

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing, Issued June 17, 2002**

Volume 3
Section 1
Page 1

SPECIAL STUDIES, ICB, MISCELLANEOUS SUMMARY

1) NONRECURRING CHARGES	RATE
Access Service Order and Miscellaneous Service Order	\$68.00
Service Date Change / Design Change	\$18.00
Unauthorized PIC Change Charge	\$30.00 *
Trunk Activation / rearrangement (per Line or Trunk)	\$112.00
Voice Grade Installation	\$215.00
Program Audio Installation	\$190.00
Digital Data Installation	\$140.00
High Capacity DS1 Installation	\$303.00
High Capacity DS3 Installation	\$333.00
ADSL Access Port Installation	\$99.95
ADSL Logical Link Installation	\$19.95
ADSL Network Access link Installation - DS1	\$499.95
ADSL Network Access link Installation - DS3	\$700.00

Source:

* - From ATS Transmittal No. 36, issued March 31, 1995, Volume 3, Page 1

ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing, Issued June 17, 2002

Volume 3
Section 1
Page 2

ACCESS ORDER CHARGE RATE DEVELOPMENT

		NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
ACCESS ORDER					
1.	Connect Time	2.00	2.57	2.57	
2.	Disconnect Time	1.30	1.37	1.37	
3.	Total Time	3.30	3.93	3.93	
4.	Cost	\$64.09	\$71.35	\$67.21	
5.	Weighting	21%	50%	28%	
6.	Rate	\$13.46	\$35.68	\$18.82	\$68.00
DESIGN/DATE CHANGE					
7.	Connect Time	1.00	1.00	1.00	
8.	Disconnect Time	0.00	0.00	0.00	
9.	Total Time	1.00	1.00	1.00	
10.	Cost	\$17.10	\$18.14	\$18.14	
11.	Weighting	59%	39%	3%	
12.	Rate	\$10.09	\$7.07	\$0.54	\$18.00

Volume 3
Section 1
Page 3

REMOVE

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 4

SOUTHWEST

ADD

	MINUTES	HRS	LABOR RATE	COST	WGHTING %	COST SUB TTL	COST TOTAL	% MOU	TOTAL
SW NON AT&T	70	1.17	\$18.14	\$21.16	40%	\$8.47			
SW AT&T	70	1.17	\$18.14	\$21.16	60%	\$12.70	\$21.16	0%	\$0.00
SP ALL	145	2.42	\$18.14	\$43.84			\$43.84	100%	\$43.84
									\$43.84

REMOVE

	MINUTES	HRS	LABOR RATE	COST	% MOU	LCTOR =	ASRO =
ALL	82	1.37	\$17.10	\$23.37		0%	0%

TOTAL CONNECT TIME				
	MINUTES	WTD %	WTD HRS	WTD MIN
SW NON AT&T	70	25.00%	0.29	17.5
SW AT&T	70	25.00%	0.29	17.5
SP ALL	145	100.00%	1.00	145
	285		2.42	180

TOTAL COST	
	\$0.00
	\$43.84
ADD	\$43.84
REMOVE	\$23.37
	\$67.21

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 5

SPECIAL ORDER CHARGE CALCULATIONS

NORTHEAST

		special insert time			
	wtd %	time	wtgd time	asro wtd %	total wtd time
sp non att	40%	154	61.6		
sp att	60%	154	92.4		
			154	54%	84
sp ny&pa			154	46%	70
				100%	154
			asro	wtgd %	
ny&pa			75	46%	
ohio			89	54%	
total			164	100%	
			minutes	hours	icsc labor rate
special connect time			154	2.00	\$19.42
special disconnect time			82	1.30	\$19.42
TOTAL COST					\$64.09

**disconnect
time
82**

switched trunks							
		icsc					
	time	hours	labor rate	cost	cost	wtd %	wtd cost
sw bhms	85	1.42	\$19.42	\$27.51	\$27.51	60%	\$16.51
sw trunks setup	154	2.00	\$19.42	\$38.84			
sw trunks remove	82	1.30	\$19.42	\$25.25	\$64.09	40%	\$25.63
				total cost			\$42.14

	total cost	usoc wtd %	wtd cost		
SPECIAL COSTS	\$64.09	44%	\$28.20	ASRO	44%
SWITCHED COSTS	\$42.14	56%	\$23.60	LCTOR	56%
TOTAL WTD COST			\$51.80		

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 6

**SOUTHERN
special time**

	<u>time</u>	<u>hours</u>	<u>icsc labor rate</u>	<u>special costs</u>
sp gen setup	154	2.57	\$18.14	\$46.56
sp remove	82	1.37	\$18.14	\$24.79
total cost				\$71.35

switched time

	<u>time</u>	<u>hours</u>	<u>icsc labor rate</u>	<u>special costs</u>
sw bhms setup	154	2.00	\$18.14	\$36.28
sw trunks setup	82	1.30	\$18.14	\$23.58
total cost				\$59.86

	<u>total costs</u>	<u>usoc wtd %</u>	<u>wtd cost</u>
SPECIAL COSTS	\$71.35	61.00%	\$43.52
SWITCHED COSTS	\$59.86	39.00%	\$23.35

asro	61.00%
lctor	39.00%

TOTAL WTD COST **\$66.87**

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 7

SOUTHWEST

SPECIAL COSTS

	time	hours	icsc labor rate	special cost
sp setup	154	2.57	\$18.14	\$46.56
sp remove	82	1.366667	\$18.14	\$24.79

TOTAL COST **\$71.35**

switched costs

	time	hours	icsc labor rate	cost	cost	wtd %	wtd cost
sw bhms	154	2.57	\$18.14	\$46.56	\$46.56	60%	\$27.94
sw trunks setup	154	2.57	\$18.14	\$46.56			
sw trunks remove	82	1.37	\$18.14	\$24.79	\$71.35	40%	\$28.54
				total cost			\$56.48

	total cost	usoc wtd %	wtd cost
SPECIAL COSTS	\$71.35	27%	\$19.26
SWITCHED COSTS	\$56.48	73%	\$41.23

asro	27%
lctor	73%

TOTAL WTD COST **\$60.49**

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 8

DESIGN / DATE CHANGE

NORTHEAST

ADD					WEIGHTING		
	MINUTES	HRS	LABOR RATE	COST	LOW-HIGH MINUTES	WEIGHT	TOTAL
SUPP - SWITCHED	25	0.30	\$17.10	\$5.13	40	0.75	30
SUPP - SPECIAL	45	0.70	\$17.10	\$11.97	60	0.25	15
TOTAL	70	1.00		\$17.10			45

REMOVE				
	MINUTES	HRS	LABOR RATE	COST
ALL	0	0.00	\$17.10	\$0.00

TOTAL COST	
ADD	\$17.10
REMOVE	\$0.00
	\$17.10

SOUTHERN

ADD					WEIGHTING		
	MINUTES	HRS	LABOR RATE	COST	LOW-HIGH MINUTES	WEIGHT	TOTAL
SUPP - SWITCHED	20	0.30	\$18.14	\$5.44	0	0	0
SUPP - SPECIAL	50	0.70	\$18.14	\$12.70	0	0	0
TOTAL	70	1.00		\$18.14			0

REMOVE				
	MINUTES	HRS	LABOR RATE	COST
ALL	0	0.00	\$18.14	\$0.00

TOTAL COST	
ADD	\$18.14
REMOVE	\$0.00
	\$18.14

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 9

SOUTHWEST

ADD

	MINUTES	HRS	LABOR RATE	COST
SUPP - SWITCHED	25	0.30	\$18.14	\$5.44
SUPP - SPECIAL	45	0.70	\$18.14	\$12.70
TOTAL	70	1.00		\$18.14

WEIGHTING

LOW-HIGH		
MINUTES	WEIGHT	TOTAL
40	0.75	30
60	0.25	15
		45

REMOVE

	MINUTES	HRS	LABOR RATE	COST
ALL	0	0.00	\$18.14	\$0.00

TOTAL COST	
ADD	\$18.14
REMOVE	\$0.00
	\$18.14

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 10

SPECIAL INSTALLS

	NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
TRUNK INSTALLS				
1. Connect Time	3.83	3.75	4.08	
2. Disconnect Time	0.00	0.00	0.00	
3. Total Time	3.83	3.75	4.08	
4. Cost	\$104.84	\$118.12	\$110.87	
5. Weighting	5%	26%	69%	
6. Rate	\$5.18	\$30.62	\$76.65	\$112.00

	NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
VOICE GRADE				
1. Connect Time	5.08	5.50	4.83	
2. Disconnect Time	0.75	1.00	0.75	
3. Total Time	5.83	6.50	5.58	
4. Cost	\$202.71	\$242.28	\$174.31	
5. Weighting	39%	44%	17%	
6. Rate	\$79.97	\$106.69	\$28.79	\$215.00

	NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
PROGRAM AUDIO				
1. Connect Time	5.00	6.83	5.00	
2. Disconnect Time	0.00	0.00	0.00	
3. Total Time	5.00	6.83	5.00	
4. Cost	\$166.77	\$258.97	\$143.42	
5. Weighting	33%	33%	33%	
6. Rate	\$55.59	\$86.32	\$47.81	\$190.00

	NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
DIGITAL DATA				
1. Connect Time	2.92	3.00	2.92	
2. Disconnect Time	0.75	1.00	0.75	
3. Total Time	3.67	4.00	3.67	
4. Cost	\$138.06	\$142.48	\$138.17	
5. Weighting	40%	43%	17%	
6. Rate	\$55.22	\$61.46	\$23.30	\$140.00

	NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
DS1 INSTALL				
1. Connect Time	7.58	4.50	7.58	
2. Disconnect Time	2.25	1.00	2.25	
3. Total Time	9.83	5.50	9.83	
4. Cost	\$373.48	\$202.36	\$344.13	
5. Weighting	43%	38%	19%	
6. Rate	\$158.87	\$77.02	\$66.77	\$303.00

	NORTHEAST	SOUTHERN	SOUTHWEST	PROPOSED RATE
DS3 INSTALL				
1. Connect Time	7.62	5.25	8.50	
2. Disconnect Time	2.62	1.25	2.67	
3. Total Time	10.23	6.50	11.17	
4. Cost	\$392.68	\$239.32	\$386.69	
5. Weighting	43%	38%	19%	
6. Rate	\$167.03	\$91.08	\$75.03	\$333.00

ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3
Section 1
Page 11

NORTHEAST REGION

VOICE INSTALL	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	5	\$36.64	\$12.21
OSP ENG(PBX)	60	30	\$42.57	\$63.86
SS ENG	180		\$30.35	\$91.05
C.O TECH	30		\$36.64	\$18.32
C.O TECH	15	5	\$36.64	\$12.21
SS ENG	5	5	\$30.35	\$5.06
	5.08	0.75		\$202.71
Total Time in hours		5.83		

DIGITAL DATA	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	5	\$36.64	\$12.21
OSP ENG(PBX)	50	30	\$42.57	\$56.76
SS ENG	30		\$30.35	\$15.18
C.O TECH	60		\$36.64	\$36.64
C.O TECH	15	5	\$36.64	\$12.21
SS ENG	5	5	\$30.35	\$5.06
	2.92	0.75		\$138.06
Total Time in hours		3.67		

TRUNK INSTALLS	Connect	Disconn	LABOR RATE	WEIGHTED RATE
TRAFFIC ENG.	15		\$24.71	\$6.18
TRANSMISSION	30		\$27.05	\$13.53
TRAFFIC ENG.	25		\$24.71	\$10.30
C.O TECH	45		\$36.64	\$27.48
TRAFFIC ENG.	115		\$24.71	\$47.36
	3.83	0.00		\$104.84
Total Time in hours		3.83		

PROGRAM AUDIO	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	0	\$36.64	\$9.16
OSP ENG(PBX)	30	0	\$42.57	\$21.29
SS ENG	180	0	\$30.35	\$91.05
C.O TECH	60	0	\$36.64	\$36.64
C.O TECH	10	0	\$36.64	\$6.11
SS ENG	5	0	\$30.35	\$2.53
	5.00	0.00		\$166.77
Total Time in hours		5.00		

DS3 INTALL	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	5	\$36.64	\$12.21
OSP ENG(PBX)	215	120	\$42.57	\$237.68
SS ENG	180		\$30.35	\$91.05
C.O TECH	30		\$36.64	\$18.32
C.O TECH	10	5	\$36.64	\$9.16
SS ENG	5	5	\$30.35	\$5.06
	7.583333	2.25		\$373.48
Total Time in hours		9.83		

DS1 INTALL	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	22	7	\$36.64	\$17.71
OSP ENG(PBX)	225	140	\$42.57	\$258.97
SS ENG	165		\$30.35	\$83.46
C.O TECH	30		\$36.64	\$18.32
C.O TECH	10	5	\$36.64	\$9.16
SS ENG	5	5	\$30.35	\$5.06
	7.616667	2.62		\$392.68
Total Time in hours		10.23		

SOUTHERN REGION

VOICE INSTALL	Connect	Disconn	LABOR RATE	WEIGHTED RATE
S.S.ENG	55	15	\$26.37	\$30.77
C.O. TECH	30		\$37.13	\$18.57
I/R	245	45	\$39.92	\$192.95
	5.50	1.00		\$242.28
Total Time in hours		6.50		

DIGITAL DATA	Connect	Disconn	LABOR RATE	WEIGHTED RATE
S.S.ENG	55	15	\$26.37	\$30.77
C.O. TECH	30		\$37.13	\$18.57
I/R	95	45	\$39.92	\$93.15
	3.00	1.00		\$142.48
Total Time in hours		4.00		

TRUNK INSTALLS	Connect	Disconn	LABOR RATE	WEIGHTED RATE
NETWORK ENG	15		\$31.33	\$7.83
S.S.ENG	45		\$26.37	\$19.78
NETWORK ENG	25		\$31.33	\$13.05
C.O TECH	45		\$37.13	\$27.85
NETWORK ENG	95		\$31.33	\$49.61
	3.75	0.00		\$118.12
Total Time in hours		3.75		

PROGRAM AUDIO	Connect	Disconn	LABOR RATE	WEIGHTED RATE
S.S.ENG	55		\$26.37	\$24.17
C.O. TECH	30		\$37.13	\$18.57
I/R	325		\$39.92	\$216.23
	6.83	0.00		\$258.97
Total Time in hours		6.83		

DS1 INTALL	Connect	Disconn	LABOR RATE	WEIGHTED RATE
S.S.ENG	55	15	\$26.37	\$30.77
C.O. TECH	30		\$37.13	\$18.57
I/R	185	45	\$39.92	\$153.03
	4.50	1.00		\$202.36
Total Time in hours		5.50		

DS3 INTALL	Connect	Disconn	LABOR RATE	WEIGHTED RATE
S.S.ENG	55	25	\$26.37	\$35.16
C.O. TECH	45		\$37.13	\$27.85
I/R	215	50	\$39.92	\$176.31
	5.25	1.25		\$239.32
Total Time in hours		6.50		

ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3
Section 1
Page 12

SOUTHWEST

VOICE INSTALL

	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	5	\$38.45	\$12.82
OSP ENG(I/R)	60	30	\$38.45	\$57.68
SS ENG	165		\$24.61	\$67.68
C.O TECH	30		\$38.45	\$19.23
C.O TECH	15	5	\$38.45	\$12.82
SS ENG	5	5	\$24.61	\$4.10
Total Time in hours	4.83	0.75		\$174.31

PROGRAM AUDIO

	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	0	\$38.45	\$9.61
OSP ENG(I/R)	30	0	\$38.45	\$19.23
SS ENG	165	0	\$24.61	\$67.68
C.O TECH	60	0	\$38.45	\$38.45
C.O TECH	10	0	\$38.45	\$6.41
SS ENG	5	0	\$24.61	\$2.05
Total Time in hours	4.75	0.00		\$143.42

DIGITAL DATA

	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	5	\$38.45	\$12.82
OSP ENG(I/R)	60	30	\$38.45	\$57.68
SS ENG	30		\$24.61	\$12.31
C.O TECH	60		\$38.45	\$38.45
C.O TECH	15	5	\$38.45	\$12.82
SS ENG	5	5	\$24.61	\$4.10
Total Time in hours	3.08	0.75		\$138.17

DS1 INTALL

	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	15	5	\$38.45	\$12.82
OSP ENG(I/R)	240	120	\$38.45	\$230.70
SS ENG	165		\$24.61	\$67.68
C.O TECH	30		\$38.45	\$19.23
C.O TECH	10	5	\$38.45	\$9.61
SS ENG	5	5	\$24.61	\$4.10
Total Time in hours	7.75	2.25		\$344.13

TRUNK INSTALLS

	Connect	Disconn	LABOR RATE	WEIGHTED RATE
NETWORK ENG	15		\$24.61	\$6.15
S.S.ENG	45		\$24.61	\$18.46
NETWORK ENG	25		\$24.61	\$10.25
C.O TECH	45		\$38.45	\$28.84
NETWORK ENG	115		\$24.61	\$47.17
Total Time in hours	4.08	0.00		\$110.87

DS3 INTALL

	Connect	Disconn	LABOR RATE	WEIGHTED RATE
C.O TECH	25	10	\$38.45	\$22.43
OSP ENG(I/R)	250	130	\$38.45	\$243.52
SS ENG	165		\$24.61	\$67.68
C.O TECH	45		\$38.45	\$28.84
C.O TECH	15	10	\$38.45	\$16.02
SS ENG	10	10	\$24.61	\$8.20
Total Time in hours	8.5	2.67		\$386.69

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 13

LOADED LABOR RATE CALCULATION

	(A)	(B)	(C)	(D)
	HISTORICAL		ADDITIONAL	
REGION	ACCESS	WEIGHTING	ENGINEERING	WEIGHTED
	LINES		RATE	RATE
NORTHEAST	702,008	35.8%	\$30.35	\$10.87
SOUTHERN	933,590	47.6%	\$28.02	\$13.35
SOUTHWEST	323,985	16.5%	\$24.61	\$4.07
TOTAL	1,959,583			\$28.29
			Additional Engineering Rate per Hour	\$28.29
			Additional Engineering Rate per 1/2 Hour	\$14.15

	(A)	(B)	(C)	(D)
	HISTORICAL		CENTRAL	
REGION	ACCESS	WEIGHTING	OFFICE	WEIGHTED
	LINES		TECH	RATE
NORTHEAST	702,008	35.8%	\$36.64	\$13.13
SOUTHERN	933,590	47.6%	\$37.13	\$17.69
SOUTHWEST	323,985	16.5%	\$38.45	\$6.36
TOTAL	1,959,583			\$37.17
			Central Office Tech Rate per Hour	\$37.17
			Central Office Tech Rate per 1/2 Hour	\$18.59

	(A)	(B)	(C)	(D)
	HISTORICAL		STANDBY	
REGION	ACCESS	WEIGHTING	TESTING	WEIGHTED
	LINES		RATE	RATE
NORTHEAST	702,008	35.8%	\$41.96	\$15.03
SOUTHERN	933,590	47.6%	\$39.92	\$19.02
SOUTHWEST	323,985	16.5%	\$38.45	\$6.36
TOTAL	1,959,583			\$40.41
			Standby Testing Rate per Hour	\$40.41
			Standby Testing Rate per 1/2 Hour	\$20.20

	(A)	(B)	(C)	(D)
	HISTORICAL		INSTALLATION	
REGION	ACCESS	WEIGHTING	& REPAIR	WEIGHTED
	LINES		RATE	RATE
NORTHEAST	702,008	35.8%	\$41.96	\$15.03
SOUTHERN	933,590	47.6%	\$39.92	\$19.02
SOUTHWEST	323,985	16.5%	\$38.45	\$6.36
TOTAL	1,959,583			\$40.41
			Installation & Repair Rate per Hour	\$40.41
			Installation & Repair Rate per 1/2 Hour	\$20.20

Col (B) - Sum Col (A) / Col (A)
Col (C) - Volume 3, Pages 6, 7 & 8.
Col (D) - Col (C) * Col (B)

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 14

NORTHEAST REGION

LABOR CLASS	DESCRIPTION	TOTAL LOADED LABOR RATE	ADDITIONAL SERVICE LABOR RATES				
			ENG	CO	STB	I&R	NON
1	SPECIAL SERVICES ENGINEER	\$30.35	<u>1</u>	—	—	—	—
2	ICSC CLERK	\$19.42	—	—	—	—	<u>1</u>
3	TRAFFIC ENGINEER	\$24.71	—	—	—	—	<u>1</u>
4	TRANSMISSION ENGINEER	\$27.05	—	—	—	—	<u>1</u>
5	TRANSLATION ENGINEER	\$29.71	—	—	—	—	<u>1</u>
6	INSTALL/REPAIR ENGINEER	\$41.34	—	—	<u>1</u>	<u>1</u>	—
7	PBX TECHNICIAN	\$42.57	—	—	<u>1</u>	<u>1</u>	—
8	C.O. TECHNICIAN	\$36.64	—	<u>1</u>	—	—	—
9	CONTRACT LABOR	\$21.72	—	—	—	—	<u>1</u>

ADDITIONAL ENGINEERING LABOR RATES

5	SPECIAL SERVICES ENGINEER	\$30.35
	AVERAGE	\$30.35

CENTRAL OFFICE LABOR RATE

8	CENTRAL OFFICE TECHNICIAN	\$36.64
	AVERAGE	\$36.64

STANDY TESTING LABOR RATE

6	INSTALL/REPAIR ENGINEER	\$41.34
7	PBX TECHNICIAN	\$42.57
	AVERAGE	\$41.96

INSTALLATION / REPAIR

6	INSTALL/REPAIR ENGINEER	\$41.34
7	PBX TECHNICIAN	\$42.57
	AVERAGE	\$41.96

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 15

SOUTHERN REGION

LABOR CLASS	DESCRIPTION	TOTAL LOADED LABOR RATE	ADDITIONAL SERVICE LABOR RATES				
			ENG	CO	STB	I&R	NON
1	SPECIAL SERVICES ENGINEER	\$26.37	<u>1</u>	—	—	—	—
2	ICSC CLERK	\$18.14	—	—	—	—	<u>1</u>
3	NETWORK ENGINEER	\$31.33	<u>1</u>	—	—	—	—
4	INSTALL/REPAIR ENGINEER	\$39.92	—	—	<u>1</u>	<u>1</u>	—
5	ENGINEERING	\$26.37	<u>1</u>	—	—	—	—
6	C.O. TECHNICIAN	\$37.13	—	<u>1</u>	—	—	—

ADDITIONAL ENGINEERING LABOR RATES

1	SPECIAL SERVICES ENGINEER	\$26.37
2	NETWORK ENGINEER	\$31.33
3	ENGINEERING	\$26.37
	AVERAGE	\$28.02

CENTRAL OFFICE LABOR RATE

6	CENTRAL OFFICE TECHNICIAN	\$37.13
	AVERAGE	\$37.13

STANDY TESTING LABOR RATE

4	INSTALL/REPAIR ENGINEER	\$39.92
	AVERAGE	\$39.92

INSTALLATION / REPAIR

4	INSTALL/REPAIR ENGINEER	\$39.92
	AVERAGE	\$39.92

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 16

SOUTHWEST REGION

LABOR CLASS	DESCRIPTION	TOTAL LOADED LABOR RATE	ADDITIONAL SERVICE LABOR RATES				
			ENG	CO	STB	I&R	NON
1	SPECIAL SERVICES ENGINEER	\$24.61	<u>1</u>	—	—	—	—
2	ICSC CLERK	\$18.14	—	—	—	—	<u>1</u>
3	NETWORK ENGINEER	\$24.61	<u>1</u>	—	—	—	—
4	INSTALL/REPAIR ENGINEER	\$38.45	—	—	<u>1</u>	<u>1</u>	—
5	C.O. TECHNICIAN	\$38.45	—	<u>1</u>	—	—	—

ADDITIONAL ENGINEERING LABOR RATES

1	SPECIAL SERVICES ENGINEER	\$24.61
3	NETWORK ENGINEER	\$24.61
	AVERAGE	\$24.61

CENTRAL OFFICE LABOR RATE

5	CENTRAL OFFICE TECHNICIAN	\$38.45
	AVERAGE	\$38.45

STANDY TESTING LABOR RATE

4	INSTALL/REPAIR ENGINEER	\$38.45
	AVERAGE	\$38.45

INSTALLATION / REPAIR

4	INSTALL/REPAIR ENGINEER	\$38.45
	AVERAGE	\$38.45

**ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002**

Volume 3
Section 1
Page 17

ADSL NON-RECURRING CHARGES

ADSL Access Port			
Activity	Connect	LABOR RATE	WEIGHTED RATE
NETWORK ENG	15	\$24.61	\$6.15
S.S.ENG	25	\$24.61	\$10.25
NETWORK ENG	20	\$24.61	\$8.20
C.O TECH	70	\$38.45	\$44.57
NETWORK ENG	75	\$24.61	\$30.76
	205		\$99.94

Total Time in hours 3.41
Non-Recurring Rate \$99.95

ADSL Additional Logical Links			
Activity	Connect	LABOR RATE	WEIGHTED RATE
C.O TECH	5	\$38.45	\$3.20
OSP ENG(I/R)	-	\$38.45	\$0.00
SS ENG	5	\$24.61	\$2.05
C.O TECH	-	\$38.45	\$0.00
C.O TECH	20	\$38.45	\$12.64
SS ENG	5	\$24.61	\$2.05
	35		\$19.95
Total Time in hours	0.58		
	Non-Recurring Rate		\$19.95

ADSL Network Access Link - DS1			
Activity	Connect	LABOR RATE	WEIGHTED RATE
C.O TECH	65	\$38.45	\$41.65
OSP ENG(I/R)	350	\$38.45	\$224.29
SS ENG	269	\$24.61	\$110.52
C.O TECH	80	\$38.45	\$51.27
C.O TECH	65	\$38.45	\$41.65
SS ENG	75	\$24.61	\$30.58
	904		\$499.96
Total Time in hours	15.07		
	Non-Recurring Rate		\$499.95

ADSL Network Access Link - DS3			
Activity	Connect	LABOR RATE	WEIGHTED RATE
C.O TECH	110	\$38.45	\$70.49
OSP ENG(I/R)	395	\$38.45	\$253.13
SS ENG	375	\$38.45	\$240.31
C.O TECH	135	\$38.45	\$86.51
C.O TECH	130	\$38.45	\$83.31
SS ENG	129	\$24.61	\$52.91
	1,274		\$786.67
Total Time in hours	21.23		
	Non-Recurring Rate		\$700.00

ADSL Additional Block of 50 Logical Access Links			
Activity	Connect	LABOR RATE	WEIGHTED RATE
C.O TECH	15	\$38.45	\$9.61
OSP ENG(I/R)	41	\$38.45	\$25.95
SS ENG	15	\$24.61	\$5.97
C.O TECH	35	\$38.45	\$22.74
C.O TECH	30	\$38.45	\$19.51
SS ENG	39	\$24.61	\$16.18
	175		\$99.97
Total Time in hours	2.92		
	Non-Recurring Rate		\$99.95

ALLTEL Telephone Services Corporation
2002 Annual Tariff Filing, Issued June 17, 2002

Volume 3

Section 2

Page 1

OPTIONAL FEATURES and FUNCTIONS

	<u>Annual</u>	<u>Monthly</u>	<u>Number</u>	<u>Price</u>	<u>Rounded</u>
	<u>Costs</u>	<u>Costs</u>	<u>of OFFs</u>	<u>per off</u>	<u>Rate</u>
VG 2W Bridging	\$ 224.21	\$ 18.68	4	\$ 4.67	\$ 4.70
VG 4W Bridging	\$ 220.71	\$ 18.39	5	\$ 3.68	\$ 3.70
Data 2W Bridging	\$ 224.21	\$ 18.68	4	\$ 4.67	\$ 4.70
Data 4W Bridging	\$ 220.71	\$ 18.39	5	\$ 3.68	\$ 3.70
DDS Bridging	\$ 588.54	\$ 49.04	4	\$ 12.26	\$ 12.30
Average Bridging				\$ 5.79	\$ 5.80
C - Conditioning	\$ 231.98	\$ 19.33	1	\$ 19.33	\$ 19.30
Data Capability	\$ 231.98	\$ 19.33	1	\$ 19.33	\$ 19.30
Customer Specified Receive Level	\$ 152.25	\$ 12.69	1	\$ 12.69	\$ 12.70
Improved Return Loss 2W	\$ 186.91	\$ 15.58	1	\$ 15.58	\$ 15.60
Improved Return Loss 4W	\$ 257.81	\$ 21.48	1	\$ 21.48	\$ 21.50
Average Improved Return Loss				\$ 18.53	\$ 18.50
Signaling Capability	\$ 32.67	\$ 2.72	1	\$ 2.72	\$ 2.70
CSU 9.6 Kbps	\$ 290.19	\$ 24.18	1	\$ 24.18	\$ 24.20
Multiplexing DS1 to Voice	\$ 1,796.45	\$ 149.70	1	\$ 149.70	\$ 149.70
Multiplexing DS1 to DS0	\$ 1,796.45	\$ 149.70	1	\$ 149.70	\$ 149.70
Multiplexing DS3 to DS1 (OC3)	\$ 3,625.34	\$ 302.11	1	\$ 302.11	\$ 302.10
Multiplexing DS3 to DS1 (OC12)	\$ 1,290.32	\$ 107.53	1	\$ 107.53	\$ 107.50
ADSL Access Port 1	\$ 359.43	\$ 29.95	1	\$ 29.95	\$ 29.95
ADSL Access Port 2	\$ 719.40	\$ 59.95	1	\$ 59.95	\$ 59.95
ADSL Access Port 3	\$ 1,439.40	\$ 119.95	1	\$ 119.95	\$ 119.95
ADSL Additional Logical Link	\$ 239.38	\$ 19.95	1	\$ 19.95	\$ 19.95
ADSL Network Access Link - DS1	\$ 4,799.37	\$ 399.95	1	\$ 399.95	\$ 399.95
ADSL Network Access Link - DS3	\$ 35,399.95	\$ 2,950.00	1	\$ 2,950.00	\$ 2,950.00
ADSL Add. Logical Access Link Blocks	\$ 1,199.40	\$ 99.95	1	\$ 99.95	\$ 99.95

Volume 3
Section 2
Page 3

Customer: Optional Features and Functions Location: Average Service: VG-4W Bridging	<u>Cost of Money & Present Worth Rate Calculation</u>		<u>Income Tax Rate Calculation</u>	
	Equity Interest Rate	0.05		
	Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
	Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
	Cost of Money Rate =	0.0538	Composite Tax Rate =	38.88%
	Depreciation Life =	12	Income Tax Factor =	0.4438

Description	Source	Relay Rack		Mounting Shelf		Bridge Card		4 Wire Pad Transformer												TOTAL			
(a)	(b)	(c)		(d)		(e)		(f)		(g)		(h)		(i)		(j)		(k)		(l)		(m)	
1. Material Unit Price	Input	\$	575.00	\$	182.00	\$	255.00	\$	176.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,188.00
2. Units In Service	Input		1		1		1		1		-		-		-		-		-		-	4	
3. Total Unit Costs	Line 1 * Line 2	\$	575.00	\$	182.00	\$	255.00	\$	176.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,188.00
4. Sales Tax	Line 3 * 3.54%	\$	20.36	\$	6.44	\$	9.03	\$	6.23	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	42.06
5. Total Material Costs	Line 3 + Line 4	\$	595.36	\$	188.44	\$	264.03	\$	182.23	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,230.06
6. Fill Factor	Input		100.00%		100.00%		100.00%		100.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		
7. Capacity Investment	Line 5 / Line 6	\$	595.36	\$	188.44	\$	264.03	\$	182.23	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,230.06
8. EF&I Costs	EF&I Worksheet	\$	166.25	\$	49.40	\$	71.76	\$	33.10	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	320.51
9. Installed Costs	Line 7 + Line 8	\$	761.61	\$	237.84	\$	335.79	\$	215.33	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,550.57
10. Power & Common Factor	Input		7.51%		7.51%		7.51%		7.51%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		
11. Power & Common Costs	Line 9 * Line 10	\$	57.20	\$	17.86	\$	25.22	\$	16.17	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	116.46
12. Loaded Material Investment	Line 9 + Line 11	\$	818.81	\$	255.71	\$	361.01	\$	231.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,667.03
13. Utilization Factor	Input		2.00%		20.00%		100.00%		100.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		
14. Utilized Investment	Line 12 * Line 13	\$	16.38	\$	51.14	\$	361.01	\$	231.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	660.03
15. Non-Recurring Charge	Line 8 * Line 13	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
16. Utilized Investment - NRC	Line 14 - Line 15	\$	16.38	\$	51.14	\$	361.01	\$	231.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	660.03
17. Depreciation Life	Input		12		12		12		12		-		-		-		-		-		-		
18. Utilized Net Salvage	Input * Line 13	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19. Present Worth of Future Amnt	Formula		0.28880		0.28880		0.28880		0.28880		0.28880		0.28880		0.28880		0.28880		0.28880		0.28880		
20. Net Salvage Present Worth	Line 18 * Line 19	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21. Depreciation	Straight Line	\$	1.38	\$	4.32	\$	30.50	\$	19.56	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	55.77
22. Present Worth of Annuity	Formula		6.42738		6.42738		6.42738		6.42738		-		-		-		-		-		-		
23. Depreciation Present Worth	Line 21 * Line 22	\$	8.89	\$	27.77	\$	196.06	\$	125.73	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	358.46
24. Net Investment	Line 16 - Line 23	\$	7.48	\$	23.37	\$	164.95	\$	105.78	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	301.57
25. Income Tax Factor	Tax Rate Formula		44.38%		44.38%		44.38%																

[illegible]

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
32. Capital Costs	Line 27 * Line 31	\$ 2.55	\$ 7.96	\$ 56.17	\$ 36.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102.69
33. Income Tax	Line 28 * Line 31	\$ 0.52	\$ 1.61	\$ 11.39	\$ 7.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20.83
34. Expenses	Line 29 * Line 31	\$ 2.41	\$ 7.53	\$ 53.16	\$ 34.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97.20
35. Total	Sum Lines 32+33+34	\$ 5.48	\$ 17.10	\$ 120.72	\$ 77.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220.71

Volume 3
Section 2
Page 4

Customer: Optional Features and Functions Location: Average Service: Data 2W Bridging	<u>Cost of Money & Present Worth Rate Calculation</u>		<u>Income Tax Rate Calculation</u>	
	Equity Interest Rate	0.05		
	Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
	Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
	Cost of Money Rate =	0.0538	Composite Tax Rate =	38.88%
	Depreciation Life =	12	Income Tax Factor =	0.4438

Description	Source	Relay Rack	Mounting Shelf	Bridge Card	Terminating Repeater								TOTAL
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1. Material Unit Price	Input	\$ 575.00	\$ 182.00	\$ 255.00	\$ 176.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188.00	
2. Units In Service	Input	1	1	1	1	-	-	-	-	-	-	4	
3. Total Unit Costs	Line 1 * Line 2	\$ 575.00	\$ 182.00	\$ 255.00	\$ 176.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188.00	
4. Sales Tax	Line 3 * 3.54%	\$ 20.36	\$ 6.44	\$ 9.03	\$ 6.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42.06	
5. Total Material Costs	Line 3 + Line 4	\$ 595.36	\$ 188.44	\$ 264.03	\$ 182.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,230.06	
6. Fill Factor	Input	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
7. Capacity Investment	Line 5 / Line 6	\$ 595.36	\$ 188.44	\$ 264.03	\$ 182.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,230.06	
8. EF&I Costs	EF&I Worksheet	\$ 159.21	\$ 47.31	\$ 68.72	\$ 46.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321.68	
9. Installed Costs	Line 7 + Line 8	\$ 754.57	\$ 235.75	\$ 332.75	\$ 228.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,551.74	
10. Power & Common Factor	Input	7.51%	7.51%	7.51%	7.51%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
11. Power & Common Costs	Line 9 * Line 10	\$ 56.68	\$ 17.71	\$ 24.99	\$ 17.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116.55	
12. Loaded Material Investment	Line 9 + Line 11	\$ 811.24	\$ 253.46	\$ 357.74	\$ 245.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,668.29	
13. Utilization Factor	Input	2.00%	20.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
14. Utilized Investment	Line 12 * Line 13	\$ 16.22	\$ 50.69	\$ 357.74	\$ 245.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670.50	
15. Non-Recurring Charge	Line 8 * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16. Utilized Investment - NRC	Line 14 - Line 15	\$ 16.22	\$ 50.69	\$ 357.74	\$ 245.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 670.50	
17. Depreciation Life	Input	12	12	12	12	-	-	-	-	-	-		
18. Utilized Net Salvage	Input * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19. Present Worth of Future Amnt	Formula	0.28880	0.28880	0.28880	0.28880	-	-	-	-	-	-		
20. Net Salvage Present Worth	Line 18 * Line 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21. Depreciation	Straight Line	\$ 1.37	\$ 4.28	\$ 30.23	\$ 20.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56.66	
22. Present Worth of Annuity	Formula	6.42738	6.42738	6.42738	6.42738	-	-	-	-	-	-		
23. Depreciation Present Worth	Line 21 * Line 22	\$ 8.81	\$ 27.53	\$ 194.29	\$ 133.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364.14	
24. Net Investment	Line 16 - Line 23	\$ 7.41	\$ 23.16	\$ 163.45	\$ 112.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306.36	
25. Income Tax Factor	Tax Rate Formula	44.38%	44.38%	44.38%	44.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
26. Expense Factor	Expense Formula	0.14726	0.14726	0.14726	0.14726	-	-	-	-	-	-		

27. Capital Costs	Line 16 - Line 20	\$	16.22	\$	50.69	\$	357.74	\$	245.85	\$	-	\$	-	\$	-	\$	-	\$	-	\$	670.50
28. Income Tax	Line 24 * Line 25	\$	3.29	\$	10.28	\$	72.55	\$	49.86	\$	-	\$	-	\$	-	\$	-	\$	-	\$	135.97
29. Expenses	Lines 16 * 26 * 22	\$	<u>15.36</u>	\$	<u>47.98</u>	\$	<u>338.60</u>	\$	<u>232.69</u>	\$	-	\$	-	\$	-	\$	-	\$	-	\$	<u>634.62</u>
30. Total	Sum Lines 27+28+29	\$	34.87	\$	108.95	\$	768.89	\$	528.39	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,441.10

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
32. Capital Costs	Line 27 * Line 31	\$ 2.52	\$ 7.89	\$ 55.66	\$ 38.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104.32
33. Income Tax	Line 28 * Line 31	\$ 0.51	\$ 1.60	\$ 11.29	\$ 7.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21.16
34. Expenses	Line 29 * Line 31	\$ 2.39	\$ 7.46	\$ 52.68	\$ 36.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98.74
35. Total	Sum Lines 32+33+34	\$ 5.43	\$ 16.95	\$ 119.63	\$ 82.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224.21

Volume 3
Section 2
Page 5

Customer: Optional Features and Functions Location: Average Service: Data 4W Bridging	<u>Cost of Money & Present Worth Rate Calculation</u>		<u>Income Tax Rate Calculation</u>	
	Equity Interest Rate	0.05		
	Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
	Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
	Cost of Money Rate =	0.0538	Composite Tax Rate =	38.88%
	Depreciation Life =	12	Income Tax Factor =	0.4438

Description	Source	Relay Rack		Mounting Shelf		Bridge Card		4 Wire Pad Transformer												TOTAL			
(a)	(b)	(c)		(d)		(e)		(f)		(g)		(h)		(i)		(j)		(k)		(l)		(m)	
1. Material Unit Price	Input	\$	575.00	\$	182.00	\$	255.00	\$	176.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,188.00
2. Units In Service	Input		1		1		1		1		-		-		-		-		-		-		4
3. Total Unit Costs	Line 1 * Line 2	\$	575.00	\$	182.00	\$	255.00	\$	176.00	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,188.00
4. Sales Tax	Line 3 * 3.54%		20.36		6.44		9.03		6.23		-		-		-		-		-		-		42.06
5. Total Material Costs	Line 3 + Line 4	\$	595.36	\$	188.44	\$	264.03	\$	182.23	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,230.06
6. Fill Factor	Input		100.00%		100.00%		100.00%		100.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
7. Capacity Investment	Line 5 / Line 6	\$	595.36	\$	188.44	\$	264.03	\$	182.23	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,230.06
8. EF&I Costs	EF&I Worksheet	\$	166.25	\$	49.40	\$	71.76	\$	33.10	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	320.51
9. Installed Costs	Line 7 + Line 8	\$	761.61	\$	237.84	\$	335.79	\$	215.33	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,550.57
10. Power & Common Factor	Input		7.51%		7.51%		7.51%		7.51%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
11. Power & Common Costs	Line 9 * Line 10	\$	57.20	\$	17.86	\$	25.22	\$	16.17	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	116.46
12. Loaded Material Investment	Line 9 + Line 11	\$	818.81	\$	255.71	\$	361.01	\$	231.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,667.03
13. Utilization Factor	Input		2.00%		20.00%		100.00%		100.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
14. Utilized Investment	Line 12 * Line 13	\$	16.38	\$	51.14	\$	361.01	\$	231.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	660.03
15. Non-Recurring Charge	Line 8 * Line 13	\$	-	\$	-	\$	-	\$	-	\$	-		-		-		-		-		-		-
16. Utilized Investment - NRC	Line 14 - Line 15	\$	16.38	\$	51.14	\$	361.01	\$	231.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	660.03
17. Depreciation Life	Input		12		12		12		12		-		-		-		-		-		-		-
18. Utilized Net Salvage	Input * Line 13	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
19. Present Worth of Future Amnt	Formula		0.28880		0.28880		0.28880		0.28880		-		-		-		-		-		-		-
20. Net Salvage Present Worth	Line 18 * Line 19	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
21. Depreciation	Straight Line	\$	1.38	\$	4.32	\$	30.50	\$	19.56	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	55.77
22. Present Worth of Annuity	Formula		6.42738		6.42738		6.42738		6.42738		-		-		-		-		-		-		-
23. Depreciation Present Worth	Line 21 * Line 22	\$	8.89	\$	27.77	\$	196.06	\$	125.73	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	358.46
24. Net Investment	Line 16 - Line 23	\$	7.48	\$	23.37	\$	164.95	\$	105.78	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	301.57
25. Income Tax Factor	Tax Rate Formula		44.38%		44.38%		44.38%		44.38%		0.00%		0.00										

[illegible]

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
32. Capital Costs	Line 27 * Line 31	\$ 2.55	\$ 7.96	\$ 56.17	\$ 36.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	102.69
33. Income Tax	Line 28 * Line 31	\$ 0.52	\$ 1.61	\$ 11.39	\$ 7.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20.83
34. Expenses	Line 29 * Line 31	\$ 2.41	\$ 7.53	\$ 53.16	\$ 34.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	97.20
35. Total	Sum Lines 32+33+34	\$ 5.48	\$ 17.10	\$ 120.72	\$ 77.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	220.71

Volume 3
Section 2
Page 6

INSTALLED MATERIAL COSTS	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

<u>PRESENT WORTH COSTS</u>												
27.	Capital Costs	Line 16 - Line 20	\$ 164.35	\$ 114.46	\$ 1,481.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760.01
28.	Income Tax	Line 24 * Line 25	\$ 33.33	\$ 23.21	\$ 300.38	-	-	-	-	-	-	\$ 356.92
29.	Expenses	Lines 16 * 26 * 22	\$ 155.55	\$ 108.34	\$ 1,401.94	-	-	-	-	-	-	\$ 1,665.83
30.	Total	Sum Lines 27+28+29	\$ 353.23	\$ 246.01	\$ 3,183.52	-	-	-	-	-	-	\$ 3,782.76

[illegible]

Volume 3
Section 2
Page 7

ANNUAL COST BASED ON DEPRECIATION LIFE

Income Tax Rate Calculation

Federal Tax Rate =	35.00%
State Tax Rates =	5.97%
Composite Tax Rate =	38.88%
Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS

<u>PRESENT WORTH COSTS</u>																	
27. Capital Costs	Line 16 - Line 20	\$	67.61	\$	343.90	\$	282.21	\$	-	\$	-	\$	-	\$	-	\$	693.72
28. Income Tax	Line 24 * Line 25	\$	13.71	\$	69.74	\$	57.23	\$	-	\$	-	\$	-	\$	-	\$	140.68
29. Expenses	Lines 16 * 26 * 22	\$	63.99	\$	325.50	\$	267.11	\$	-	\$	-	\$	-	\$	-	\$	656.60
30. Total	Sum Lines 27+28+29	\$	145.31	\$	739.14	\$	606.54	\$	-	\$	-	\$	-	\$	-	\$	1,490.99

[illegible]

Volume 3
Section 2
Page 8

ANNUAL COST BASED ON DEPRECIATION LIFE

Income Tax Rate Calculation

Federal Tax Rate =	35.00%
State Tax Rates =	5.97%
Composite Tax Rate =	38.88%
Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS

[illegible]

ANNUAL COSTS	
--------------	--

[illegible]

Volume 3
Section 2
Page 9

ANNUAL COST BASED ON DEPRECIATION LIFE

Equity Interest Rate	0.05		
Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
Cost of Money Rate =	5.38%	Composite Tax Rate =	38.88%
Depreciation Life =	12	Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS

<u>PRESENT WORTH COSTS</u>														
27.	Capital Costs	Line 16 - Line 20	\$	73.55	\$	381.76	\$	-	\$	-	\$	-	\$	455.31
28.	Income Tax	Line 24 * Line 25	\$	14.91	\$	77.42	\$	-	\$	-	\$	-	\$	92.33
29.	Expenses	Lines 16 * 26 * 22	\$	69.61	\$	361.33	\$	-	\$	-	\$	-	\$	430.94
30.	Total	Sum Lines 27+28+29	\$	158.07	\$	820.51	\$	-	\$	-	\$	-	\$	978.58

[illegible]

Volume 3
Section 2
Page 10

ANNUAL COST BASED ON DEPRECIATION LIFE				
Customer: Optional Features and Functions Location: Average Service: Improve Loss 2 Wire	<u>Cost of Money & Present Worth Rate Calculation</u>		<u>Income Tax Rate Calculation</u>	
	Equity Interest Rate	0.05		
	Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
	Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
	Cost of Money Rate =	5.38%	Composite Tax Rate =	38.88%
	Depreciation Life =	12	Income Tax Factor =	0.4438

[illegible]

Volume 3
Section 2
Page 11

ANNUAL COST BASED ON DEPRECIATION LIFE

Income Tax Rate Calculation

Federal Tax Rate =	35.00%
State Tax Rates =	5.97%
Composite Tax Rate =	38.88%
Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS

[illegible]

ANNUAL COSTS	
--------------	--

31. Annuity of Present Amount	Formula		0.15558		0.15558		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000				
32. Capital Costs	Line 27 * Line 31	\$	72.87	\$	47.08	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	119.95
33. Income Tax	Line 28 * Line 31	\$	14.78	\$	9.55	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	24.33
34. Expenses	Line 29 * Line 31	\$	68.97	\$	44.56	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	113.53
35. Total	Sum Lines 32+33+34	\$	156.62	\$	101.19	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	257.81

Volume 3
Section 2
Page 13

ANNUAL COST BASED ON DEPRECIATION LIFE				
Customer: Optional Features and Functions Location: Average Service: CSU 9.6 Kbps	<u>Cost of Money & Present Worth Rate Calculation</u>		<u>Income Tax Rate Calculation</u>	
	Equity Interest Rate	0.05		
	Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
	Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
	Cost of Money Rate =	5.38%	Composite Tax Rate =	38.88%
	Depreciation Life =	12	Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS	
1	2
3	4
5	6
7	8
9	10
11	12
13	14
15	16
17	18
19	20
21	22
23	24
25	26
27	28
29	30
31	32
33	34
35	36
37	38
39	40
41	42
43	44
45	46
47	48
49	50
51	52
53	54
55	56
57	58
59	60
61	62
63	64
65	66
67	68
69	70
71	72
73	74
75	76
77	78
79	80
81	82
83	84
85	86
87	88
89	90
91	92
93	94
95	96
97	98
99	100

[illegible][illegible]

ALLTEL Telephone Services Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3
Section 2
Page 14

ANNUAL COST BASED ON DEPRECIATION LIFE

Customer: Optional Features and Functions
Location: Average
Service: Mux DS1 to Voice

Cost of Money & Present Worth Rate Calculation

Equity Interest Rate 0.05
Debt Ratio = 25.00%
Debt Interest Rate = 6.50%
Cost of Money Rate = 5.38%
Depreciation Life = 12

Income Tax Rate Calculation

Federal Tax Rate = 35.00%
State Tax Rates = 5.97%
Composite Tax Rate = 38.88%
Income Tax Factor = 0.4438

INSTALLED MATERIAL COSTS

<u>Description</u>	<u>Source</u>	<u>Relay Rack</u>	<u>Multiplex Shelf</u>	<u>Digroup Common Equipment</u>	<u>Channel Unit</u>	<u>Termination Shelf</u>	<u>CO Repeater</u>						<u>TOTAL</u>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1. Material Unit Price	Input	\$ 575.00	\$ 1,435.00	\$ 3,000.00	\$ 560.00	\$ 225.00	\$ 308.00	\$ -	\$ -	\$ -	\$ -	\$ -	6,103.00
2. Units In Service	Input	1	1	1	1	1	1	-	-	-	-	-	6
3. Total Unit Costs	Line 1 * Line 2	\$ 575.00	\$ 1,435.00	\$ 3,000.00	\$ 560.00	\$ 225.00	\$ 308.00	\$ -	\$ -	\$ -	\$ -	\$ -	6,103.00
4. Sales Tax	Line 3 * 3.54%	\$ 20.36	\$ 50.80	\$ 106.20	\$ 19.82	\$ 7.97	\$ 10.90	\$ -	\$ -	\$ -	\$ -	\$ -	216.05
5. Total Material Costs	Line 3 + Line 4	\$ 595.36	\$ 1,485.80	\$ 3,106.20	\$ 579.82	\$ 232.97	\$ 318.90	\$ -	\$ -	\$ -	\$ -	\$ -	6,319.05
6. Fill Factor	Input	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
7. Capacity Investment	Line 5 / Line 6	\$ 595.36	\$ 1,485.80	\$ 3,106.20	\$ 579.82	\$ 232.97	\$ 318.90	\$ -	\$ -	\$ -	\$ -	\$ -	6,319.05
8. EF&I Costs	EF&I Worksheet	\$ 108.12	\$ 259.13	\$ 539.52	\$ 102.72	\$ 40.11	\$ 55.39	\$ -	\$ -	\$ -	\$ -	\$ -	1,104.99
9. Installed Costs	Line 7 + Line 8	\$ 703.48	\$ 1,744.93	\$ 3,645.72	\$ 682.54	\$ 273.08	\$ 374.29	\$ -	\$ -	\$ -	\$ -	\$ -	7,424.04
10. Power & Common Factor	Input	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	0.00%	0.00%	0.00%	0.00%	0.00%	
11. Power & Common Costs	Line 9 * Line 10	\$ 52.84	\$ 131.06	\$ 273.83	\$ 51.27	\$ 20.51	\$ 28.11	\$ -	\$ -	\$ -	\$ -	\$ -	557.63
12. Loaded Material Investment	Line 9 + Line 11	\$ 756.31	\$ 1,875.99	\$ 3,919.55	\$ 733.81	\$ 293.59	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ -	7,981.66
13. Utilization Factor	Input	33.00%	2.00%	100.00%	100.00%	10.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
14. Utilized Investment	Line 12 * Line 13	\$ 249.58	\$ 37.52	\$ 3,919.55	\$ 733.81	\$ 29.36	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ -	5,372.23
15. Non-Recurring Charge	Line 8 * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
16. Utilized Investment - NRC	Line 14 - Line 15	\$ 249.58	\$ 37.52	\$ 3,919.55	\$ 733.81	\$ 29.36	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ -	5,372.23
17. Depreciation Life	Input	12	12	12	12	12	12	-	-	-	-	-	
18. Utilized Net Salvage	Input * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
19. Present Worth of Future Amnt	Formula	0.28880	0.28880	0.28880	0.28880	0.28880	0.28880	-	-	-	-	-	
20. Net Salvage Present Worth	Line 18 * Line 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
21. Depreciation	Straight Line	\$ 21.09	\$ 3.17	\$ 331.19	\$ 62.00	\$ 2.48	\$ 34.00	\$ -	\$ -	\$ -	\$ -	\$ -	453.94
22. Present Worth of Annuity	Formula	6.42738	6.42738	6.42738	6.42738	6.42738	6.42738	-	-	-	-	-	
23. Depreciation Present Worth	Line 21 * Line 22	\$ 135.55	\$ 20.38	\$ 2,128.68	\$ 398.53	\$ 15.94	\$ 218.54	\$ -	\$ -	\$ -	\$ -	\$ -	2,917.62
24. Net Investment	Line 16 - Line 23	\$ 114.04	\$ 17.14	\$ 1,790.87	\$ 335.28	\$ 13.41	\$ 183.86	\$ -	\$ -	\$ -	\$ -	\$ -	2,454.61
25. Income Tax Factor	Tax Rate Formula	44.38%	44.38%	44.38%	44.38%	44.38%	44.38%	0.00%	0.00%	0.00%	0.00%	0.00%	
26. Expense Factor	Expense Factor	0.14726	0.14726	0.14726	0.14726	0.14726	0.14726	-	-	-	-	-	

PRESENT WORTH COSTS

27. Capital Costs	Line 16 - Line 20	\$ 249.58	\$ 37.52	\$ 3,919.55	\$ 733.81	\$ 29.36	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ -	5,372.23
28. Income Tax	Line 24 * Line 25	\$ 50.61	\$ 7.61	\$ 794.87	\$ 148.81	\$ 5.95	\$ 81.61	\$ -	\$ -	\$ -	\$ -	\$ -	1,089.46
29. Expenses	Lines 16 * 26 * 22	\$ 236.23	\$ 35.51	\$ 3,709.82	\$ 694.54	\$ 27.79	\$ 380.87	\$ -	\$ -	\$ -	\$ -	\$ -	5,084.76
30. Total	Sum Lines 27+28+29	\$ 536.43	\$ 80.64	\$ 8,424.24	\$ 1,577.17	\$ 63.10	\$ 864.89	\$ -	\$ -	\$ -	\$ -	\$ -	11,546.46

ANNUAL COSTS

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000		
32. Capital Costs	Line 27 * Line 31	\$ 38.83	\$ 5.84	\$ 609.82	\$ 114.17	\$ 4.57	\$ 62.61	\$ -	\$ -	\$ -	\$ -	\$ -	835.84
33. Income Tax	Line 28 * Line 31	\$ 7.87	\$ 1.18	\$ 123.67	\$ 23.15	\$ 0.93	\$ 12.70	\$ -	\$ -	\$ -	\$ -	\$ -	169.50
34. Expenses	Line 29 * Line 31	\$ 36.75	\$ 5.53	\$ 577.19	\$ 108.06	\$ 4.32	\$ 59.26	\$ -	\$ -	\$ -	\$ -	\$ -	791.11
35. Total	Sum Lines 32+33+34	\$ 83.46	\$ 12.55	\$ 1,310.68	\$ 245.38	\$ 9.82	\$ 134.56	\$ -	\$ -	\$ -	\$ -	\$ -	1,796.45

ALLTEL Telephone Services Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3

Section 2

Page 15

ANNUAL COST BASED ON DEPRECIATION LIFE

Customer: Optional Features and Functions

Location: Average

Service: Mux DS1 to DS0

Cost of Money & Present Worth Rate Calculation

Equity Interest Rate 0.05
 Debt Ratio = 25.00%
 Debt Interest Rate = 6.50%
 Cost of Money Rate = 5.38%
 Depreciation Life = 12

Income Tax Rate Calculation

Federal Tax Rate = 35.00%
 State Tax Rates = 5.97%
 Composite Tax Rate = 38.88%
 Income Tax Factor = 0.4438

INSTALLED MATERIAL COSTS

Description	Source	Relay Rack	Multiplex Shelf	Digroup Common Equipment	Channel Unit	Termination Shelf	CO Repeater	TOTAL				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1. Material Unit Price	Input	\$ 575.00	\$ 1,435.00	\$ 3,000.00	\$ 560.00	\$ 225.00	\$ 308.00	\$ -	\$ -	\$ -	\$ -	\$ 6,103.00
2. Units In Service	Input	1	1	1	1	1	1	-	-	-	-	6
3. Total Unit Costs	Line 1 * Line 2	\$ 575.00	\$ 1,435.00	\$ 3,000.00	\$ 560.00	\$ 225.00	\$ 308.00	\$ -	\$ -	\$ -	\$ -	\$ 6,103.00
4. Sales Tax	Line 3 * 3.54%	\$ 20.36	\$ 50.80	\$ 106.20	\$ 19.82	\$ 7.97	\$ 10.90	\$ -	\$ -	\$ -	\$ -	\$ 216.05
5. Total Material Costs	Line 3 + Line 4	\$ 595.36	\$ 1,485.80	\$ 3,106.20	\$ 579.82	\$ 232.97	\$ 318.90	\$ -	\$ -	\$ -	\$ -	\$ 6,319.05
6. Fill Factor	Input	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
7. Capacity Investment	Line 5 / Line 6	\$ 595.36	\$ 1,485.80	\$ 3,106.20	\$ 579.82	\$ 232.97	\$ 318.90	\$ -	\$ -	\$ -	\$ -	\$ 6,319.05
8. EF&I Costs	EF&I Worksheet	\$ 108.12	\$ 259.13	\$ 539.52	\$ 102.72	\$ 40.11	\$ 55.39	\$ -	\$ -	\$ -	\$ -	\$ 1,104.99
9. Installed Costs	Line 7 + Line 8	\$ 703.48	\$ 1,744.93	\$ 3,645.72	\$ 682.54	\$ 273.08	\$ 374.29	\$ -	\$ -	\$ -	\$ -	\$ 7,424.04
10. Power & Common Factor	Input	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	0.00%	0.00%	0.00%	0.00%	
11. Power & Common Costs	Line 9 * Line 10	\$ 52.84	\$ 131.06	\$ 273.83	\$ 51.27	\$ 20.51	\$ 28.11	\$ -	\$ -	\$ -	\$ -	\$ 557.63
12. Loaded Material Investment	Line 9 + Line 11	\$ 756.31	\$ 1,875.99	\$ 3,919.55	\$ 733.81	\$ 293.59	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ 7,981.66
13. Utilization Factor	Input	33.00%	2.00%	100.00%	100.00%	10.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
14. Utilized Investment	Line 12 * Line 13	\$ 249.58	\$ 37.52	\$ 3,919.55	\$ 733.81	\$ 29.36	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ 5,372.23
15. Non-Recurring Charge	Line 8 * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16. Utilized Investment - NRC	Line 14 - Line 15	\$ 249.58	\$ 37.52	\$ 3,919.55	\$ 733.81	\$ 29.36	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ 5,372.23
17. Depreciation Life	Input	12	12	12	12	12	12	-	-	-	-	
18. Utilized Net Salvage	Input * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19. Present Worth of Future Amnt	Formula	0.28880	0.28880	0.28880	0.28880	0.28880	0.28880	-	-	-	-	
20. Net Salvage Present Worth	Line 18 * Line 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21. Depreciation	Straight Line	\$ 21.09	\$ 3.17	\$ 331.19	\$ 62.00	\$ 2.48	\$ 34.00	\$ -	\$ -	\$ -	\$ -	\$ 453.94
22. Present Worth of Annuity	Formula	6.42738	6.42738	6.42738	6.42738	6.42738	6.42738	-	-	-	-	
23. Depreciation Present Worth	Line 21 * Line 22	\$ 135.55	\$ 20.38	\$ 2,128.68	\$ 398.53	\$ 15.94	\$ 218.54	\$ -	\$ -	\$ -	\$ -	\$ 2,917.62
24. Net Investment	Line 16 - Line 23	\$ 114.04	\$ 17.14	\$ 1,790.87	\$ 335.28	\$ 13.41	\$ 183.86	\$ -	\$ -	\$ -	\$ -	\$ 2,454.61
25. Income Tax Factor	Tax Rate Formula	44.38%	44.38%	44.38%	44.38%	44.38%	44.38%	0.00%	0.00%	0.00%	0.00%	
26. Expense Factor	Expense Factor	0.14726	0.14726	0.14726	0.14726	0.14726	0.14726	-	-	-	-	

PRESENT WORTH COSTS

27. Capital Costs	Line 16 - Line 20	\$ 249.58	\$ 37.52	\$ 3,919.55	\$ 733.81	\$ 29.36	\$ 402.41	\$ -	\$ -	\$ -	\$ -	\$ 5,372.23
28. Income Tax	Line 24 * Line 25	\$ 50.61	\$ 7.61	\$ 794.87	\$ 148.81	\$ 5.95	\$ 81.61	\$ -	\$ -	\$ -	\$ -	\$ 1,089.46
29. Expenses	Lines 16 * 26 * 22	\$ 236.23	\$ 35.51	\$ 3,709.82	\$ 694.54	\$ 27.79	\$ 380.87	\$ -	\$ -	\$ -	\$ -	\$ 5,084.76
30. Total	Sum Lines 27+28+29	\$ 536.43	\$ 80.64	\$ 8,424.24	\$ 1,577.17	\$ 63.10	\$ 864.89	\$ -	\$ -	\$ -	\$ -	\$ 11,546.46

ANNUAL COSTS

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000	
32. Capital Costs	Line 27 * Line 31	\$ 38.83	\$ 5.84	\$ 609.82	\$ 114.17	\$ 4.57	\$ 62.61	\$ -	\$ -	\$ -	\$ -	\$ 835.84
33. Income Tax	Line 28 * Line 31	\$ 7.87	\$ 1.18	\$ 123.67	\$ 23.15	\$ 0.93	\$ 12.70	\$ -	\$ -	\$ -	\$ -	\$ 169.50
34. Expenses	Line 29 * Line 31	\$ 36.75	\$ 5.53	\$ 577.19	\$ 108.06	\$ 4.32	\$ 59.26	\$ -	\$ -	\$ -	\$ -	\$ 791.11
35. Total	Sum Lines 32+33+34	\$ 83.46	\$ 12.55	\$ 1,310.68	\$ 245.38	\$ 9.82	\$ 134.56	\$ -	\$ -	\$ -	\$ -	\$ 1,796.45

ALLTEL Telephone Services Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3

Section 2

Page 16

ANNUAL COST BASED ON DEPRECIATION LIFE

Customer: Optional Features and Functions

Location: Average

Service: Mux DS3 to DS1 (OC3)

Cost of Money & Present Worth Rate Calculation

Equity Interest Rate	0.05
Debt Ratio =	25.00%
Debt Interest Rate =	6.50%
Cost of Money Rate =	5.38%
Depreciation Life =	12

Income Tax Rate Calculation

Federal Tax Rate =	35.00%
State Tax Rates =	5.97%
Composite Tax Rate =	38.88%
Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS

Description	Source	Relay Rack	OC3 Terminal w/ Common	DS1 Card	Jumpers/Loop Plugs	Digital Cross Connect	Fiber Distribution Panel						TOTAL
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1. Material Unit Price	Input	\$ 600.00	\$ 15,400.00	\$ 351.00	\$ 1,500.00	\$ 827.00	\$ 2,250.00	\$ -	\$ -	\$ -	\$ -	\$ 20,928.00	
2. Units In Service	Input	1	1	1	1	1	1	-	-	-	-	6	
3. Total Unit Costs	Line 1 * Line 2	\$ 600.00	\$ 15,400.00	\$ 351.00	\$ 1,500.00	\$ 827.00	\$ 2,250.00	\$ -	\$ -	\$ -	\$ -	\$ 20,928.00	
4. Sales Tax	Line 3 * 3.54%	\$ 21.24	\$ 545.16	\$ 12.43	\$ 53.10	\$ 29.28	\$ 79.65	\$ -	\$ -	\$ -	\$ -	\$ 740.85	
5. Total Material Costs	Line 3 + Line 4	\$ 621.24	\$ 15,945.16	\$ 363.43	\$ 1,553.10	\$ 856.28	\$ 2,329.65	\$ -	\$ -	\$ -	\$ -	\$ 21,668.85	
6. Fill Factor	Input	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%		
7. Capacity Investment	Line 5 / Line 6	\$ 621.24	\$ 15,945.16	\$ 363.43	\$ 1,553.10	\$ 856.28	\$ 2,329.65	\$ -	\$ -	\$ -	\$ -	\$ 21,668.85	
8. EF&I Costs	EF&I Worksheet	\$ 98.54	\$ 2,529.23	\$ 57.65	\$ 246.35	\$ 135.82	\$ 369.53	\$ -	\$ -	\$ -	\$ -	\$ 3,437.12	
9. Installed Costs	Line 7 + Line 8	\$ 719.78	\$ 18,474.39	\$ 421.08	\$ 1,799.45	\$ 992.10	\$ 2,699.18	\$ -	\$ -	\$ -	\$ -	\$ 25,105.97	
10. Power & Common Factor	Input	7.51%	7.51%	7.51%	7.51%	7.51%	7.51%	0.00%	0.00%	0.00%	0.00%		
11. Power & Common Costs	Line 9 * Line 10	\$ 54.06	\$ 1,387.63	\$ 31.63	\$ 135.16	\$ 74.52	\$ 202.74	\$ -	\$ -	\$ -	\$ -	\$ 1,885.73	
12. Loaded Material Investment	Line 9 + Line 11	\$ 773.84	\$ 19,862.02	\$ 452.70	\$ 1,934.61	\$ 1,066.61	\$ 2,901.92	\$ -	\$ -	\$ -	\$ -	\$ 26,991.70	
13. Utilization Factor	Input	50.00%	50.00%	100.00%	1.20%	1.20%	1.20%	0.00%	0.00%	0.00%	0.00%		
14. Utilized Investment	Line 12 * Line 13	\$ 386.92	\$ 9,931.01	\$ 452.70	\$ 23.22	\$ 12.80	\$ 34.82	\$ -	\$ -	\$ -	\$ -	\$ 10,841.47	
15. Non-Recurring Charge	Line 8 * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
16. Utilized Investment - NRC	Line 14 - Line 15	\$ 386.92	\$ 9,931.01	\$ 452.70	\$ 23.22	\$ 12.80	\$ 34.82	\$ -	\$ -	\$ -	\$ -	\$ 10,841.47	
17. Depreciation Life	Input	12	12	12	12	12	12	-	-	-	-		
18. Utilized Net Salvage	Input * Line 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19. Present Worth of Future Amnt	Formula	0.28880	0.28880	0.28880	0.28880	0.28880	0.28880	-	-	-	-		
20. Net Salvage Present Worth	Line 18 * Line 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21. Depreciation	Straight Line	\$ 32.69	\$ 839.14	\$ 38.25	\$ 1.96	\$ 1.08	\$ 2.94	\$ -	\$ -	\$ -	\$ -	\$ 916.07	
22. Present Worth of Annuity	Formula	6.42738	6.42738	6.42738	6.42738	6.42738	6.42738	-	-	-	-		
23. Depreciation Present Worth	Line 21 * Line 22	\$ 210.13	\$ 5,393.46	\$ 245.86	\$ 12.61	\$ 6.95	\$ 18.91	\$ -	\$ -	\$ -	\$ -	\$ 5,887.92	
24. Net Investment	Line 16 - Line 23	\$ 176.79	\$ 4,537.55	\$ 206.84	\$ 10.61	\$ 5.85	\$ 15.91	\$ -	\$ -	\$ -	\$ -	\$ 4,953.55	
25. Income Tax Factor	Tax Rate Formula	44.38%	44.38%	44.38%	44.38%	44.38%	44.38%	0.00%	0.00%	0.00%	0.00%		
26. Expense Factor	Expense Factor	0.14726	0.14726	0.14726	0.14726	0.14726	0.14726	-	-	-	-		

PRESENT WORTH COSTS

27. Capital Costs	Line 16 - Line 20	\$ 386.92	\$ 9,931.01	\$ 452.70	\$ 23.22	\$ 12.80	\$ 34.82	\$ -	\$ -	\$ -	\$ -	\$ 10,841.47
28. Income Tax	Line 24 * Line 25	\$ 78.47	\$ 2,013.96	\$ 91.81	\$ 4.71	\$ 2.60	\$ 7.06	\$ -	\$ -	\$ -	\$ -	\$ 2,198.60
29. Expenses	Lines 16 * 26 * 22	\$ 366.22	\$ 9,399.60	\$ 428.48	\$ 21.97	\$ 12.11	\$ 32.96	\$ -	\$ -	\$ -	\$ -	\$ 10,261.34
30. Total	Sum Lines 27+28+29	\$ 831.60	\$ 21,344.57	\$ 972.99	\$ 49.90	\$ 27.51	\$ 74.84	\$ -	\$ -	\$ -	\$ -	\$ 23,301.41

ANNUAL COSTS

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000	
32. Capital Costs	Line 27 * Line 31	\$ 60.20	\$ 1,545.11	\$ 70.43	\$ 3.61	\$ 1.99	\$ 5.42	\$ -	\$ -	\$ -	\$ -	\$ 1,686.76
33. Income Tax	Line 28 * Line 31	\$ 12.21	\$ 313.34	\$ 14.28	\$ 0.73	\$ 0.40	\$ 1.10	\$ -	\$ -	\$ -	\$ -	\$ 342.07
34. Expenses	Line 29 * Line 31	\$ 56.98	\$ 1,462.43	\$ 66.66	\$ 3.42	\$ 1.88	\$ 5.13	\$ -	\$ -	\$ -	\$ -	\$ 1,596.51
35. Total	Sum Lines 32+33+34	\$ 129.38	\$ 3,320.88	\$ 151.38	\$ 7.76	\$ 4.28	\$ 11.64	\$ -	\$ -	\$ -	\$ -	\$ 3,625.34

Volume 3
Section 2
Page 17

ANNUAL COST BASED ON DEPRECIATION LIFE

Income Tax Rate Calculation

Equity Interest Rate	0.05		
Debt Ratio =	25.00%	Federal Tax Rate =	35.00%
Debt Interest Rate =	6.50%	State Tax Rates =	5.97%
Cost of Money Rate =	5.38%	Composite Tax Rate =	38.88%
Depreciation Life =	12	Income Tax Factor =	0.4438

INSTALLED MATERIAL COSTS

[illegible]

ANNUAL COSTS	
--------------	--

31. Annuity of Present Amount	Formula	0.15558	0.15558	0.15558	0.15558	0.15558	0.15558	0.00000	0.00000	0.00000	0.00000	
32. Capital Costs	Line 27 * Line 31	\$ 36.20	\$ 487.21	\$ 66.37	\$ 3.42	\$ 1.86	\$ 5.29	\$ -	\$ -	\$ -	\$ -	\$ 600.35
33. Income Tax	Line 28 * Line 31	\$ 7.34	\$ 98.80	\$ 13.46	\$ 0.69	\$ 0.38	\$ 1.07	\$ -	\$ -	\$ -	\$ -	\$ 121.75
34. Expenses	Line 29 * Line 31	\$ 34.27	\$ 461.14	\$ 62.81	\$ 3.24	\$ 1.76	\$ 5.00	\$ -	\$ -	\$ -	\$ -	\$ 568.22
35. Total	Sum Lines 32+33+34	\$ 77.81	\$ 1,047.15	\$ 142.64	\$ 7.35	\$ 4.00	\$ 11.36	\$ -	\$ -	\$ -	\$ -	\$ 1,290.32

ALLTEL Telephone Services Corporation
2001 Annual Tariff Filing Issued June 18, 2001

Volume 3
Section 2
Page 18

Calculation of ADSL Access Port

1.	Direct Investment		\$	348.30
2.	GSF Factor		12.40%	\$ 43.19
3.	Total Investment	(Ln 1 + Ln2)	\$	391.49
4.	Authorized Rate of Return		11.25%	
5.	Effective Tax Rate		45.84%	
6.	Before Tax Rate of Return	Ln 4/(1-Ln5)	20.77%	
7.	Economic Life (Years)		5	
8.	Annual Authorized Payment	Pmt(Ln 6,7,3)		\$133.14
9.	Monthly Authorized Payment	Pmt(Ln 6/12, Ln 7*12, Ln 3)		\$10.54
10.	Operating Expense Factor		33.41%	
11.	Annual Operating Expense	Ln 3 * Ln 10	\$	130.80
12.	Monthly Operating Expense	Ln 11 / 12	\$	10.90
13.	Monthly Transport		\$	3.52
14.	60-Month Annuity Cost	Ln 9 + Ln 12 + Ln 13	\$	24.96
15.	Monthly Rate Factor	20.00%		
16.	Monthly Rate-Option 1		\$	29.95
17.	Monthly Rate-Option 2	2.00	\$	59.95
18.	Monthly Rate-Option 3	4.00	\$	119.95

Calculation of ADSL Incremental Logical Access Link

1.	Direct Investment		\$	270.05
2.	GSF Factor		12.40%	\$ 33.49
3.	Total Investment	(Ln 1 + Ln2)	\$	303.54
4.	Authorized Rate of Return		11.25%	
5.	Effective Tax Rate		45.84%	
6.	Before Tax Rate of Return	Ln 4/(1-Ln5)	20.77%	
7.	Economic Life (Years)		5	
8.	Annual Authorized Payment	Pmt(Ln 6,7,3)		\$103.23
9.	Monthly Authorized Payment	Pmt(Ln 6/12, Ln 7*12, Ln 3)		\$8.17
10.	Operating Expense Factor		33.41%	
11.	Annual Operating Expense	Ln 3 * Ln 10	\$	101.41
12.	Monthly Operating Expense	Ln 11 / 12	\$	8.45
13.	60-Month Annuity Cost	Ln 9 + Ln 12 + Ln 13	\$	16.62
14.	Monthly Rate Factor	20.00%		
15.	Monthly Rate		\$	19.95
16.	Block of 50	5.01	\$	99.95

ALLTEL Telephone Services Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3
Section 2
Page 19

Calculation of ADSL Network Access Link - DS1

1.	Direct Investment		\$	5,414.25
2.	GSF Factor		12.40%	\$ 671.37
3.	Total Investment	(Ln 1 + Ln2)	\$	6,085.62
4.	Authorized Rate of Return		11.25%	
5.	Effective Tax Rate		45.84%	
6.	Before Tax Rate of Return	Ln 4/(1-Ln5)	20.77%	
7.	Economic Life (Years)		5	
8.	Annual Authorized Payment	Pmt(Ln 6,7,3)		\$2,069.57
9.	Monthly Authorized Payment	Pmt(Ln 6/12, Ln 7*12, Ln 3)		\$163.86
10.	Operating Expense Factor		33.41%	
11.	Annual Operating Expense	Ln 3 * Ln 10	\$	2,033.20
12.	Monthly Operating Expense	Ln 11 / 12	\$	169.43
13.	60-Month Annuity Cost	Ln 9 + Ln 12 + Ln 13	\$	333.29
14.	Monthly Rate Factor		20.00%	
15.	Monthly Rate		\$	399.95

Calculation of ADSL Network Access Link - DS3

1.	Direct Investment		\$	39,935.25
2.	GSF Factor		12.40%	\$ 4,951.97
3.	Total Investment	(Ln 1 + Ln2)	\$	44,887.22
4.	Authorized Rate of Return		11.25%	
5.	Effective Tax Rate		45.84%	
6.	Before Tax Rate of Return	Ln 4/(1-Ln5)	20.77%	
7.	Economic Life (Years)		5	
8.	Annual Authorized Payment	Pmt(Ln 6,7,3)		\$15,265.02
9.	Monthly Authorized Payment	Pmt(Ln 6/12, Ln 7*12, Ln 3)		\$1,208.59
10.	Operating Expense Factor		33.41%	
11.	Annual Operating Expense	Ln 3 * Ln 10	\$	14,996.82
12.	Monthly Operating Expense	Ln 11 / 12	\$	1,249.74
13.	60-Month Annuity Cost	Ln 9 + Ln 12 + Ln 13	\$	2,458.33
14.	Monthly Rate Factor		20.00%	
15.	Monthly Rate		\$	2,950.00

ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3
Section 3
Page 1

ICB RATES

COMPANY	DESCRIPTION	SOURCE	RATE	TEST PERIOD QUANTITY	REVENUES
ALLTEL CAROLINA - NC	OC-3	ATS Transmittal No. 89 Issued December 12, 2000	\$6,409.00	12	\$76,908.00
ALLTEL CAROLINA - NC	OC-48 Ring	ATS Transmittal No. 89 Issued December 12, 2000	\$7,571.02	12	\$90,852.24
TOTAL FOR ALLTEL CAROLINA - NC					\$167,760.24

ALLTEL Telephone Service Corporation
2002 Annual Tariff Filing Issued June 17, 2002

Volume 3
Section 4
Page 1

SINGLE BILL SETTLEMENT

ALLTEL GEORGIA COMM CORP.

	MONTHLY	ANNUAL
Switched Access Receivable from other Companies	\$20,262	\$243,144
Switched Access Payable to Other Companies	<u>\$9,002</u>	<u>\$108,022</u>
Net adjustment Switched Transport Rev. Req.	(\$11,260)	(\$135,122)

	MONTHLY	ANNUAL
Special Access Receivable from other Companies	\$12,024	\$144,288
Special Access Payable to Other Companies	<u>\$89,010</u>	<u>\$1,068,120</u>
Net Adjustment Special Access Rev. Req.	\$76,986	\$923,832