,850	109,237	0
320 Central Office Equip-Switch	Calculated Field	1,020,302	0	0	1,020,302	542,982	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: ALRJ

Transmittal Number : 105

COSA: ALRJAN02

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	1,020,302	0	0	1,020,302	542,982	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	999,039	0	0	999,039	286,461	0
331	Subscriber Lines	Enter Data	255,498	0	0	255,498	65,964	0
332	Exchange Circuit	Enter Data	100,705	0	0	100,705	0	0
333	Interexchange Circuit	Enter Data	642,836	0	0	642,836	220,497	0
334	Host Remote	Enter Data	0	0	0	0	0	0
340	Cable & Wire	Calculated Field	1,953,868	0	0	1,953,868	506,626	0
341	Subscriber Lines	Enter Data	1,850,446	0	0	1,850,446	466,725	0
342	Exchange	Enter Data	56,853	0	0	56,853	25,292	0
343	Interexchange	Enter Data	46,569	0	0	46,569	14,609	0
344	Host Remote	Enter Data	0	0	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	0	0	0	0	0	0
370	Total Plant In Service	Calculated Field	4,333,099	35,040	0	4,298,059	1,445,306	0
			----	----	----	----	----	----
	<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	2,975,786	456,429	0	2,519,357	814,854	0
390	Accum Deferred Income Tax	Enter Data	407,839	6,676	0	401,163	136,534	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	14,698	0
		Enter Data	----	----	----	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	508,615	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: ALRJ  
Transmittal Number : 105  
COSA: ALRJAN02

		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
<b>Revenues</b>							
100 Network Access	Enter Data	n/a	322,354	0	0	115,909	115,909
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	1,663	0	0	1,482	1,482
160 Net Revenues	Enter Data	n/a	324,016	0	0	117,391	117,391
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
170 Plant Specific	Enter Data	0	56,283	0	0	15,922	15,922
171 Network Support	Enter Data	0	379	0	0	145	145
172 General Support	Enter Data	0	15,092	0	0	5,788	5,788
173 Central Office	Calculated Field	0	29,981	0	0	335	335
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	28,405	0	0	0	0
176 COE Transmission	Enter Data	0	1,576	0	0	335	335
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	10,832	0	0	9,654	9,654
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	23,253	0	0	17,832	17,832
190 Depreciation / Amortization	Enter Data	0	79,883	0	0	24,214	24,214
200 Customer Operations	Enter Data	0	15,689	0	0	7,163	7,163
201 Marketing	Enter Data	0	4,985	0	0	1,912	1,912
202 Local Business Office	Enter Data	0	0	0	0	0	0
203 Revenue Accounting	Enter Data	0	10,704	0	0	5,252	5,252
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	31,779	0	0	13,655	13,655
230 AFUDC	Enter Data	0	165	0	0	63	63
240 Other Exp. & Adjustments	Enter Data	0	1	0	0	0	0
250 Taxes Other than FIT	Enter Data	0	23,748	0	0	9,107	9,107
260 Total Exp and Other Taxes	Enter Data	0	230,802	0	0	87,957	87,957
		----	----	----	----	----	----
<b>FIT Adjustments</b>							
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	36,326	0	0	10,737	10,737
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	267,128	0	0	98,694	98,694
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
310 General Support	Enter Data	0	109,237	0	0	41,893	41,893
320 Central Office Equip-Switch	Calculated Field	0	542,982	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: ALRJ

Transmittal Number : 105

COSA: ALRJAN02

323	Local Switching Cat. 3	Enter Data	0	542,982	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	286,461	0	0	60,847	60,847
331	Subscriber Lines	Enter Data	0	65,964	0	0	60,847	60,847
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	220,497	0	0	0	0
334	Host Remote	Enter Data	0	0	0	0	0	0
340	Cable & Wire	Calculated Field	0	506,626	0	0	451,537	451,537
341	Subscriber Lines	Enter Data	0	466,725	0	0	451,537	451,537
342	Exchange	Enter Data	0	25,292	0	0	0	0
343	Interexchange	Enter Data	0	14,609	0	0	0	0
344	Host Remote	Enter Data	0	0	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	0	0	0	0	0	0
370	Total Plant In Service	Calculated Field	0	1,445,306	0	0	554,276	554,276
			----	----	----	----	----	----
	<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	0	814,854	0	0	366,285	366,285
390	Accum Deferred Income Tax	Enter Data	0	136,534	0	0	51,301	51,301
400	Other Rate Base Adjust.	Enter Data	0	14,698	0	0	5,637	5,637
		Enter Data	----	----	----	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	508,615	0	0	142,327	142,327
420	Return	Enter Data	n/a	57,219	0	0	16,012	16,012
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	0.00%	11.25%	11.25%

COS-1(P)  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number : 105  
COSA: ALRJAN02

		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
<b>Revenues</b>							
100 Network Access	Enter Data	150,427	0	0	0	0	30,464
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	0	0	0	43
160 Net Revenues	Enter Data	150,427	0	0	0	0	30,507
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	34,692	0	0	0	0	2,758
171 Network Support	Enter Data	154	0	0	0	0	42
172 General Support	Enter Data	6,134	0	0	0	0	1,687
173 Central Office	Calculated Field	28,405	0	0	0	0	749
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	28,405	0	0	0	0	0
176 COE Transmission	Enter Data	0	0	0	0	0	749
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	0	0	0	280
180 Plant Non-Sp. Less Dep/Amor	Enter Data	3,574	0	0	0	0	983
190 Depreciation / Amortization	Enter Data	39,666	0	0	0	0	8,744
200 Customer Operations	Enter Data	5,757	0	0	0	0	1,583
201 Marketing	Enter Data	2,026	0	0	0	0	557
202 Local Business Office	Enter Data	0	0	0	0	0	0
203 Revenue Accounting	Enter Data	3,731	0	0	0	0	1,026
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	14,691	0	0	0	0	1,777
230 AFUDC	Enter Data	67	0	0	0	0	18
240 Other Exp. & Adjustments	Enter Data	0	0	0	0	0	0
250 Taxes Other than FIT	Enter Data	9,651	0	0	0	0	2,654
260 Total Exp and Other Taxes	Enter Data	108,099	0	0	0	0	18,517
	Enter Data	----	----	----	----	----	----
<b>FIT Adjustments</b>							
	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	17,303	0	0	0	0	4,610
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	125,402	0	0	0	0	23,127
	Enter Data	----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	44,394	0	0	0	0	12,208
320 Central Office Equip-Switch	Calculated Field	542,982	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: ALRJ

Transmittal Number : 105

COSA: ALRJAN02

323	Local Switching Cat. 3	Enter Data	542,982	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	0	0	0	136,231
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	136,231
334	Host Remote	Enter Data	0	0	0	0	0	0
340	Cable & Wire	Calculated Field	0	0	0	0	0	13,086
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	13,086
344	Host Remote	Enter Data	0	0	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	0	0	0	0	0	0
370	Total Plant In Service	Calculated Field	587,377	0	0	0	0	161,525
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	286,354	0	0	0	0	83,046
390	Accum Deferred Income Tax	Enter Data	58,360	0	0	0	0	14,192
400	Other Rate Base Adjust.	Enter Data	5,973	0	0	0	0	1,643
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	248,637	0	0	0	0	65,930
420	Return	Enter Data	27,972	0	0	0	0	7,417
430	Rate of Return	Enter Data	11.25%	0.00%	0.00%	0.00%	0.00%	11.25%

COS-1(P)  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number : 105  
COSA: ALRJAN02

		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
<b>Revenues</b>				
100 Network Access	Enter Data	0	180,891	25,553
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	43	138
160 Net Revenues	Enter Data	n/a	180,934	25,691
	Enter Data	----	----	----
<b>Expenses</b>				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	37,451	2,911
171 Network Support	Enter Data	n/a	196	37
172 General Support	Enter Data	n/a	7,820	1,484
173 Central Office	Calculated Field	n/a	29,154	492
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	28,405	0
176 COE Transmission	Enter Data	n/a	749	492
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	280	898
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	4,556	865
190 Depreciation / Amortization	Enter Data	n/a	48,410	7,260
200 Customer Operations	Enter Data	n/a	7,340	1,186
201 Marketing	Enter Data	n/a	2,583	490
202 Local Business Office	Enter Data	n/a	0	0
203 Revenue Accounting	Enter Data	n/a	4,757	696
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	16,468	1,656
230 AFUDC	Enter Data	n/a	86	16
240 Other Exp. & Adjustments	Enter Data	n/a	1	0
250 Taxes Other than FIT	Enter Data	n/a	12,305	2,335
260 Total Exp and Other Taxes	Enter Data	n/a	126,616	16,229
		----	----	----
<b>FIT Adjustments</b>				
	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	21,913	3,675
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	148,529	19,905
		----	----	----
<b>Telephone Plant in Service</b>				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	56,602	10,742
320 Central Office Equip-Switch	Calculated Field	n/a	542,982	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: ALRJ

Transmittal Number : 105

COSA: ALRJAN02

323	Local Switching Cat. 3	Enter Data	n/a	542,982	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	136,231	89,383
331	Subscriber Lines	Enter Data	n/a	0	5,117
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	136,231	84,266
334	Host Remote	Enter Data	0	0	0
340	Cable & Wire	Calculated Field	n/a	13,086	42,003
341	Subscriber Lines	Enter Data	n/a	0	15,188
342	Exchange	Enter Data	n/a	0	25,292
343	Interexchange	Enter Data	n/a	13,086	1,524
344	Host Remote	Enter Data	0	0	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	0	0
370	Total Plant In Service	Calculated Field	n/a	748,901	142,128
			----	----	----
	<b>Adjustments to TPIS</b>		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	369,399	79,170
390	Accum Deferred Income Tax	Enter Data	n/a	72,551	12,682
400	Other Rate Base Adjust.	Enter Data	n/a	7,616	1,445
		Enter Data	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	314,567	51,721
420	Return	Enter Data	n/a	35,389	5,819
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	114,477
171 Network Support	n/a	n/a	n/a	n/a	771
172 General Support	n/a	n/a	n/a	n/a	30,742
173 Central Office	n/a	n/a	n/a	n/a	61,118
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	57,907
176 COE Transmission	n/a	n/a	n/a	n/a	3,211
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	21,844
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	29,776
190 Depreciation / Amortization	233,069	11,442	0	221,627	80,213
200 Customer Operations	n/a	n/a	n/a	n/a	25,135
201 Marketing	n/a	n/a	n/a	n/a	6,002
202 Local Business Office	n/a	n/a	n/a	n/a	0
203 Revenue Accounting	n/a	n/a	n/a	n/a	19,133
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	40,237
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
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	34,850
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	324,855
-----	-----	-----	-----	-----	-----
FIT Adjustments	-----	-----	-----	-----	-----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	4,770	23	0	4,747	1,614
290 Federal Income Taxes	n/a	n/a	n/a	n/a	40,091
-----	-----	-----	-----	-----	-----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	364,946
-----	-----	-----	-----	-----	-----

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

07/02/02  
ALRJ  
105  
ALRJAN02

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	393,160	38,280	0	354,880	120,673
320 Central Office Equip-Switch	1,077,060	0	0	1,077,060	573,188
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	1,077,060	0	0	1,077,060	573,188
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	971,312	0	0	971,312	279,079
331 Subscriber Lines	248,343	0	0	248,343	64,235
332 Exchange Circuit	97,919	0	0	97,919	0
333 Interexchange Circuit	625,051	0	0	625,051	214,844
334 Host Remote	0	0	0	0	0
340 Cable & Wire	1,940,291	0	0	1,940,291	504,008
341 Subscriber Lines	3,737	0	0	3,737	0
342 Exchange	7,472	0	0	7,472	2,491
343 Interexchange	46,246	0	0	46,246	14,508
344 Host Remote	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0
360 Amortizable Assets	96	0	0	96	33
370 Total Plant In Service	4,381,919	38,280	0	4,343,639	1,476,980
	----	----	----	----	----
Adjustments to TPIS					
380 Depr / Amor Reserve	2,762,278	423,681	0	2,338,597	762,963
390 Accum Deferred Income Tax	328,150	5,371	0	322,779	110,989
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	17,322
	----	----	----	----	----
Return Data					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	620,350
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  
ALRJ  
105  
ALRJAN02

	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.	
<b>Telephone Plant in Service</b>	----	----	----	----	----	----	----
310 General Support	0	0	120,673	0	0	45,136	45,136
320 Central Office Equip-Switch	0	0	573,188	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	573,188	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	279,078	0	0	59,117	59,117
331 Subscriber Lines	0	0	64,235	0	0	59,117	59,117
332 Exchange Circuit	0	0	0	0	0	0	0
333 Interexchange Circuit	0	0	214,844	0	0	0	0
334 Host Remote	0	0	0	0	0	0	0
340 Cable & Wire	0	0	504,008	0	0	0	448,203
341 Subscriber Lines	0	0	0	0	0	0	0
342 Exchange	0	0	2,491	0	0	0	0
343 Interexchange	0	0	14,508	0	0	0	0
344 Host Remote	0	0	0	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	32	0	0	13	13
 370 Total Plant In Service	 0	 0	 1,476,980	 0	 0	 552,469	 552,469
	----	----	----	----	----	----	----
<b>Adjustments to TPIS</b>	----	----	----	----	----	----	----
380 Depr / Amor Reserve	0	0	762,963	0	0	338,267	338,267
390 Accum Deferred Income Tax	0	0	110,989	0	0	40,761	40,761
400 Other Rate Base Adjust.	0	0	17,323	0	0	6,470	6,470
	----	----	----	----	----	----	----
 <b>Return Data</b>	 ----	 ----	 ----	 ----	 ----	 ----	 ----
410 Average Rate Base	Enter Data	n/a	620,350	0	0	179,912	179,912
420 Return	Enter Data	n/a	69,788	0	0	20,240	20,240
430 Rate of Return	Calculated Field	n/a	11.25%	0.00%	0.00%	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	217,986	0	0	0	0	36,574	0	254,560	32,258
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	0	0	0	0	0	46	n/a	46	153
160 Net Revenues	217,986	0	0	0	0	36,620	n/a	254,606	32,411
Expenses	----	----	----	----	----	----	----	----	----
170 Plant Specific	71,257	0	0	0	0	5,451 n/a	----	76,708	5,892
171 Network Support	326	0	0	0	0	83 n/a	----	409	74
172 General Support	13,024	0	0	0	0	3,284 n/a	----	16,308	2,953
173 Central Office	57,907	0	0	0	0	1,522 n/a	----	59,429	1,008
174 Operator Systems	0	0	0	0	0	0 n/a	----	0	0
175 COE Switching	57,907	0	0	0	0	0 n/a	----	57,907	0
176 COE Transmission	0	0	0	0	0	1,522 n/a	----	1,522	1,008
177 IOT	0	0	0	0	0	0 n/a	----	0	0
178 Cable & Wire Facilities	0	0	0	0	0	564 n/a	----	564	1,857
180 Plant Non-Sp. Less Dep/Amor	9,086	0	0	0	0	2,278 n/a	----	11,364	2,052
190 Depreciation / Amortization	41,139	0	0	0	0	8,408 n/a	----	49,547	7,107
200 Customer Operations	6,378	0	0	0	0	1,608 n/a	----	7,986	1,301
201 Marketing	2,558	0	0	0	0	637 n/a	----	3,195	575
202 Local Business Office	0	0	0	0	0	0 n/a	----	0	0
203 Revenue Accounting	3,819	0	0	0	0	971 n/a	----	4,790	725
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	20,653	0	0	0	0	2,222 n/a	----	22,875	2,210
230 AFUDC	68	0	0	0	0	17 n/a	----	85	17
240 Other Exp. & Adjustments	0	0	0	0	0	0 n/a	----	0	0
250 Taxes Other than FIT	15,793	0	0	0	0	3,424 n/a	----	19,217	3,056
260 Total Exp and Other Taxes	164,374	0	0	0	0	23,408 n/a	----	187,782	21,635
FIT Adjustments	----	----	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0 n/a	----	0	0
280 Amortized ITC	681	0	0	0	0	174 n/a	----	855	155
290 Federal Income Taxes	19,509	0	0	0	0	4,809 n/a	----	24,318	3,939
300 Total Expenses & Taxes	183,883	0	0	0	0	28,217 n/a	----	212,100	25,574

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

07/02/02  
ALRJ  
105  
ALRJAN02

	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.
<b>Telephone Plant in Service</b>	----	----	----	----	----	----	----	----	----	----
310 General Support	51,002	0	0	0	0	12,922	n/a		63,924	11,613
320 Central Office Equip-Switch	573,188	0	0	0	0	0	n/a		573,188	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	573,188	0	0	0	0	0	n/a		573,188	0
324 Equal Access	0	0	0	0	0	0	n/a		0	0
330 Central Office Equip-Trans	0	0	0	0	0	132,250	n/a		132,250	87,711
331 Subscriber Lines	0	0	0	0	0	0	n/a		0	5,118
332 Exchange Circuit	0	0	0	0	0	0	n/a		0	0
333 Interexchange Circuit	0	0	0	0	0	132,250	n/a		132,250	82,594
334 Host Remote	0	0	0	0	0	0		0	0	0
340 Cable & Wire	0	0	0	0	0	12,995	n/a		12,995	42,810
341 Subscriber Lines	0	0	0	0	0	0	n/a		0	0
342 Exchange	0	0	0	0	0	0	n/a		0	2,491
343 Interexchange	0	0	0	0	0	12,995	n/a		12,995	1,513
344 Host Remote	0	0	0	0	0	0		0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	n/a		0	0
360 Amortizable Assets	14	0	0	0	0	3	n/a		17	3
370 Total Plant In Service	624,204	0	0	0	0	158,171	n/a		782,374	142,137
<b>Adjustments to TPIS</b>	----	----	----	----	----	----	----	----	----	----
380 Depr / Amor Reserve	278,070	0	0	0	0	73,985	n/a		352,055	72,642
390 Accum Deferred Income Tax	49,088	0	0	0	0	11,050	n/a		60,138	10,090
400 Other Rate Base Adjust.	7,337	0	0	0	0	1,851	n/a		9,188	1,664
<b>Return Data</b>	----	----	----	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	304,382	0	0	0	74,986	n/a		379,368	61,070
420 Return	Enter Data	34,242	0	0	0	8,436	n/a		42,678	6,870
430 Rate of Return	Calculated Field	11.25%	0.00%	0.00%	0.00%	11.25%	n/a		11.25%	11.25%

COS-2

Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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
<b>Forecast, 7/02 - 6/30</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	24,214	48,410	7,260	0	79,883	223,314
105 Expense Less Dep & Amor	54,636	65,901	6,634	9,818	(103,631)	(223,314)
110 Taxes Less FIT	9,107	12,305	2,335	0	23,748	n/a
115 Return	16,012	35,389	5,819	0	57,219	n/a
120 FIT	10,737	21,913	3,675	0	36,326	99,322
125 Uncol., IDC & Other Adj.	(1,482)	(43)	(138)	0	(1,663)	n/a
130 Revenue Requirement	113,224	183,875	25,585	9,818	332,503	99,322
135 Access Service Revenue	113,224	183,875	25,585	9,818	332,503	99,322
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	554,276	748,901	142,128	0	1,445,306	4,298,059
145 Rate Base Adjustments	5,637	7,616	1,445	0	14,698	n/a
150 Depreciation Reserves	366,285	369,399	79,170	0	814,854	2,519,357
155 Accum Deferred Income Tax	51,301	72,551	12,682	0	136,534	401,163
160 Average Rate Base	142,327	314,567	51,721	0	508,615	n/a
<b>Actual, 1/01- 12/01</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	23,559	49,547	7,107	0	80,213	221,627
205 Expense Less Dep & Amor	69,044	119,018	11,472	10,258	(115,065)	(221,627)
210 Taxes Less FIT	12,234	19,217	3,056	345	34,852	n/a
215 Return	20,240	42,678	6,870	0	69,788	n/a
220 FIT	11,833	24,318	3,939	0	40,090	108,280
225 Uncol., IDC & Other Adj.	(1,580)	(46)	(153)	0	(1,779)	n/a
230 Revenue Requirement	135,330	254,732	32,291	10,603	432,956	108,280
235 Access Service Revenue	135,330	254,732	32,291	10,603	432,956	108,280
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	552,469	782,374	142,137	0	1,476,980	4,343,639
245 Rate Base Adjustments	6,470	9,188	1,664	0	17,323	n/a
250 Depreciation Reserves	338,267	352,055	72,642	0	762,963	2,338,597
255 Accum Deferred Income Tax	40,761	60,138	10,090	0	110,989	322,779
260 Average Rate Base	179,912	379,368	61,070	0	620,350	n/a

COS-2

Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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
<b>Forecast, 7/01 - 6/02</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	24,357	52,726	7,187	0	84,270	227,601
105 Expense Less Dep & Amor	88,499	139,215	17,652	0	245,366	n/a
110 Taxes Less FIT	17,101	26,552	4,311	0	n/a	n/a
115 Return	20,030	40,510	6,517	0	n/a	n/a
120 FIT	12,412	24,199	3,925	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(1,581)	(49)	(161)	0	n/a	n/a
130 Revenue Requirement	160,818	283,153	39,431	0	n/a	n/a
135 Access Service Revenue	160,818	283,153	39,431	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	550,092	807,218	140,710	0	1,498,020	4,312,409
145 Rate Base Adjustments	10,193	14,959	2,608	0	27,760	n/a
150 Depreciation Reserves	350,900	414,087	77,666	0	842,653	2,497,577
155 Accum Deferred Income Tax	31,338	47,997	7,721	0	87,056	247,743
160 Average Rate Base	178,046	360,095	57,931	0	596,072	n/a
<b>Actual, 1/00 - 12/00</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	23,730	50,942	6,263	0	80,935	219,402
205 Expense Less Dep & Amor	70,773	105,642	11,445	0	187,860	n/a
210 Taxes Less FIT	14,693	22,732	3,290	0	40,715	n/a
215 Return	22,961	48,837	6,626	0	78,424	n/a
220 FIT	9,860	22,786	2,925	0	35,571	n/a
225 Uncol., IDC & Other Adj.	(1,586)	(45)	(138)	0	(1,769)	n/a
230 Revenue Requirement	140,431	250,894	30,411	0	421,736	n/a
235 Access Service Revenue	140,431	250,894	30,411	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	561,719	812,275	128,330	0	1,502,323	4,350,437
245 Rate Base Adjustments	17,687	25,538	3,888	0	47,113	n/a
250 Depreciation Reserves	341,763	353,208	65,965	0	760,935	2,316,760
255 Accum Deferred Income Tax	33,547	50,502	7,357	0	91,405	261,753
260 Average Rate Base	204,097	434,104	58,895	0	697,096	n/a



COS-2

Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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)
<b>Forecast, 7/00 - 6/01</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	23,317	51,866	5,659	0	80,842	215,645
105 Expense Less Dep & Amor	73,144	111,210	11,346	10,728	206,428	n/a
110 Taxes Less FIT	32,183	47,645	6,235	360	n/a	n/a
115 Return	19,816	40,609	5,311	0	n/a	n/a
120 FIT	12,645	24,700	3,241	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(1,713)	(49)	(122)	0	n/a	n/a
130 Revenue Requirement	159,392	275,981	31,670	0	n/a	n/a
135 Access Service Revenue	159,392	275,981	31,670	11,088	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	544,621	781,629	105,117	0	1,431,367	4,107,264
145 Rate Base Adjustments	10,784	15,476	2,081	0	28,341	n/a
150 Depreciation Reserves	352,697	394,971	54,960	0	802,628	2,382,543
155 Accum Deferred Income Tax	26,561	41,172	5,025	0	72,758	205,144
160 Average Rate Base	176,146	360,962	47,213	0	584,321	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/99 - 12/99</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	23,645	52,694	5,442	0	81,781	219,395
205 Expense Less Dep & Amor	70,016	98,756	9,445	13,943	192,160	n/a
210 Taxes Less FIT	14,327	22,641	2,581	581	40,130	n/a
215 Return	22,815	50,978	5,266	0	79,059	n/a
220 FIT	14,074	30,064	3,163	0	47,301	n/a
225 Uncol., IDC & Other Adj.	(1,605)	(44)	(92)	0	(1,741)	n/a
230 Revenue Requirement	<b>Calculated Field</b>	143,272	255,089	25,805	14,524	438,690
235 Access Service Revenue	<b>Enter Data</b>	143,272	255,089	25,805	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	558,237	815,399	101,823	0	1,475,459	4,245,087
245 Rate Base Adjustments	10,759	15,709	1,954	0	28,423	n/a
250 Depreciation Reserves	326,369	317,501	50,049	0	693,919	2,137,319
255 Accum Deferred Income Tax	39,822	60,471	6,919	0	107,212	304,937
260 Average Rate Base	202,805	453,136	46,810	0	702,750	n/a

REV-1  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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	n/a	n/a	n/a	n/a	n/a	n/a
110 Multi-line Business EUCL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
120 Single Line Business EUCL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
130 Residential EUCL	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
140 Special Access Surcharge	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
150 Terminating CCL Premium	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
160 Terminating CCL Non-Prem.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
170 Originating CCL Premium	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
180 Originating CCL Non-Prem.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
190 USF Contribution	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
200 Common Line - - Total	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
230 White Pg. Surcharge Non-Prem.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	n/a
Local Switching	----	----	----	----	----	----	----	----
260 Premium	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
270 Non-Premium	n/a	n/a	n/a	n/a	n/a	n/a	n/a	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	n/a
Local Transport	----	----	----	----	----	----	----	----
300 Premium LT Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
310 Non-Prem. LT Term	n/a	n/a	n/a	n/a	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	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
350 TST Termination	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
360 TST Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
370 Premium Interconnection	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
380 Non-Prem. Interconnection	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
390 Installation NRC per Trunk	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

REV-1  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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)
<b>Local Transport (Cont.)</b>								
380 DS3 Entrance Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
390 DS3 Direct Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
400 DS3 Direct Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
410 DS1 Entrance Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
420 DS1 Direct Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
430 DS1 Direct Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
440 VG Entrance Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
450 VG Direct Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
460 VG Direct Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Special - - Voice Grade</b>								
490 2-Wire Chan. Term.	----	----	----	----	----	----	----	----
500 4-Wire Chan. Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
510 Channel Mileage Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
520 Channel Mileage Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
530 Non-Recurring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Special - - High Capacity</b>								
540 High Capacity Chan. Term.	----	----	----	----	----	----	----	----
550 Channel Mileage Term.	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
560 Channel Mileage Facility	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
570 Non-Recurring	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

Page 20 of 36

Rate-of-Return TRP

Revenues Summary

Test Year, 7/02 - 7/03

		<b>Total Network Access (A) Calculated Field</b>	<b>Recurring without ICB (B) Enter Data</b>	<b>Non-Recurring without ICB (C) Enter Data</b>	<b>ICB (D) Enter Data</b>
100 Carrier Common Line		N/A	N/A	N/A	N/A
110 Special Access		N/A	N/A	N/A	N/A
120 Local Switching		N/A	N/A	N/A	N/A
130 Equal Access		N/A	N/A	N/A	N/A
140 Information		N/A	N/A	N/A	N/A
150 Local Transport		N/A	N/A	N/A	N/A
160 Total TS - Switched	<b>Calculated Field</b>	N/A	N/A	N/A	N/A

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

RTE-1  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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)	N/A	N/A	N/A	N/A	N/A
120 N.P. CCL Term. (\$/MOU)	N/A	N/A	N/A	N/A	N/A
130 Premium Switching (\$/MOU)	N/A	N/A	N/A	N/A	N/A
140 N.P. Switching (\$/MOU)	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A	N/A
<b>End User Common Line</b>					
180 Multi-line Business (\$/Month)	N/A	N/A	N/A	N/A	N/A
190 Residential & Single Line Bus.	N/A	N/A	N/A	N/A	N/A

RTE-1  
Filing Date: 07/02/02  
Filing Entity: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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)
<b>Local Transport Rates</b>					
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)	N/A	N/A	N/A	N/A	N/A
230 DS1 Direct Trunk (\$/Circuit)	N/A	N/A	N/A	N/A	N/A
240 Tdm Sw. Transport ((\$/Circuit)	N/A	N/A	N/A	N/A	N/A
250 Tdm. Switching (\$/Tdm. MOU)	N/A	N/A	N/A	N/A	N/A
260 Prem. Interconnection (\$/MOU)	N/A	N/A	N/A	N/A	N/A
270 N.P. Interconnection (\$/MOU)	N/A	N/A	N/A	N/A	N/A
280 NRC (\$/Tk. Or Tks. Activated)	N/A	N/A	N/A	N/A	N/A
290 2-Wire VG (\$/Cir., Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
300 4-Wire VG (\$/Cir., Avg. Mileage)	N/A	N/A	N/A	N/A	N/A

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: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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	N/A	N/A	N/A	N/A	N/A
110 Multi-line Business	N/A	N/A	N/A	N/A	N/A
120 Residential & Single Line Bus.	N/A	N/A	N/A	N/A	N/A
130 Carrier Common Line	N/A	N/A	N/A	N/A	N/A
140 Special Access	N/A	N/A	N/A	N/A	N/A
150 Special Access Surcharge	N/A	N/A	N/A	N/A	N/A
160 Local Switching	N/A	N/A	N/A	N/A	N/A
170 Equal Access	N/A	N/A	N/A	N/A	N/A
180 Information	N/A	N/A	N/A	N/A	N/A
190 Local Transport	N/A	N/A	N/A	N/A	N/A
200 USF Contributions	N/A	N/A	N/A	N/A	N/A

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

RTE-3

Filing Date: 07/02/02

Filing Entity: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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	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.



RTE-3

Filing Date: 07/02/02

Filing Entity: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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	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 (

DMD-1

Filing Date: 07/02/02

Filing Entity: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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: ALRJ  
Transmittal Number: 105  
COSA: ALRJAN02

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	1,756,223	0	1,756,223	1,756,223	N/A	1,106,420
110 2nd Qtr. 1998	1,752,094	0	1,752,094	1,752,094	N/A	1,103,819
120 3rd Qtr. 1998	1,750,865	0	1,750,865	1,750,865	N/A	1,103,045
130 4th Qtr. 1998	1,814,021	0	1,814,021	1,814,021	N/A	1,142,833
140 1st Qtr. 1999	2,123,800	0	2,123,800	2,123,800	N/A	1,231,804
150 2nd Qtr. 1999	1,499,983	0	1,499,983	1,499,983	N/A	869,990
160 3rd Qtr. 1999	1,883,522	0	1,883,522	1,883,522	N/A	1,092,443
170 4th Qtr. 1999	2,104,485	0	2,104,485	2,104,485	N/A	1,220,601
180 1st Qtr. 2000	2,070,017	0	2,070,017	2,070,017	N/A	1,221,310
190 2nd Qtr. 2000	2,013,612	0	2,013,612	2,013,612	N/A	1,188,031
200 3rd Qtr. 2000	2,030,065	0	2,030,065	2,030,065	N/A	1,197,738
210 4th Qtr. 2000	1,945,816	0	1,945,816	1,945,816	N/A	1,148,031
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	7,588,022	0	7,588,022	7,588,022	0	4,249,292
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	7,097,411	0	7,097,411	7,097,411	0	3,974,550

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: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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	26	26	65	30	30	75
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	78	78	299	90	90	270

DMD-3

Filing Date: 07/02/02

Filing Entity: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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:****ALRJ****Transmittal Number:****105****COSA:****ALRJAN02****Page 1 of 1****Rate-of-Return TRP****Minutes-of-Use****Historical vs. Forecast**

			<b>Common Line MOU (A)</b>		<b>Traffic Sensitive MOU (B)</b>
100 Test Year	7/02 - 6/30	<b>Calculated Field</b>		0 <b>Calculated Field</b>	7,097,411
110 Pycos Year,	1/01 - 12/01	<b>Calculated Field</b>		0 <b>Calculated Field</b>	7,588,022
			----		----
120 Test Year	7/01 - 6/02	<b>Enter Data</b>		0 <b>Enter Data</b>	8,568,361
130 Pycos Year,	1/00 - 12/00	<b>Enter Data</b>		0 <b>Calculated Field</b>	8,059,510
			----		----
140 Test Year	7/00 - 6/01	<b>Enter Data</b>		0 <b>Enter Data</b>	9,212,999
150 Pycos Year,	1/99 - 12/99	<b>Enter Data</b>		0 <b>Calculated Field</b>	7,611,790
			----		----
160 Test Year	7/99 - 6/00	<b>Enter Data</b>		0 <b>Enter Data</b>	7,684,767
170 Pycos Year,	1/98 - 12/98	<b>Enter Data</b>		0 <b>Enter Data</b>	7,073,203

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: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

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	7.00	0.00	0.00	14.00	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: ALRJ

Transmittal Number: 105

COSA: ALRJAN02

Page 1 of 1

Rate-of-Return TRP

Rate-of-Return

Summary

	<b>1999/2000</b> <b>FCC Monitoring</b> <b>Period</b> <b>(A)</b> <b>Enter Data</b>	<b>2001</b> <b>Calendar</b> <b>Year</b> <b>(B)</b> <b>Enter Data</b>	<b>7/02 - 6/30</b> <b>Test</b> <b>Year</b> <b>(C)</b> <b>Enter Data</b>
100 Interstate Access, Total	N/A	N/A	N/A
110 Carrier Common Line	N/A	N/A	N/A
120 Special Access	N/A	N/A	N/A
130 Local Switching	N/A	N/A	N/A
140 Information	N/A	N/A	N/A
150 Local Transport	N/A	N/A	N/A
160 Traffic Sensitive Switched, Total	N/A	N/A	N/A

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

07/02/02  
Telephone Company  
105  
ALRJAN02

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)
<b>Relative MOU's - Tandem Switching</b>								
100	Interstate	Enter Data	-	-	-	-	-	-
110	Total Company	Enter Data	-	-	-	-	-	-
120	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
<b>Host/Remote MOU's</b>								
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
<b>Host/Remote MOU Miles</b>								
160	Interstate	Enter Data	-	-	-	-	-	-
170	Total Company	Enter Data	-	-	-	-	-	-
180	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	0.0000%	n/a
<b>Conversation Minutes</b>								
190	Interstate	Enter Data	7,232,883	6,612,520	7,022,206	8,186,467	21,418,673	8,468,806
200	Total Company	Enter Data	17,963,359	17,963,352	17,963,350	20,213,878	52,410,133	20,964,053
210	IS Factor	Calculated Field	40.2646%	36.8112%	39.0919%	40.4992%	40.8674%	40.3968%
<b>Conversation Minute Miles</b>								
220	Interstate	Enter Data	14,465,766	13,343,299	14,535,966	16,945,987	44,336,652	17,530,428
230	Total Company	Enter Data	35,926,718	36,241,061	37,184,133	41,842,726	108,488,971	43,395,588
240	IS Factor	Calculated Field	40.2646%	36.8182%	39.0919%	40.4992%	40.8674%	40.3968%

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:

ALRJ

Transmittal Number:

105

COSA:

ALRJAN02

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	6,942,944	9,624,008	21,128,148	37,695,100	18.42%	2,540	3
1996	7,051,378.00	9515570.00	21128148.00	37,695,096	18.71%	2,606	3
1997	8,036,538	11,922,749	23,145,948	43,105,235	18.64%	2,616	3
1998	7,347,244	12,612,033	23,145,948	43,105,225	17.04%	2,689	n/a
1999	7,802,451	12,156,828	23,145,948	43,105,227	18.10%	2,753	n/a
2000	9,409,785	13,883,608	36,242,592	59,535,985	15.81%	2,762	n/a
2001	9,409,785	13,883,608	36,242,592	59,535,985	15.81%	2,762	n/a

**Interstate  
WDEM Factor**

**(H)  
Calculated  
Field**

55.26%  
56.12%  
55.93%  
54.46%  
55.51%  
53.22%  
53.22%