

COS-1(P)
Filing Date: 07/02/02
Filing Entity: ALTO
Transmittal Number : 105
COSA: ALTOAN02

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	1,069,643	0
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	31,160	0
172 General Support	Enter Data	n/a	n/a	n/a	n/a	312,652	0
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	358,350	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	279,014	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	79,335	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	367,481	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	379,255	0
190 Depreciation / Amortization	Enter Data	6,957,694	200,530	0	6,757,164	2,095,191	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	363,570	142,521
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	79,751	0
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	1,909	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	281,910	142,521
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	495,830	38,984
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	30,648	0
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	7,590	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	843,680	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	5,285,408	181,505
	Enter Data	----	----	----	----	----	----
FIT Adjustments	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	n/a	n/a	n/a	1,156,735	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	6,442,143	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	7,693,557	211,150	0	7,482,407	2,338,248	0
320 Central Office Equip-Switch	Calculated Field	20,170,025	0	0	20,170,025	10,547,036	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	220,067	0	0	220,067	93,665	0

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Cost Analysis Summary

Test Year, 7/02 - 7/03

323	Local Switching Cat. 3	Enter Data	19,949,959	0	0	19,949,959	10,453,372	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	23,064,224	0	0	23,064,224	6,668,260	0
331	Subscriber Lines	Enter Data	16,736,532	0	0	16,736,532	4,458,396	0
332	Exchange Circuit	Enter Data	114,240	0	0	114,240	0	0
333	Interexchange Circuit	Enter Data	3,887,624	0	0	3,887,624	1,445,513	0
334	Host Remote	Enter Data	2,325,828	0	0	2,325,828	764,352	0
340	Cable & Wire	Calculated Field	95,618,752	0	0	95,618,752	26,044,548	0
341	Subscriber Lines	Enter Data	87,660,727	0	0	87,660,727	22,358,624	0
342	Exchange	Enter Data	4,219,395	0	0	4,219,395	2,283,000	0
343	Interexchange	Enter Data	1,820,938	0	0	1,820,938	795,956	0
344	Host Remote	Enter Data	1,917,692	0	0	1,917,692	606,968	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	146,546,558	211,150	0	146,335,408	45,598,092	0
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	62,628,121	758,802	0	61,869,319	18,536,324	0
390	Accum Deferred Income Tax	Enter Data	16,166,436	29,631	0	16,136,805	5,052,725	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	1,041,825	0
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	23,050,869	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	8,758,754	0	0	5,276,633	5,276,633
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	2,541	0	0	1,688	1,688
160 Net Revenues	Enter Data	n/a	8,761,295	0	0	5,278,322	5,278,322
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	3,606	1,066,038	0	0	550,313	550,313
171 Network Support	Enter Data	125	31,035	0	0	18,263	18,263
172 General Support	Enter Data	1,521	311,131	0	0	183,391	183,391
173 Central Office	Calculated Field	1,039	357,311	0	0	45,797	45,797
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	279,014	0	0	0	0
176 COE Transmission	Enter Data	1,039	78,297	0	0	45,797	45,797
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	920	366,561	0	0	302,862	302,862
180 Plant Non-Sp. Less Dep/Amor	Enter Data	748	378,507	0	0	309,833	309,833
190 Depreciation / Amortization	Enter Data	10,848	2,084,342	0	0	1,219,490	1,219,490
200 Customer Operations	Enter Data	344	220,704	0	0	144,779	144,779
201 Marketing	Enter Data	335	79,416	0	0	46,750	46,750
202 Local Business Office	Enter Data	0	1,909	0	0	0	0
203 Revenue Accounting	Enter Data	9	139,379	0	0	98,029	98,029
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	1,284	455,563	0	0	274,899	274,899
230 AFUDC	Enter Data	119	30,529	0	0	17,960	17,960
240 Other Exp. & Adjustments	Enter Data	44	7,546	0	0	4,456	4,456
250 Taxes Other than FIT	Enter Data	3,177	840,503	0	0	483,904	483,904
260 Total Exp and Other Taxes	Enter Data	20,170	5,083,733	0	0	3,005,634	3,005,634
		----	----	----	----	----	----
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	1,153,447	0	0	619,883	619,883
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	6,237,180	0	0	3,625,517	3,625,517
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	11,034	2,327,214	0	0	1,371,345	1,371,345
320 Central Office Equip-Switch	Calculated Field	0	10,547,036	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	93,665	0	0	0	0

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323	Local Switching Cat. 3	Enter Data	0	10,453,372	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	111,063	6,557,197	0	0	3,941,592	3,941,592
331	Subscriber Lines	Enter Data	0	4,458,396	0	0	3,941,592	3,941,592
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	111,063	1,334,450	0	0	0	0
334	Host Remote	Enter Data	0	764,352	0	0	0	0
340	Cable & Wire	Calculated Field	48,791	25,995,757	0	0	21,404,839	21,404,839
341	Subscriber Lines	Enter Data	0	22,358,624	0	0	21,404,839	21,404,839
342	Exchange	Enter Data	0	2,283,000	0	0	0	0
343	Interexchange	Enter Data	48,791	747,164	0	0	0	0
344	Host Remote	Enter Data	0	606,968	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	170,887	45,427,205	0	0	26,717,776	26,717,776
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	83,264	18,453,060	0	0	11,845,076	11,845,076
390	Accum Deferred Income Tax	Enter Data	18,630	5,034,095	0	0	2,930,312	2,930,312
400	Other Rate Base Adjust.	Enter Data	2,552	1,039,273	0	0	609,691	609,691
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	22,979,323	0	0	12,552,080	12,552,080
420	Return	Enter Data	n/a	2,585,174	0	0	1,412,109	1,412,109
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	0.00%	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	2,068,263	0	57,756	2,436	20,176	507,957
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	417	0	5	0	2	143
160 Net Revenues	Enter Data	2,068,680	0	57,761	2,436	20,178	508,100
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	350,772	0	9,126	0	3,204	54,617
171 Network Support	Enter Data	7,345	0	193	0	67	1,950
172 General Support	Enter Data	73,267	0	2,337	0	816	18,759
173 Central Office	Calculated Field	270,161	0	6,570	0	2,321	18,389
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	270,161	0	6,532	0	2,321	0
176 COE Transmission	Enter Data	0	0	37	0	0	18,389
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	27	0	0	15,520
180 Plant Non-Sp. Less Dep/Amor	Enter Data	39,439	0	1,150	0	401	10,278
190 Depreciation / Amortization	Enter Data	457,368	0	10,898	0	3,756	166,205
200 Customer Operations	Enter Data	44,365	0	1,287	1,913	449	11,573
201 Marketing	Enter Data	18,775	0	516	0	180	4,946
202 Local Business Office	Enter Data	0	0	0	1,909	0	0
203 Revenue Accounting	Enter Data	25,591	0	771	3	269	6,627
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	118,906	0	3,159	523	1,108	20,927
230 AFUDC	Enter Data	7,231	0	183	0	64	1,930
240 Other Exp. & Adjustments	Enter Data	1,767	0	68	0	24	433
250 Taxes Other than FIT	Enter Data	214,259	0	5,486	0	1,915	50,234
260 Total Exp and Other Taxes	Enter Data	1,234,108	0	31,358	2,436	10,922	316,198
	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	357,353	0	8,324	0	2,919	58,935
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	1,591,461	0	39,682	2,436	13,841	375,133
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	548,504	0	16,952	0	5,920	141,341
320 Central Office Equip-Switch	Calculated Field	10,219,881	0	241,390	0	85,765	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	7,899	0	85,765	0

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323	Local Switching Cat. 3	Enter Data	10,219,881	0	233,490	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	3,299	0	0	1,526,832
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	3,299	0	0	762,480
334	Host Remote	Enter Data	0	0	0	0	0	764,352
340	Cable & Wire	Calculated Field	0	0	1,812	0	0	1,222,612
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	1,812	0	0	615,643
344	Host Remote	Enter Data	0	0	0	0	0	606,968
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	10,768,385	0	263,452	0	91,685	2,890,784
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	2,946,594	0	73,034	0	24,991	1,435,471
390	Accum Deferred Income Tax	Enter Data	1,240,709	0	30,421	0	10,603	309,224
400	Other Rate Base Adjust.	Enter Data	248,235	0	3,970	0	1,369	70,156
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	6,829,318	0	163,967	0	57,461	1,216,244
420	Return	Enter Data	768,298	0	18,446	0	6,464	136,827
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	259,952	2,916,540	825,533
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	567	286
160 Net Revenues	Enter Data	n/a	2,657,155	825,819
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	417,720	98,005
171 Network Support	Enter Data	n/a	9,555	3,217
172 General Support	Enter Data	n/a	95,179	32,561
173 Central Office	Calculated Field	n/a	297,440	14,074
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	279,014	0
176 COE Transmission	Enter Data	n/a	18,426	14,074
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	15,547	48,152
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	51,269	17,405
190 Depreciation / Amortization	Enter Data	n/a	638,227	226,625
200 Customer Operations	Enter Data	n/a	59,587	16,339
201 Marketing	Enter Data	n/a	24,416	8,250
202 Local Business Office	Enter Data	n/a	1,909	0
203 Revenue Accounting	Enter Data	n/a	33,262	8,089
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	144,623	36,040
230 AFUDC	Enter Data	n/a	9,409	3,160
240 Other Exp. & Adjustments	Enter Data	n/a	2,291	798
250 Taxes Other than FIT	Enter Data	n/a	271,895	84,705
260 Total Exp and Other Taxes	Enter Data	n/a	1,595,021	483,078
		----	----	----
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	427,531	106,033
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	2,022,552	589,111
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	712,717	243,152
320 Central Office Equip-Switch	Calculated Field	n/a	10,547,036	0
321 Operator Systems	Enter Data	n/a	0	0
322 Tandem Switching	Enter Data	n/a	93,665	0

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323	Local Switching Cat. 3	Enter Data	n/a	10,453,372	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	1,530,131	1,085,474
331	Subscriber Lines	Enter Data	n/a	0	516,803
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	765,779	568,671
334	Host Remote	Enter Data	764,352	764,352	0
340	Cable & Wire	Calculated Field	n/a	1,224,423	3,366,495
341	Subscriber Lines	Enter Data	n/a	0	953,785
342	Exchange	Enter Data	n/a	0	2,283,000
343	Interexchange	Enter Data	n/a	617,455	129,710
344	Host Remote	Enter Data	606,968	606,968	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	14,014,307	4,695,122
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	4,480,091	2,127,894
390	Accum Deferred Income Tax	Enter Data	n/a	1,590,956	512,827
400	Other Rate Base Adjust.	Enter Data	n/a	323,730	105,852
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	8,266,990	2,160,253
420	Return	Enter Data	n/a	930,036	243,028
430	Rate of Return	Enter Data	n/a	11.25%	11.25%

Revenues	Total Company (A) Enter Data except for row 173.	Part 64 Adjustments (B) Enter Data except for row 173.	Other Adjustments (C) Enter Data except for row 173.	Subject to Separations (D) Calculated Field	Total Interstate (E) Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	1,388,565
171 Network Support	n/a	n/a	n/a	n/a	40,591
172 General Support	n/a	n/a	n/a	n/a	403,231
173 Central Office	n/a	n/a	n/a	n/a	469,703
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	365,949
176 COE Transmission	n/a	n/a	n/a	n/a	103,754
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	475,043
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	330,071
190 Depreciation / Amortization	6,660,685	191,970	0	6,468,715	1,991,527
200 Customer Operations	n/a	n/a	n/a	n/a	429,084
201 Marketing	n/a	n/a	n/a	n/a	103,283
202 Local Business Office	n/a	n/a	n/a	n/a	1,938
203 Revenue Accounting	n/a	n/a	n/a	n/a	323,861
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	542,503
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	6,356
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	794,839
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	5,512,904
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FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	11,121	18	0	11,103	3,436
290 Federal Income Taxes	n/a	n/a	n/a	n/a	1,131,697
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	6,644,601
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COS-1(H)
Filing Date:
Filing Entity:
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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.
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Telephone Plant in Service					
310 General Support	7,918,954	217,336	0	7,701,619	2,387,499
320 Central Office Equip-Switch	18,751,715	0	0	18,751,715	9,805,587
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	204,668	0	0	204,668	87,111
323 Local Switching Cat. 3	18,547,047	0	0	18,547,047	9,718,476
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	21,616,061	0	0	21,616,061	6,217,898
331 Subscriber Lines	15,676,270	0	0	15,676,270	4,146,788
332 Exchange Circuit	108,866	0	0	108,866	0
333 Interexchange Circuit	3,631,967	0	0	3,631,967	1,350,910
334 Host Remote	2,198,959	0	0	2,198,959	720,200
340 Cable & Wire	91,853,582	0	0	91,853,582	24,865,677
341 Subscriber Lines	39,876	0	0	39,876	0
342 Exchange	954,119	0	0	954,119	418,013
343 Interexchange	1,750,806	0	0	1,750,806	765,071
344 Host Remote	1,844,302	0	0	1,844,302	583,533
350 Info Orig/Term Equipment	0	0	0	0	0
360 Amortizable Assets	4,753	0	0	4,753	1,457
370 Total Plant In Service	140,145,066	217,336	0	139,927,730	43,278,116
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Adjustments to TPIS					
380 Depr / Amor Reserve	56,161,354	680,451	0	55,480,904	16,526,310
390 Accum Deferred Income Tax	17,692,670	32,429	0	17,660,241	5,491,138
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,239,215
	----	----	----	----	----
Return Data					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	22,499,884
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

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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.	
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Telephone Plant in Service								
310	General Support	0	11,102	2,376,396	0	0	1,422,215	1,422,215
320	Central Office Equip-Switch	0	0	9,805,587	0	0	0	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	87,111	0	0	0	0
323	Local Switching Cat. 3	0	0	9,718,476	0	0	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	102,132	6,115,765	0	0	3,701,463	3,701,463
331	Subscriber Lines	0	0	4,146,788	0	0	3,701,463	3,701,463
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	102,132	1,248,778	0	0	0	0
334	Host Remote	0	0	720,200	0	0	0	0
340	Cable & Wire	0	46,748	24,818,928	0	0	0	20,609,652
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	418,013	0	0	0	0
343	Interexchange	0	46,748	718,323	0	0	0	0
344	Host Remote	0	0	583,533	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	1,456	0	0	861	861
370 Total Plant In Service		0	159,983	43,118,134	0	0	25,734,191	25,734,191
Adjustments to TPIS								
380	Depr / Amor Reserve	0	74,226	16,452,082	0	0	10,666,908	10,666,908
390	Accum Deferred Income Tax	0	19,462	5,471,676	0	0	3,225,209	3,225,209
400	Other Rate Base Adjust.	0	4,798	1,234,419	0	0	738,480	738,480
Return Data								
410	Average Rate Base	Enter Data	n/a	22,428,793	0	0	12,580,554	12,580,554
420	Return	Enter Data	n/a	2,523,238	0	0	1,415,313	1,415,313
430	Rate of Return	Calculated Field	n/a	11.25%	0.00%	0.00%	11.25%	11.25%

	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)
Revenues									
100 Network Access	2,369,698	0	59,200	2,385	20,677	527,367	295,573	3,274,900	805,902
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	427	0	6	0	2	104	n/a	539	134
160 Net Revenues	2,370,125	0	59,206	2,385	20,679	527,471	n/a	2,979,866	806,036
Expenses									
170 Plant Specific	457,500	0	11,330	0	3,976	72,328	n/a	545,134	118,095
171 Network Support	9,430	0	237	0	82	2,574	n/a	12,323	3,965
172 General Support	93,161	0	2,866	0	1,000	24,494	n/a	121,521	39,428
173 Central Office	354,910	0	8,195	0	2,894	24,691	n/a	390,690	16,616
174 Operator Systems	0	0	0	0	0	0	n/a	0	0
175 COE Switching	354,910	0	8,145	0	2,894	0	n/a	365,949	0
176 COE Transmission	0	0	50	0	0	24,691	n/a	24,741	16,616
177 IOT	0	0	0	0	0	0	n/a	0	0
178 Cable & Wire Facilities	0	0	34	0	0	20,572	n/a	20,606	58,082
180 Plant Non-Sp. Less Dep/Amor	48,739	0	1,371	0	477	13,036	n/a	63,623	20,657
190 Depreciation / Amortization	425,322	0	10,445	0	3,597	161,544	n/a	600,908	206,267
200 Customer Operations	52,120	0	1,598	1,938	557	13,706	n/a	69,919	19,074
201 Marketing	23,882	0	713	0	249	6,321	n/a	31,165	10,138
202 Local Business Office	0	0	0	1,938	0	0	n/a	1,938	0
203 Revenue Accounting	28,238	0	884	0	309	7,386	n/a	36,817	8,936
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	141,808	0	3,687	447	1,293	25,092	n/a	172,327	39,768
230 AFUDC	6,928	0	178	0	61	1,897	n/a	9,064	2,876
240 Other Exp. & Adjustments	1,462	0	52	0	19	368	n/a	1,901	625
250 Taxes Other than FIT	197,291	0	5,108	0	1,783	47,651	n/a	251,833	75,878
260 Total Exp and Other Taxes	1,331,170	0	33,769	2,385	11,763	335,622	n/a	1,714,709	483,240
FIT Adjustments									
270 Adjustment for FIT	0	0	0	0	0	0	n/a	0	0
280 Amortized ITC	798	0	20	0	8	224	n/a	1,050	336
290 Federal Income Taxes	333,618	0	8,141	0	2,854	58,958	n/a	403,571	100,322
300 Total Expenses & Taxes	1,664,788	0	41,910	2,385	14,617	394,580	n/a	2,118,280	583,562

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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.	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	551,762	0	17,037	0	5,948	144,856	n/a		719,603	234,579
320 Central Office Equip-Switch	9,501,325	0	224,498	0	79,764	0	n/a		9,805,587	0
321 Operator Systems	0	0	0	0	0	0	n/a		0	0
322 Tandem Switching	0	0	7,347	0	79,764	0	n/a		87,111	0
323 Local Switching Cat. 3	9,501,325	0	217,151	0	0	0	n/a		9,718,476	0
324 Equal Access	0	0	0	0	0	0	n/a		0	0
330 Central Office Equip-Trans	0	0	3,086	0	0	1,435,566	n/a		1,438,652	975,651
331 Subscriber Lines	0	0	0	0	0	0	n/a		0	445,326
332 Exchange Circuit	0	0	0	0	0	0	n/a		0	0
333 Interexchange Circuit	0	0	3,086	0	0	715,367	n/a		718,452	530,326
334 Host Remote	0	0	0	0	0	720,200		720,200	1,440,400	0
340 Cable & Wire	0	0	1,739	0	0	1,175,376	n/a		1,177,115	3,032,161
341 Subscriber Lines	0	0	0	0	0	0	n/a		0	0
342 Exchange	0	0	0	0	0	0	n/a		0	418,013
343 Interexchange	0	0	1,739	0	0	591,843	n/a		593,582	124,741
344 Host Remote	0	0	0	0	0	583,533		583,533	583,533	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	n/a		0	0
360 Amortizable Assets	345	0	0	0	0	110	n/a		455	141
370 Total Plant In Service	10,053,431	0	246,361	0	85,712	2,755,907	n/a		13,141,411	4,242,533
Adjustments to TPIS	----	----	----	----	----	----	----	----	----	----
380 Depr / Amor Reserve	2,613,879	0	65,039	0	22,255	1,279,376	n/a		3,980,548	1,804,626
390 Accum Deferred Income Tax	1,334,050	0	31,846	0	11,092	339,813	n/a		1,716,801	529,666
400 Other Rate Base Adjust.	287,306	0	7,386	0	2,571	78,246	n/a		375,508	120,432
Return Data	----	----	----	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	6,392,809	0	156,860	0	54,936	1,214,962	n/a	7,819,566	2,028,672
420 Return	Enter Data	719,190	0	17,646	0	6,180	136,683	n/a	879,699	228,226
430 Rate of Return	Calculated Field	11.25%	0.00%	11.25%	0.00%	11.25%	11.25%	n/a	11.25%	11.25%

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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	1,219,490	638,227	226,625	10,848	2,095,191	6,757,164
105 Expense Less Dep & Amor	1,302,241	684,899	171,748	187,650	(2,938,871)	(6,757,164)
110 Taxes Less FIT	483,904	271,895	84,705	3,177	843,680	n/a
115 Return	1,412,109	930,036	243,028	0	2,585,174	n/a
120 FIT	619,883	427,531	106,033	3,288	1,156,735	3,581,373
125 Uncol., IDC & Other Adj.	(1,688)	(567)	(286)	0	(2,541)	n/a
130 Revenue Requirement	5,035,938	2,952,022	831,853	204,963	9,024,776	3,581,373
135 Access Service Revenue	5,035,938	2,952,022	831,853	204,963	9,024,776	3,581,373
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	26,717,776	14,014,307	4,695,122	170,887	45,598,092	146,335,408
145 Rate Base Adjustments	609,691	323,730	105,852	2,552	1,041,825	n/a
150 Depreciation Reserves	11,845,076	4,480,091	2,127,894	83,264	18,536,324	61,869,319
155 Accum Deferred Income Tax	2,930,312	1,590,956	512,827	18,630	5,052,725	16,136,805
160 Average Rate Base	12,552,080	8,266,990	2,160,253	0	22,979,323	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	1,174,003	600,908	206,267	10,351	1,991,529	6,468,715
205 Expense Less Dep & Amor	1,449,880	861,968	201,095	213,591	(2,786,366)	(6,468,715)
210 Taxes Less FIT	464,144	251,833	75,878	2,982	794,837	n/a
215 Return	1,415,313	879,699	228,226	0	2,523,238	n/a
220 FIT	624,384	403,571	100,322	3,423	1,131,700	3,537,846
225 Uncol., IDC & Other Adj.	(772)	(539)	(134)	0	(1,445)	n/a
230 Revenue Requirement	5,126,952	2,997,440	811,654	230,347	9,166,393	3,537,846
235 Access Service Revenue	5,126,952	2,997,440	811,654	230,347	9,166,393	3,537,846
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Rate Base						
240 Telephone Plant in Service	25,734,191	13,141,411	4,242,533	159,983	43,278,117	139,927,730
245 Rate Base Adjustments	738,480	375,508	120,432	4,798	1,239,217	n/a
250 Depreciation Reserves	10,666,908	3,980,548	1,804,626	74,226	16,526,308	55,480,904
255 Accum Deferred Income Tax	3,225,209	1,716,801	529,666	19,462	5,491,137	17,660,241
260 Average Rate Base	12,580,554	7,819,566	2,028,672	0	22,428,793	n/a

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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	1,220,038	608,754	185,644	0	2,014,436	6,669,418
105 Expense Less Dep & Amor	1,512,999	900,512	207,310	0	2,620,821	n/a
110 Taxes Less FIT	447,711	240,225	62,690	0	n/a	n/a
115 Return	1,493,126	912,732	205,306	0	n/a	n/a
120 FIT	659,575	419,217	90,110	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(6,250)	(840)	(806)	0	n/a	n/a
130 Revenue Requirement	5,327,199	3,080,600	750,254	0	n/a	n/a
135 Access Service Revenue	5,327,199	3,080,600	750,254	0	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	26,490,940	13,246,794	3,735,449	0	43,473,183	142,846,801
145 Rate Base Adjustments	902,687	451,402	127,315	0	1,481,404	n/a
150 Depreciation Reserves	11,374,475	4,167,670	1,651,320	0	17,193,465	58,758,588
155 Accum Deferred Income Tax	2,746,920	1,417,351	386,505	0	4,550,776	14,894,053
160 Average Rate Base	13,272,232	8,113,176	1,824,937	0	23,210,345	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	1,158,194	571,978	168,291	0	1,898,463	6,301,035
205 Expense Less Dep & Amor	1,477,751	843,521	180,966	0	2,502,238	n/a
210 Taxes Less FIT	447,571	233,145	60,043	0	740,759	n/a
215 Return	1,494,937	876,297	197,764	0	2,568,998	n/a
220 FIT	607,935	375,315	79,876	0	1,063,126	n/a
225 Uncol., IDC & Other Adj.	(4,724)	(1,227)	(604)	0	(6,555)	n/a
230 Revenue Requirement	5,181,664	2,899,029	686,336	0	8,767,029	n/a
235 Access Service Revenue	5,181,664	2,899,029	686,336	0	n/a	n/a
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Rate Base						
240 Telephone Plant in Service	25,258,572	12,378,277	3,404,200	0	41,041,048	135,459,935
245 Rate Base Adjustments	658,363	322,279	88,542	0	1,069,184	n/a
250 Depreciation Reserves	9,767,241	3,450,182	1,350,901	0	14,568,324	50,049,301
255 Accum Deferred Income Tax	2,861,362	1,461,069	383,929	0	4,706,361	15,450,904
260 Average Rate Base	13,288,332	7,789,302	1,757,911	0	22,835,545	n/a

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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)
Forecast, 7/00 - 6/01						
Revenue Requirement						
100 Depreciation/Amortization	1,152,003	539,775	152,466	9,661	1,853,905	6,242,637
105 Expense Less Dep & Amor	1,506,989	765,965	173,522	236,282	2,682,758	n/a
110 Taxes Less FIT	521,808	268,075	63,434	2,983	n/a	n/a
115 Return	1,545,788	927,835	186,629	8,817	n/a	n/a
120 FIT	652,301	413,683	78,375	3,573	n/a	n/a
125 Uncol., IDC & Other Adj.	(3,633)	(1,593)	(453)	(34)	n/a	n/a
130 Revenue Requirement	5,375,256	2,913,740	653,973	0	n/a	n/a
135 Access Service Revenue	5,375,256	2,913,740	653,973	261,282	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	25,760,738	12,314,422	3,145,550	151,742	41,372,452	138,267,718
145 Rate Base Adjustments	717,700	342,676	88,002	4,542	1,152,920	n/a
150 Depreciation Reserves	10,320,140	3,239,062	1,282,224	64,232	14,905,658	52,193,784
155 Accum Deferred Income Tax	2,417,954	1,170,614	292,409	13,679	3,894,656	12,993,758
160 Average Rate Base	13,740,343	8,247,421	1,658,918	78,372	23,725,054	n/a
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Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	1,130,488	488,887	128,560	9,397	1,757,332	6,025,614
205 Expense Less Dep & Amor	1,745,549	819,395	175,069	280,780	3,020,793	n/a
210 Taxes Less FIT	477,957	216,176	48,528	2,904	745,565	n/a
215 Return	1,570,114	800,203	159,559	8,681	2,538,557	n/a
220 FIT	619,507	333,905	62,479	3,329	1,019,220	n/a
225 Uncol., IDC & Other Adj.	(3,436)	(1,349)	(368)	(31)	(5,184)	n/a
230 Revenue Requirement	5,540,179	2,657,217	573,827	305,060	9,076,283	n/a
235 Access Service Revenue	5,540,179	2,657,217	573,827	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	24,965,949	10,727,411	2,583,869	144,519	38,421,748	131,093,550
245 Rate Base Adjustments	811,954	341,578	83,738	5,805	1,243,074	n/a
250 Depreciation Reserves	8,939,271	2,668,569	952,524	56,333	12,616,697	44,757,609
255 Accum Deferred Income Tax	2,882,056	1,287,496	296,776	16,825	4,483,153	15,220,986
260 Average Rate Base	13,956,576	7,112,924	1,418,307	0	22,564,973	n/a

REV-1
Filing Date: 07/02/02
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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	9.20	n/a	n/a	3134	345,994	n/a
120 Single Line Business EUCL	n/a	n/a	6.00	n/a	n/a	5109	367,848	n/a
130 Residential EUCL	n/a	n/a	6.00	n/a	n/a	27443	1,975,896	n/a
140 Special Access Surcharge	n/a	n/a	25.00	n/a	n/a	12	0	n/a
150 Terminating CCL Premium	0.011400	n/a	n/a	67,976,529	n/a	n/a	774,932	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	35,921,170	n/a	n/a	359,212	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	3,823,882	0
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.	0.000023	n/a	n/a	103,897,699	n/a	n/a	24	n/a
230 White Pg. Surcharge Non-Prem.	0.000010	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	2,436
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.006212	n/a	n/a	103,897,699	n/a	n/a	645,413	n/a
270 Non-Premium	0.002795	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	2,126,019
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	n/a
330 Non-Prem. LT Facility	n/a N/A	n/a	n/a	n/a	N/A	n/a	N/A	n/a
340 Tandem Switching	0.000812	n/a	n/a	36,322,635	n/a	n/a	29,494	n/a
350 TST Termination	0.000655	n/a	n/a	157,134,879	n/a	n/a	102,923	n/a
360 TST Facility	n/a	0.000239	n/a	n/a	1,020,981,905	n/a	244,015	n/a
370 Premium Interconnection	0.000000	n/a	n/a	103,897,699	n/a	n/a	0	n/a
380 Non-Prem. Interconnection	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
390 Installation NRC per Trunk	n/a	n/a	112.00	n/a	n/a	0	0	n/a

REV-1

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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	2572.1	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	796.12	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	50.43	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	146	n/a	n/a	113	n/a	16,498	n/a
420 DS1 Direct Term.	45.96	n/a	n/a	502	n/a	n/a	23,072	n/a
430 DS1 Direct Facility	n/a	n/a	16.81	n/a	n/a	4022.824063	67,624	n/a
440 VG Entrance Facility	n/a	38.73	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	16.90	n/a	n/a	186	n/a	n/a	3,143	n/a
460 VG Direct Facility	n/a	n/a	1.08	n/a	n/a	989.2206897	1,068	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	39,899	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	527,736	528,133
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	24.2	n/a	n/a	36	n/a	871	n/a
500 4-Wire Chan. Term.	n/a	38.73	n/a	n/a	486	n/a	18,823	n/a
510 Channel Mileage Term.	16.9	n/a	n/a	402.0000002	n/a	n/a	6,794	n/a
520 Channel Mileage Facility	n/a	n/a	1.08	n/a	n/a	2776.2	2,998	n/a
530 Non-Recurring	n/a	215	n/a	n/a	0	n/a	0	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	146	n/a	n/a	1623	n/a	236,958	n/a
550 Channel Mileage Term.	45.96	n/a	n/a	2224.379464	n/a	n/a	102,232	n/a
560 Channel Mileage Facility	n/a	n/a	16.81	n/a	n/a	13006.06266	218,632	n/a
570 Non-Recurring	n/a	303	n/a	n/a	45	n/a	13,635	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	600,943	825,533

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	825,533	808,870	16,663	0
120 Local Switching	645,413	645,413	0	0
130 Equal Access	0	0	0	0
140 Information	2,390	2,390	0	0
150 Local Transport	527,736	497,840	29,896	0
160 Total TS - Switched Calculated Field	1,175,539	1,145,643	29,896	0

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

RTE-1
Filing Date: 07/02/02
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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)	0.00867600 ----	0.00609300 ----	0.62% ----	-28.40% ----	1.95% ----
140 N.P. Switching (\$/MOU)	0.00390400 ----	0.00274200 ----	0.00279500 ----	-28.41% ----	1.93% ----
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 ----	9.2 ----	9.2 ----	53.33% ----	0.00% ----
190 Residential & Single Line Bus.	3.5	5	6	0.71	0.20

RTE-1

Filing Date: 07/02/02

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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)	176.34	176.34	146	-17.21%	-17.21%
230 DS1 Direct Trunk (\$/Circuit)	46.55	46.55	45.96	-1.27%	-1.27%
240 Tdm Sw. Transport ((\$/Circuit)	0.000461	0.000461	0.000655	42.08%	42.08%
250 Tdm. Switching (\$/Tdm. MOU)	0.000746	0.000746	0.000812	8.85%	8.85%
260 Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
280 NRC (\$/Tk. Or Tks. Activated)	115.00	115.00	112.00	-2.61%	-2.61%
290 2-Wire VG (\$/Cir., Avg. Mileage)	52.17	52.17	51.90	-0.52%	-0.52%
300 4-Wire VG (\$/Cir., Avg. Mileage)	66.76	66.76	66.43	-0.49%	-0.49%

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

RTE-2
Filing Date: 07/02/02
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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	220,320	337,824	117,504	337,824	0
120 Residential & Single Line Bus.	1,335,684	1,908,120	572,436	2,289,744	381,624
130 Carrier Common Line	N/A	N/A	0	N/A	0
140 Special Access	12,945,193	13,002,092	56,900	7,479,948	(5,522,144)
150 Special Access Surcharge	15,325	15,325	0	15,325	0
160 Local Switching	9,241,370	6,502,209	(2,739,161)	4,909,643	(1,592,566)
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)	5,320,436	(3,931,008)
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	ALTO	ALTO	NECA	
110	ALTO	ALTO	NECA	
120	N/A	N/A	N/A	
130		0	0	0
140		0	0	0
150		0	0	0
160		0	0	0
170		0	0	0
180		0	0	0
190		0	0	0
200		0	0	0
210		0	0	0
220		0	0	0
230		0	0	0

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

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

Notes: Companies should list all C

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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 (C)	Non-Premium Originating Enter Data	Non-Premium Terminating Enter Data	Non-Premium Total Calculated Field (F)
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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Filing Entity: ALTO

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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	20,486,000	4,592	20,490,592	20,488,066	7,703,184	15,572,850
110 2nd Qtr. 1998	23,602,569	96,660	23,699,229	23,646,066	8,404,759	18,011,414
120 3rd Qtr. 1998	23,837,227	16,110	23,853,337	23,844,477	13,444,681	18,128,536
130 4th Qtr. 1998	21,339,929	0	21,339,929	21,339,929	10,737,736	16,218,346
140 1st Qtr. 1999	24,106,677	0	24,106,677	24,106,677	13,202,353	18,562,141
150 2nd Qtr. 1999	25,057,300	0	25,057,300	25,057,300	12,758,453	19,294,121
160 3rd Qtr. 1999	25,329,071	0	25,329,071	25,329,071	12,793,621	19,503,385
170 4th Qtr. 1999	25,858,080	0	25,858,080	25,858,080	10,095,562	19,910,722
180 1st Qtr. 2000	24,965,660	0	24,965,660	24,965,660	9,858,333	21,470,468
190 2nd Qtr. 2000	24,601,809	0	24,601,809	24,601,809	9,942,597	21,157,556
200 3rd Qtr. 2000	28,463,648	0	28,463,648	28,463,648	10,889,833	24,478,737
210 4th Qtr. 2000	25,523,401	0	25,523,401	25,523,401	9,719,919	21,950,125
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	105,790,003	12,662	105,802,665	105,795,701	34,228,955	80,410,025
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	103,897,699	0	103,897,699	103,897,699	44,979,355	78,962,251

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	625	625	4541	522	522	2776.2
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	1537	1537	13961	1623	1623	13006.06266

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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:****ALTO****Transmittal Number:****105****COSA:****ALTOAN02****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	103,897,699
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	105,795,701
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	109,081,308
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	103,554,518
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	109,037,877
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	100,351,128
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	95,867,801
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	89,318,538

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: ALTO

Transmittal Number: 105

COSA: ALTOAN02

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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	122.00	0.00	0.00	113.00	0.00
110 Direct Trunked Transport	202.00	645.00	0.00	186.00	502.00	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: ALTO

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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	12.01%	11.77%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	16.81%	13.82%	11.25%
130 Local Switching	11.74%	11.82%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	13.81%	3.40%	11.25%
160 Traffic Sensitive Switched, Total	12.05%	10.49%	11.25%

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07/02/02
Telephone Company
105
ALTOAN02

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	n/a	n/a	n/a	n/a	n/a	n/a
110	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
120	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOU's								
130	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	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	n/a	n/a	n/a	n/a	n/a	n/a
170	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
180	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minutes								
190	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
200	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
210	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minute Miles								
220	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
230	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
240	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a

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
1995	n/a	n/a	n/a	n/a	n/a	n/a
1996	n/a	n/a	n/a	n/a	n/a	n/a
1997	n/a	n/a	n/a	n/a	n/a	n/a
1998	n/a	n/a	n/a	n/a	n/a	n/a
1999	n/a	n/a	n/a	n/a	n/a	n/a
2000	n/a	n/a	n/a	n/a	n/a	n/a
2001	n/a	n/a	n/a	n/a	n/a	n/a

Part 36.125(e)

Historical Weighting	Interstate WDEM Factor
(G) Enter Data	(H) Calculated Field
n/a	n/a
n/a	n/a
n/a	n/a
n/a	n/a
	n/a n/a
	n/a n/a
	n/a n/a