

COS-1(P)

Filing Date: 07/02/02

Filing Entity: Puerto Rico Telephone Company

Transmittal Number : 47

COSA: PRSA

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>					<b>Calculated Field</b>		
100 Network Access	Enter Data	n/a	n/a	n/a	n/a	213,779,268	5,989,621
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	213,778,268	5,989,621
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	34,133,782	0
171 Network Support	Enter Data	933,722	270,611	0	663,352	162,716	0
172 General Support	Enter Data	40,918,652	6,266,846	(931)	34,652,730	8,500,087	0
173 Central Office	Calculated Field	34,771,750	0	0	34,771,750	11,111,428	0
174 Operator Systems	Enter Data	2,123	0	0	2,123	678	0
175 COE Switching	Enter Data	18,676,185	0	0	18,676,185	5,968,036	0
176 COE Transmission	Enter Data	16,093,447	0	0	16,093,447	5,142,714	0
177 IOT	Enter Data	53,233,326	50,981,938	890	2,250,488	562,622	0
178 Cable & Wire Facilities	Enter Data	54,768,068	0	0	54,768,068	13,796,929	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	10,051,450	0
190 Depreciation / Amortization	Enter Data	269,883,051	5,329,518	227,888	264,326,091	70,724,661	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	12,767,753	3,626,949
201 Marketing	Enter Data	25,550,682	7,558,130	(366,414)	18,358,762	4,510,160	0
202 Local Business Office	Enter Data	41,704,735	4,295,392	0	37,409,054	6,885,217	3,369,194
203 Revenue Accounting	Enter Data	12,479,579	1,285,338	0	11,194,154	1,244,828	130,207
204 Other Billing & Collection	Enter Data	476,767	49,105	0	427,660	127,548	127,548
210 Access	Enter Data	n/a	n/a	n/a	n/a	2,891,000	0
220 Corporate Operations	Enter Data	n/a	n/a	n/a	n/a	38,983,653	2,362,672
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	626,688	0
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	32,112	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	9,926,238	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	179,101,124	5,989,621
		----	----	----	----	----	----
<b>FIT Adjustments</b>							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0

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Cost Analysis Summary

Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
<b>Revenues</b>					<b>Calculated Field</b>		
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	0	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	179,101,124	5,989,621
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	478,771,766	83,001,812	(5,596,905)	401,366,639	98,452,603	0
320 Central Office Equip-Switch	Calculated Field	486,629,289	355,293	9,294,358	476,979,977	115,574,549	0
321 Operator Systems	Enter Data	26,791,219	0	279,095	26,512,416	2,412,900	0
322 Tandem Switching	Enter Data	112,762,505	82,329	2,153,703	110,526,552	59,647,974	0
323 Local Switching Cat. 3	Enter Data	375,265,534	273,985	7,167,369	367,824,440	53,513,674	0
324 Equal Access	Enter Data	0	0	0	0	0	0
330 Central Office Equip-Trans	Calculated Field	455,362,326	16,191,935	8,559,799	430,610,230	184,186,126	0
331 Subscriber Lines	Enter Data	218,494,527	7,769,305	4,107,211	206,617,837	51,138,874	0
332 Exchange Circuit	Enter Data	9,746,764	346,579	183,218	9,216,960	1,325,588	0
333 Interexchange Circuit	Enter Data	185,649,094	6,601,376	3,489,790	175,557,780	123,640,956	0
334 Host Remote	Enter Data	41,426,441	1,473,056	778,725	39,174,627	8,080,707	0
340 Cable & Wire	Calculated Field	1,798,453,020	0	37,470,409	1,760,983,111	443,619,049	0
341 Subscriber Lines	Enter Data	1,741,249,856	0	36,278,592	1,704,971,748	421,988,427	0
342 Exchange	Enter Data	6,979,667	0	145,420	6,834,250	1,006,707	0
343 Interexchange	Enter Data	22,340,677	0	465,464	21,875,220	14,993,358	0
344 Host Remote	Enter Data	27,877,304	0	580,818	27,296,494	5,630,557	0
350 Info Orig/Term Equipment	Enter Data	107,585,809	100,538,070	194,176	6,853,670	1,713,418	0
360 Amortizable Assets	Enter Data	38,986,697	6,881,343	11,886,558	20,219,252	5,085,759	0
370 Total Plant In Service	Calculated Field	3,365,788,907	206,968,453	61,808,395	3,097,012,879	848,631,504	0
		----	----	----	----	----	----
<b>Adjustments to TPIS</b>							
		----	----	----	----	----	----
380 Depr / Amor Reserve	Enter Data	2,400,045,695	169,997,345	121,912,679	2,108,134,897	578,944,773	0
390 Accum Deferred Income Tax	Enter Data	0	0	0	0	0	0
400 Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	20,328,145	0
	Enter Data	----	----	----	----	----	----
<b>Return Data</b>							
	Enter Data	----	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	241,221,975	n/a
420 Return	Enter Data	n/a	n/a	n/a	n/a	27,137,472	0
430 Rate of Return	Enter Data	n/a	n/a	n/a	n/a	11.25%	11.25%

## COS-1(P)

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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)
<b>Revenues</b>							
100 Network Access	Enter Data	2,731,340	205,057,307	0	0	129,459,533	129,459,533
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	0	0	0	0	0
160 Net Revenues	Enter Data	2,731,340	205,057,307	0	0	129,459,533	129,459,533
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	0	34,133,782	0	0	20,459,955	20,459,955
171 Network Support	Enter Data	0	162,716	0	0	102,794	102,794
172 General Support	Enter Data	0	8,500,087	0	0	5,369,799	5,369,799
173 Central Office	Calculated Field	0	11,111,428	0	0	1,415,370	1,415,370
174 Operator Systems	Enter Data	0	678	0	0	0	0
175 COE Switching	Enter Data	0	5,968,036	0	0	0	0
176 COE Transmission	Enter Data	0	5,142,714	0	0	1,415,370	1,415,370
177 IOT	Enter Data	0	562,622	0	0	562,622	562,622
178 Cable & Wire Facilities	Enter Data	0	13,796,929	0	0	13,009,369	13,009,369
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	10,051,450	0	0	6,349,849	6,349,849
190 Depreciation / Amortization	Enter Data	0	70,724,661	0	0	44,743,803	44,743,803
200 Customer Operations	Enter Data	1,653,933	7,486,872	0	0	4,505,073	4,505,073
201 Marketing	Enter Data	0	4,510,160	0	0	2,849,224	2,849,224
202 Local Business Office	Enter Data	1,580,281	1,935,742	0	0	1,627,420	1,627,420
203 Revenue Accounting	Enter Data	73,651	1,040,970	0	0	28,429	28,429
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	0	2,891,000	n/a	n/a	2,891,000	2,891,000
220 Corporate Operations	Enter Data	1,077,407	35,543,574	0	0	22,282,441	22,282,441
230 AFUDC	Enter Data	0	626,688	0	0	395,900	395,900
240 Other Exp. & Adjustments	Enter Data	0	32,112	0	0	20,287	20,287
250 Taxes Other than FIT	Enter Data	0	9,926,238	0	0	6,270,748	6,270,748
260 Total Exp and Other Taxes	Enter Data	2,731,340	170,380,163	0	0	107,251,479	107,251,479
		----	----	----	----	----	----
<b>FIT Adjustments</b>							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0

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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)
<b>Revenues</b>							
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	0	0	0	0	0
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	2,731,340	170,380,163	0	0	107,251,479	107,251,479
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	0	98,452,603	0	0	62,195,920	62,195,920
320 Central Office Equip-Switch	Calculated Field	0	115,574,549	0	0	0	0
321 Operator Systems	Enter Data	0	2,412,900	0	0	0	0
322 Tandem Switching	Enter Data	0	59,647,974	0	0	0	0
323 Local Switching Cat. 3	Enter Data	0	53,513,674	0	0	0	0
324 Equal Access	Enter Data	0	0	0	0	0	0
330 Central Office Equip-Trans	Calculated Field	0	184,186,126	0	0	50,691,441	50,691,441
331 Subscriber Lines	Enter Data	0	51,138,874	0	0	50,691,441	50,691,441
332 Exchange Circuit	Enter Data	0	1,325,588	0	0	0	0
333 Interexchange Circuit	Enter Data	0	123,640,956	0	0	0	0
334 Host Remote	Enter Data	0	8,080,707	0	0	0	0
340 Cable & Wire	Calculated Field	0	443,619,049	0	0	418,296,291	418,296,291
341 Subscriber Lines	Enter Data	0	421,988,427	0	0	418,296,291	418,296,291
342 Exchange	Enter Data	0	1,006,707	0	0	0	0
343 Interexchange	Enter Data	0	14,993,358	0	0	0	0
344 Host Remote	Enter Data	0	5,630,557	0	0	0	0
350 Info Orig/Term Equipment	Enter Data	0	1,713,418	0	0	1,713,418	1,713,418
360 Amortizable Assets	Enter Data	0	5,085,759	0	0	3,212,850	3,212,850
370 Total Plant In Service	Calculated Field	0	848,631,504	0	0	536,109,920	536,109,920
		----	----	----	----	----	----
<b>Adjustments to TPIS</b>							
		----	----	----	----	----	----
380 Depr / Amor Reserve	Enter Data	0	578,944,773	0	0	364,105,750	364,105,750
390 Accum Deferred Income Tax	Enter Data	0	0	0	0	0	0
400 Other Rate Base Adjust.	Enter Data	0	20,328,145	0	0	12,841,993	12,841,993
	Enter Data	----	----	----	----	----	----
<b>Return Data</b>							
	Enter Data	----	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	241,221,975	0	0	154,021,998	154,021,998
420 Return	Enter Data	0	27,137,472	0	0	17,327,475	17,327,475
430 Rate of Return	Enter Data	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%

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		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
<b>Revenues</b>							
100 Network Access	Enter Data	16,754,781	0	746,051	1,495,053	19,197,365	27,129,313
110 Uncollectibles	Enter Data	0	0	0	0	0	0
120 Common Line Support	Enter Data	0	n/a	0	0	n/a	n/a
130 Long Term	Enter Data	0	n/a	0	0	n/a	n/a
140 Transitional	Enter Data	0	n/a	0	0	n/a	n/a
150 Miscellaneous	Enter Data	0	0	0	0	0	0
160 Net Revenues	Enter Data	16,754,781	0	746,051	1,495,053	19,197,365	27,129,313
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	3,356,349	0	141,697	12,627	3,847,497	4,587,507
171 Network Support	Enter Data	11,502	0	581	232	13,177	25,069
172 General Support	Enter Data	600,868	0	30,361	12,098	688,350	1,309,577
173 Central Office	Calculated Field	2,743,979	0	110,754	298	3,145,970	2,790,856
174 Operator Systems	Enter Data	2,743,798	0	78,461	0	3,145,776	0
175 COE Switching	Enter Data	181	0	5	298	194	0
176 COE Transmission	Enter Data	0	0	32,288	0	0	2,790,856
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	0	0	0	462,004
180 Plant Non-Sp. Less Dep/Amor	Enter Data	710,533	0	35,902	14,306	813,981	1,548,591
190 Depreciation / Amortization	Enter Data	5,537,197	0	256,449	159,995	6,341,175	9,963,296
200 Customer Operations	Enter Data	413,509	0	20,894	752,317	473,713	901,234
201 Marketing	Enter Data	318,821	0	16,110	6,419	365,239	694,864
202 Local Business Office	Enter Data	43,196	0	2,183	870	49,485	94,145
203 Revenue Accounting	Enter Data	51,492	0	2,602	745,028	58,988	112,224
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	n/a	n/a	0	0	n/a	n/a
220 Corporate Operations	Enter Data	2,918,623	0	129,303	507,621	3,345,174	4,591,115
230 AFUDC	Enter Data	44,300	0	2,238	892	50,750	96,551
240 Other Exp. & Adjustments	Enter Data	2,270	0	115	46	2,601	4,947
250 Taxes Other than FIT	Enter Data	701,682	0	35,455	14,128	803,842	1,529,300
260 Total Exp and Other Taxes	Enter Data	13,614,159	0	618,500	1,460,516	15,598,193	23,078,106
		----	----	----	----	----	----
<b>FIT Adjustments</b>							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0

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COSA: PRSA

Revenues		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	0	0	0	0	0	0
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	13,614,159	0	618,500	1,460,516	15,598,193	23,078,106
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	6,959,576	0	351,657	140,127	7,972,839	15,168,239
320 Central Office Equip-Switch	Calculated Field	52,670,346	0	1,504,960	1,060,485	60,338,758	0
321 Operator Systems	Enter Data	644,403	0	17,229	1,060,485	690,784	0
322 Tandem Switching	Enter Data	0	0	0	0	59,647,974	0
323 Local Switching Cat. 3	Enter Data	52,025,943	0	1,487,731	0	0	0
324 Equal Access	Enter Data	0	0	0	0	0	0
330 Central Office Equip-Trans	Calculated Field	0	0	1,156,397	0	0	107,194,178
331 Subscriber Lines	Enter Data	0	0	0	0	0	0
332 Exchange Circuit	Enter Data	0	0	0	0	0	861,993
333 Interexchange Circuit	Enter Data	0	0	1,156,397	0	0	99,116,114
334 Host Remote	Enter Data	0	0	0	0	0	7,216,071
340 Cable & Wire	Calculated Field	0	0	0	0	0	20,489,700
341 Subscriber Lines	Enter Data	0	0	0	0	0	0
342 Exchange	Enter Data	0	0	0	0	0	639,154
343 Interexchange	Enter Data	0	0	0	0	0	14,219,989
344 Host Remote	Enter Data	0	0	0	0	0	4,082,154
350 Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360 Amortizable Assets	Enter Data	359,510	0	18,166	7,239	411,852	877,430
370 Total Plant In Service	Calculated Field	59,989,432	0	3,031,180	1,207,850	68,723,449	143,729,547
		----	----	----	----	----	----
<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380 Depr / Amor Reserve	Enter Data	37,187,805	0	2,047,895	904,358	42,595,027	96,198,068
390 Accum Deferred Income Tax	Enter Data	0	0	0	0	0	0
400 Other Rate Base Adjust.	Enter Data	1,436,989	0	72,609	28,933	1,646,204	3,131,884
	Enter Data	----	----	----	----	----	----
<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410 Average Rate Base	Enter Data	20,789,465	0	881,613	262,979	23,823,304	30,162,077
420 Return	Enter Data	2,338,815	0	99,181	29,585	2,680,122	3,393,234
430 Rate of Return	Enter Data	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%

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		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
<b>Revenues</b>				
100 Network Access	Enter Data	3,250,657	68,573,220	7,024,555
110 Uncollectibles	Enter Data	0	0	0
120 Common Line Support	Enter Data	n/a	n/a	0
130 Long Term	Enter Data	n/a	n/a	0
140 Transitional	Enter Data	n/a	n/a	0
150 Miscellaneous	Enter Data	0	0	0
160 Net Revenues	Enter Data	3,250,657	68,573,220	7,024,555
	Enter Data	----	----	----
<b>Expenses</b>				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	561,447	12,507,124	1,166,702
171 Network Support	Enter Data	3,004	53,565	6,358
172 General Support	Enter Data	156,915	2,798,169	332,118
173 Central Office	Calculated Field	226,286	9,018,143	677,914
174 Operator Systems	Enter Data	0	5,968,035	0
175 COE Switching	Enter Data	0	678	0
176 COE Transmission	Enter Data	226,286	3,049,430	677,914
177 IOT	Enter Data	0	0	0
178 Cable & Wire Facilities	Enter Data	175,243	637,247	150,312
180 Plant Non-Sp. Less Dep/Amor	Enter Data	185,553	3,308,866	392,734
190 Depreciation / Amortization	Enter Data	1,193,810	23,451,922	2,528,937
200 Customer Operations	Enter Data	107,987	2,669,654	312,143
201 Marketing	Enter Data	83,259	1,484,712	176,222
202 Local Business Office	Enter Data	11,281	201,160	107,161
203 Revenue Accounting	Enter Data	13,447	983,781	28,760
204 Other Billing & Collection	Enter Data	0	0	0
210 Access	Enter Data	n/a	n/a	0
220 Corporate Operations	Enter Data	550,111	12,041,947	1,219,187
230 AFUDC	Enter Data	11,569	206,300	24,486
240 Other Exp. & Adjustments	Enter Data	593	10,572	1,255
250 Taxes Other than FIT	Enter Data	183,242	3,267,649	387,841
260 Total Exp and Other Taxes	Enter Data	2,765,238	57,134,712	5,993,972
		----	----	----
<b>FIT Adjustments</b>				
	Enter Data	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0

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Revenues		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
280 Amortized ITC	Enter Data	0	0	0
290 Federal Income Taxes	Enter Data	0	0	0
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	2,765,238	57,134,712	5,993,972
		----	----	----
Telephone Plant in Service		----	----	----
310 General Support	Enter Data	1,817,471	32,409,909	3,846,773
320 Central Office Equip-Switch	Calculated Field	0	115,574,549	0
321 Operator Systems	Enter Data	0	2,412,901	0
322 Tandem Switching	Enter Data	0	59,647,974	0
323 Local Switching Cat. 3	Enter Data	0	53,513,674	0
324 Equal Access	Enter Data	0	0	0
330 Central Office Equip-Trans	Calculated Field	864,636	109,215,211	24,279,474
331 Subscriber Lines	Enter Data	0	0	447,433
332 Exchange Circuit	Enter Data	0	861,993	463,595
333 Interexchange Circuit	Enter Data	0	100,272,511	23,368,445
334 Host Remote	Enter Data	864,636	8,080,707	0
340 Cable & Wire	Calculated Field	0	20,489,700	4,833,058
341 Subscriber Lines	Enter Data	0	0	3,692,136
342 Exchange	Enter Data	0	639,154	367,553
343 Interexchange	Enter Data	0	14,219,989	773,369
344 Host Remote	Enter Data	1,548,403	5,630,557	0
350 Info Orig/Term Equipment	Enter Data	0	0	0
360 Amortizable Assets	Enter Data	0	1,674,197	198,713
370 Total Plant In Service	Calculated Field	2,682,107	279,363,566	33,158,018
		----	----	----
Adjustments to TPIS		----	----	----
380 Depr / Amor Reserve	Enter Data	11,526,532	190,459,685	24,379,339
390 Accum Deferred Income Tax	Enter Data	0	0	0
400 Other Rate Base Adjust.	Enter Data	375,265	6,691,884	794,268
	Enter Data	----	----	----
Return Data		----	----	----
410 Average Rate Base	Enter Data	3,614,045	79,533,483	7,666,494
420 Return	Enter Data	406,580	8,947,517	862,481
430 Rate of Return	Enter Data	11.25%	11.25%	11.25%



**COS-1(H)**  
**Filing Date:** 07/02/02  
**Filing Entity:** Puerto Rico Telephone Company  
**Transmittal Number :** 47  
**COSA:** PRSA

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

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	216,373,101
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	216,373,101
	----	----	----	----	----
<b>Expenses</b>	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	36,022,947
171 Network Support	1,218,000	353,000	0	865,314	212,256
172 General Support	43,995,000	6,738,000	(1,000)	37,257,993	9,139,141
173 Central Office	35,482,176	0	0	35,482,176	11,338,447
174 Operator Systems	2,529	0	0	2,529	808
175 COE Switching	18,248,972	0	0	18,248,972	5,831,519
176 COE Transmission	17,230,675	0	0	17,230,675	5,506,119
177 IOT	59,821,000	57,291,000	1,000	2,528,987	632,247
178 Cable & Wire Facilities	58,356,286	0	0	58,356,286	14,700,857
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	10,072,940
190 Depreciation / Amortization	266,464,000	5,262,000	225,000	260,977,439	69,828,676
200 Customer Operations	n/a	n/a	n/a	n/a	13,322,069
201 Marketing	26,010,000	7,694,000	(373,000)	18,688,792	4,591,238
202 Local Business Office	43,554,537	4,485,912	0	39,068,322	7,190,609
203 Revenue Accounting	14,105,546	1,452,804	0	12,652,643	1,407,017
204 Other Billing & Collection	497,916	51,283	0	446,630	133,206
210 Access	n/a	n/a	n/a	n/a	3,679,100
220 Corporate Operations	n/a	n/a	n/a	n/a	39,309,157
230 AFUDC	n/a	n/a	n/a	n/a	672,939
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	53,811
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	7,076,627
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	176,808,838
	----	----	----	----	----
<b>FIT Adjustments</b>	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	n/a	0
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	176,808,838
	----	----	----	----	----

COS-1(H)  
Filing Date: 07/02/02  
Filing Entity: Puerto Rico Telephone Company  
Transmittal Number: 47  
COSA: PRSA

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

Revenues	Total Company (A) Enter Data except for row 173. Enter Data except rows 320,330,340 and 370.	Part 64 Adjustments (B) Enter Data except for row 173. Enter Data except rows 320,330,340 and 370.	Other Adjustments (C) Enter Data except for row 173. Enter Data except rows 320,330,340 and 370.	Subject to Separations (D) Calculated Field Enter Data except rows 320,330,340 and 370.	Total Interstate (E) Enter Data except for row 173, 260 and 300. Enter Data except rows 320,330,340 and 370.
<b>Telephone Plant in Service</b>	----	----	----	----	----
310 General Support	471,851,000	81,802,000	(5,516,000)	395,564,783	97,029,446
320 Central Office Equip-Switch	462,945,000	338,000	8,842,000	453,765,321	109,949,526
321 Operator Systems	28,894,000	0	301,000	28,593,314	2,602,283
322 Tandem Switching	106,971,362	78,100	2,043,095	104,850,241	56,584,634
323 Local Switching Cat. 3	355,973,637	259,899	6,798,904	348,915,080	50,762,608
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	431,966,000	15,360,000	8,120,000	408,485,656	174,722,720
331 Subscriber Lines	207,332,231	7,372,392	3,897,384	196,062,289	48,526,327
332 Exchange Circuit	9,244,627	328,723	173,778	8,742,118	1,257,296
333 Interexchange Circuit	176,087,188	6,261,370	3,310,047	166,515,630	117,272,796
334 Host Remote	39,301,952	1,397,512	738,789	37,165,619	7,666,301
340 Cable & Wire	1,733,062,000	0	36,108,000	1,696,954,482	427,489,241
341 Subscriber Lines	1,677,953,514	0	34,959,825	1,642,994,155	406,648,685
342 Exchange	6,724,734	0	140,108	6,584,628	969,937
343 Interexchange	21,524,675	0	448,462	21,076,219	14,445,720
344 Host Remote	26,859,076	0	559,603	26,299,480	5,424,899
350 Info Orig/Term Equipment	103,056,000	96,305,000	186,000	6,565,102	1,641,276
360 Amortizable Assets	41,166,000	7,266,000	12,551,000	21,349,480	5,370,046
370 Total Plant In Service	3,272,940,000	201,071,000	60,592,000	3,011,278,138	816,202,254
	----	----	----	----	----
<b>Adjustments to TPIS</b>	----	----	----	----	----
380 Depr / Amor Reserve	2,004,253,000	141,963,000	101,808,000	1,760,481,353	483,470,711
390 Accum Deferred Income Tax	0	0	0	0	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	20,891,860
	----	----	----	----	----
<b>Return Data</b>	----	----	----	----	----
410 Average Rate Base	n/a	n/a	n/a	n/a	283,884,610
420 Return	n/a	n/a	n/a	n/a	31,937,019
430 Rate of Return	n/a	n/a	n/a	n/a	11.25%



COS-1(H)  
Filing Date: 07/02/02  
Filing Entity: Puerto Ric  
Transmittal Number : 47  
COSA: PRSA

Revenues	Billing & Collection (F) Enter Data	Interstate Inter-exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
	E Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	
Telephone Plant in Service	----	----	----	----	----	----	----
310 General Support	0	0	97,029,446	0	0	61,469,842	61,469,842
320 Central Office Equip-Switch	0	0	109,949,526	0	0	0	0
321 Operator Systems	0	0	2,602,283	0	0	0	0
322 Tandem Switching	0	0	56,584,634	0	0	0	0
323 Local Switching Cat. 3	0	0	50,762,608	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	174,722,720	0	0	48,034,873	48,034,873
331 Subscriber Lines	0	0	48,526,327	0	0	48,034,873	48,034,873
332 Exchange Circuit	0	0	1,257,296	0	0	0	0
333 Interexchange Circuit	0	0	117,272,796	0	0	0	0
334 Host Remote	0	0	7,666,301	0	0	0	0
340 Cable & Wire	0	0	427,489,241	0	0	402,530,320	402,530,320
341 Subscriber Lines	0	0	406,648,685	0	0	402,530,320	402,530,320
342 Exchange	0	0	969,937	0	0	0	0
343 Interexchange	0	0	14,445,720	0	0	0	0
344 Host Remote	0	0	5,424,899	0	0	0	0
350 Info Orig/Term Equipment	0	0	1,641,276	0	0	1,641,276	1,641,276
360 Amortizable Assets	0	0	5,370,046	0	0	3,402,018	3,402,018
370 Total Plant In Service	0	0	816,202,254	0	0	517,078,329	517,078,329
Adjustments to TPIS	----	----	----	----	----	----	----
380 Depr / Amor Reserve	0	0	483,470,711	0	0	304,009,080	304,009,080
390 Accum Deferred Income Tax	0	0	0	0	0	0	0
400 Other Rate Base Adjust.	0	0	20,891,860	0	0	13,235,357	13,235,357
Return Data	----	----	----	----	----	----	----
410 Average Rate Base	n/a	n/a	283,884,610	0	0	182,123,867	182,123,867
420 Return	n/a	n/a	31,937,019	0	0	20,488,935	20,488,935
430 Rate of Return	n/a	0.00%	11.25%	0.00%	0.00%	11.25%	11.25%

**COS-1(H)**  
**Filing Date:** 07/02/02  
**Filing Entity:** Puerto Rico  
**Transmittal Number:** 47  
**COSA:** PRSA

Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
100 Network Access	16,514,864	0	743,536	1,722,984	18,921,700	27,425,861
110 Uncollectibles	0	0	0	0	0	0
120 Common Line Support	0	n/a	n/a	n/a	n/a	n/a
130 Long Term	0	n/a	n/a	n/a	n/a	n/a
140 Transitional	0	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0
160 Net Revenues	16,514,864	0	743,536	1,722,984	18,921,700	27,425,861
	----	----	----	----	----	----
<b>Expenses</b>	----	----	----	----	----	----
170 Plant Specific	3,336,735	0	144,552	15,532	3,825,087	4,909,800
171 Network Support	14,880	0	753	344	17,045	32,458
172 General Support	640,686	0	32,410	14,828	733,915	1,397,542
173 Central Office	2,681,169	0	111,389	360	3,074,126	2,987,611
174 Operator Systems	2,680,956	0	76,667	0	3,073,897	0
175 COE Switching	214	0	6	360	229	0
176 COE Transmission	0	0	34,717	0	0	2,987,611
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	492,189
180 Plant Non-Sp. Less Dep/Amor	706,148	0	35,721	16,343	808,904	1,540,337
190 Depreciation / Amortization	5,650,734	0	258,811	177,525	6,470,876	9,814,683
200 Customer Operations	420,212	0	21,257	885,559	481,359	916,617
201 Marketing	321,862	0	16,282	7,449	368,698	702,085
202 Local Business Office	44,766	0	2,265	1,036	51,280	97,649
203 Revenue Accounting	53,584	0	2,711	877,074	61,381	116,884
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	2,780,486	0	125,552	571,557	3,186,837	4,596,116
230 AFUDC	47,175	0	2,386	1,092	54,040	102,905
240 Other Exp. & Adjustments	3,772	0	191	87	4,321	8,229
250 Taxes Other than FIT	496,096	0	25,096	11,482	568,288	1,082,146
260 Total Exp and Other Taxes	13,217,888	0	602,261	1,674,006	15,143,721	22,492,348
	----	----	----	----	----	----
<b>FIT Adjustments</b>	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	0	0	0	0	0	0
	----	----	----	----	----	----
300 Total Expenses & Taxes	13,217,888	0	602,261	1,674,006	15,143,721	22,492,348
	----	----	----	----	----	----

COS-1(H)  
Filing Date: 07/02/02  
Filing Entity: Puerto Rico  
Transmittal Number: 47  
COSA: PRSA

Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
	E Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
<b>Telephone Plant in Service</b>	----	----	----	----	----	----
310 General Support	6,802,103	0	344,091	157,427	7,791,913	14,837,583
320 Central Office Equip-Switch	50,040,069	0	1,429,670	1,158,123	57,321,664	0
321 Operator Systems	688,748	0	18,382	1,158,123	737,029	0
322 Tandem Switching	0	0	0	0	56,584,634	0
323 Local Switching Cat. 3	49,351,321	0	1,411,287	0	0	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip-Trans	0	0	1,101,657	0	0	101,670,803
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	817,585
333 Interexchange Circuit	0	0	1,101,657	0	0	94,007,211
334 Host Remote	0	0	0	0	0	6,846,007
340 Cable & Wire	0	0	0	0	0	19,741,307
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	615,809
343 Interexchange	0	0	0	0	0	13,700,599
344 Host Remote	0	0	0	0	0	3,933,052
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	376,459	0	19,044	8,713	431,240	919,573
370 Total Plant In Service	57,218,631	0	2,894,462	1,324,263	65,544,817	137,169,265
	----	----	----	----	----	----
<b>Adjustments to TPIS</b>	----	----	----	----	----	----
380 Depr / Amor Reserve	31,055,088	0	1,709,254	866,906	35,567,340	79,985,932
390 Accum Deferred Income Tax	0	0	0	0	0	0
400 Other Rate Base Adjust.	1,464,592	0	74,088	33,896	1,677,713	3,194,749
	----	----	----	----	----	----
<b>Return Data</b>	----	----	----	----	----	----
410 Average Rate Base	22,739,202	0	1,011,984	378,105	26,054,842	37,356,773
420 Return	2,558,160	0	113,848	42,537	2,931,170	4,202,637
430 Rate of Return	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%

**COS-1(H)**  
**Filing Date:** 07/02/02  
**Filing Entity:** Puerto Rico  
**Transmittal Number:** 47  
**COSA:** PRSA

	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
<b>Revenues</b>			
100 Network Access	3,286,189	68,615,134	7,273,694
110 Uncollectibles	0	0	0
120 Common Line Support	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a
150 Miscellaneous	0	0	0
160 Net Revenues	3,286,189	68,615,134	7,273,694
	----	----	----
<b>Expenses</b>			
170 Plant Specific	600,275	12,831,981	1,278,154
171 Network Support	3,889	69,369	8,419
172 General Support	167,455	2,986,836	362,500
173 Central Office	242,239	9,096,894	727,807
174 Operator Systems	0	5,831,520	0
175 COE Switching	0	809	0
176 COE Transmission	242,239	3,264,567	727,807
177 IOT	0	0	0
178 Cable & Wire Facilities	186,692	678,881	179,428
180 Plant Non-Sp. Less Dep/Amor	184,565	3,292,018	399,539
190 Depreciation / Amortization	1,176,004	23,548,633	2,551,708
200 Customer Operations	109,830	2,834,834	324,648
201 Marketing	84,124	1,500,500	182,110
202 Local Business Office	11,700	208,696	111,914
203 Revenue Accounting	14,005	1,125,639	30,625
204 Other Billing & Collection	0	0	0
210 Access	n/a	n/a	n/a
220 Corporate Operations	550,710	11,811,258	1,247,449
230 AFUDC	12,330	219,928	26,692
240 Other Exp. & Adjustments	986	17,586	2,134
250 Taxes Other than FIT	129,664	2,312,772	280,692
260 Total Exp and Other Taxes	2,695,052	55,825,276	5,984,067
	----	----	----
<b>FIT Adjustments</b>			
270 Adjustment for FIT	0	0	0
280 Amortized ITC	0	0	0
290 Federal Income Taxes	0	0	0
	----	----	----
300 Total Expenses & Taxes	2,695,052	55,825,276	5,984,067
	----	----	----

**COS-1(H)**  
**Filing Date:** 07/02/02  
**Filing Entity:** Puerto Rico  
**Transmittal Number:** 47  
**COSA:** PRSA

Revenues	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
<b>E Enter Data except rows 320,330,340 and 370.</b>	<b>Enter Data except rows 320,330,340 and 370.</b>	<b>Enter Data except rows 320,330,340 and 370.</b>	<b>Enter Data except rows 320,330,340 and 370.</b>
<b>Telephone Plant in Service</b>	----	----	----
310 General Support	1,777,851	31,710,968	3,848,635
320 Central Office Equip-Switch	0	109,949,526	0
321 Operator Systems	0	2,602,282	0
322 Tandem Switching	0	56,584,634	0
323 Local Switching Cat. 3	0	50,762,608	0
324 Equal Access	0	0	0
330 Central Office Equip-Trans	820,294	103,592,754	23,095,093
331 Subscriber Lines	0	0	491,454
332 Exchange Circuit	0	817,585	439,711
333 Interexchange Circuit	0	95,108,868	22,163,928
334 Host Remote	820,294	7,666,301	0
340 Cable & Wire	0	19,741,307	5,217,614
341 Subscriber Lines	0	0	4,118,365
342 Exchange	0	615,809	354,128
343 Interexchange	0	13,700,599	745,121
344 Host Remote	1,491,847	5,424,899	0
350 Info Orig/Term Equipment	0	0	0
360 Amortizable Assets	0	1,755,029	213,001
370 Total Plant In Service	2,598,146	266,749,584	32,374,343
	----	----	----
<b>Adjustments to TPIS</b>	----	----	----
380 Depr / Amor Reserve	9,583,981	158,768,501	20,693,131
390 Accum Deferred Income Tax	0	0	0
400 Other Rate Base Adjust.	382,797	6,827,835	828,667
	----	----	----
<b>Return Data</b>	----	----	----
410 Average Rate Base	4,476,119	92,017,025	9,743,718
420 Return	503,563	10,351,915	1,096,168
430 Rate of Return	11.25%	11.25%	11.25%



COS-2

Filing Date:

07/02/02

Filing Entity:

Puerto Rico Telephone Company

Transmittal Number:

47

COSA:

PRSA

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 17 of 37

	Common Line (A) Calculated Field except for rows 125 and 225	Traffic Sensitive Switched (B) Calculated Field except for rows 125 and 225	Traffic Sensitive Special (C) Calculated Field except for rows 125 and 225	Other Interstate (D) Calculated Field except for rows 125 and 225	Total Interstate (E) Calculated Field except for rows 125 and 225	Total Co. Subject to Separations (F) Calculated Field except for rows 125 and 225
<b>Forecast, 7/02 - 6/30</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	44,743,803	23,451,922	2,528,937	0	70,724,662	264,326,091
105 Expense Less Dep & Amor	56,236,928	30,415,141	3,077,194	8,720,961	169,174,886	n/a
110 Taxes Less FIT	6,270,748	3,267,649	387,841	0	n/a	n/a
115 Return	17,327,475	8,947,517	862,481	n/a	n/a	n/a
120 FIT	0	0	0	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	124,578,954	66,082,229	6,856,453	n/a	n/a	n/a
135 Access Service Revenue	129,459,533	68,573,220	7,024,555	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	536,109,920	279,363,566	33,158,018	0	848,631,504	3,097,012,879
145 Rate Base Adjustments	12,841,993	6,691,884	794,268	0	20,328,145	n/a
150 Depreciation Reserves	364,105,750	190,459,685	24,379,339	0	578,944,774	2,108,134,897
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	184,846,163	95,595,765	9,572,947	0	290,014,875	n/a
<b>Actual, 1/01- 12/01</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	43,728,336	23,548,633	2,551,708	0	69,828,676	260,977,439
205 Expense Less Dep & Amor	57,823,627	29,963,871	3,151,667	8,964,366	99,903,535	n/a
210 Taxes Less FIT	4,483,166	2,312,772	280,692	0	n/a	n/a
215 Return	20,488,935	10,351,915	1,096,168	n/a	n/a	n/a
220 FIT	0	0	0	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	126,524,064	66,177,191	7,080,235	n/a	n/a	n/a
235 Access Service Revenue	131,519,906	68,615,134	7,273,694	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	517,078,329	266,749,584	32,374,343	0	#REF!	3,011,278,138
245 Rate Base Adjustments	13,235,357	6,827,835	828,667	0	20,891,860	n/a
250 Depreciation Reserves	304,009,080	158,768,501	20,693,131	0	483,470,711	1,760,481,353
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	226,304,606	114,808,918	12,509,879	0	353,623,403	n/a

## COS-2

Filing Date: 07/02/02  
Filing Entity: Puerto Rico Telephone Company  
Transmittal Number: 47  
COSA: PRSA

## Rate-of-Return TRP

7/02 - 6/30  
Versus 2001 Actual

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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
<b>Forecast, 7/01 - 6/02</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	43,237,449	23,164,426	3,168,646	0	69,570,521	267,328,500
105 Expense Less Dep & Amor	60,830,658	33,216,680	3,585,135	8,311,310	105,943,783	n/a
110 Taxes Less FIT	4,855,020	2,524,524	341,141	0	n/a	n/a
115 Return	18,805,610	8,967,701	935,296	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	135,106,390	71,191,146	8,301,768	0	n/a	n/a
135 Access Service Revenue	0	71,191,146	8,301,768	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>	----	----	----	----	----	----
140 Telephone Plant in Service	527,879,383	274,487,911	37,091,737	0	839,459,031	3,141,406,000
145 Rate Base Adjustments	11,522,556	5,991,524	809,639	0	18,323,719	n/a
150 Depreciation Reserves	324,469,816	175,926,393	26,230,967	0	526,627,176	1,918,536,000
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	170,148,338	81,266,270	8,523,651	0	259,938,259	n/a
<b>Actual, 1/00 - 12/00</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	41,117,543	23,183,026	3,249,747	0	67,550,316	259,788,569
205 Expense Less Dep & Amor	60,591,877	34,220,922	3,829,866	8,654,228	107,296,893	n/a
210 Taxes Less FIT	5,664,926	3,105,284	429,706	0	9,199,916	n/a
215 Return	22,065,099	11,365,914	1,331,570	0	34,762,583	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	130,435,336	71,954,789	8,697,678	8,654,228	219,742,031	n/a
235 Access Service Revenue	0	71,954,789	8,697,678	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>	----	----	----	----	----	----
240 Telephone Plant in Service	481,830,198	264,119,872	36,548,662	0	782,498,732	2,929,444,569
245 Rate Base Adjustments	14,039,180	7,695,712	1,064,925	0	22,799,817	n/a
250 Depreciation Reserves	257,262,102	147,503,224	22,555,670	0	427,320,996	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	198,710,417	102,442,513	12,031,589	0	313,184,519	n/a

COS-2

Filing Date:

07/02/02

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Puerto Rico Telephone Company

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Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

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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)
<b>Forecast, 7/00 - 6/01</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	41,475,831	21,036,807	2,758,200	0	65,270,838	0
105 Expense Less Dep & Amor	75,059,305	38,994,354	4,530,502	9,729,756	128,313,917	n/a
110 Taxes Less FIT	16,413,766	8,018,811	1,129,365	0	n/a	n/a
115 Return	21,815,123	9,681,473	1,137,820	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	138,350,259	69,712,635	8,426,521	0	n/a	n/a
135 Access Service Revenue	0	69,712,635	8,426,521	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	487,023,920	237,931,543	33,510,149	0	758,465,612	0
145 Rate Base Adjustments	(25,487,822)	(12,451,866)	(1,753,714)	0	(39,693,402)	n/a
150 Depreciation Reserves	269,318,901	140,250,217	21,759,110	0	431,328,228	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	193,912,202	86,057,540	10,113,951	0	290,083,693	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/99 - 12/99</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	39,648,381	19,138,576	3,601,671	0	62,388,628	0
205 Expense Less Dep & Amor	80,016,062	37,867,389	6,278,793	13,748,489	137,910,733	n/a
210 Taxes Less FIT	5,880,614	2,641,466	551,740	12,383	9,086,203	n/a
215 Return	25,888,457	11,139,466	1,977,107	61,543	39,066,573	n/a
220 FIT	0	0	0	0	0	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
	----	----	----	----	----	----
230 Revenue Requirement	<b>Calculated Field</b>	145,552,899	68,145,431	11,857,571	13,810,032	239,365,933
235 Access Service Revenue	<b>Enter Data</b>	0	68,145,431	11,857,571	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
	----	----	----	----	----	----
	<b>Enter Data</b>	<b>Enter Data</b>	<b>Enter Data</b>	<b>Enter Data</b>	<b>Calculated Field</b>	<b>Enter Data</b>
240 Telephone Plant in Service	454,698,273	204,242,238	42,661,378	957,484	702,559,373	0
245 Rate Base Adjustments	(1,051,305)	(476,665)	(338,778)	(2,128)	(1,868,876)	n/a
250 Depreciation Reserves	223,527,350	104,752,531	24,988,454	408,220	353,676,555	0
255 Accum Deferred Income Tax	0	0	0	0	0	0
260 Average Rate Base	230,119,618	99,017,480	17,574,287	547,050	347,258,435	n/a

REV-1

Filing Date:

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Puerto Rico Telephone Company

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PRSA

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	0	0	n/a
110 Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
140 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	12	0	n/a
150 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Originating CCL Non-Prem.	0.000000	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	0	0
Calculated Field								
Information	----	----	----	----	----	----	----	----
210 Directory Assistance	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
220 White Page Surcharge Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
230 White Pg. Surcharge Non-Prem.	0.000000	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	0
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
270 Non-Premium	0.000000	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	0
Local Transport	----	----	----	----	----	----	----	----
300 Premium LT Term.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
310 Non-Prem. LT Term	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
320 Premium LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
330 Non-Prem. LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
340 Tandem Switching	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
350 TST Termination	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
360 TST Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
370 Premium Interconnection	0.000000	n/a	n/a	0	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	0.00	n/a	n/a	0	0	n/a

REV-1

Filing Date:

Filing Entity:

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COSA:

07/02/02

Puerto Rico Telephone Company

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PRSA

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)
<b>Local Transport (Cont.)</b>								
380 DS3 Entrance Facility	n/a	0	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	0.00	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	0	n/a	n/a	0	n/a	0	n/a
420 DS1 Direct Term.	0	n/a	n/a	0	n/a	n/a	0	n/a
430 DS1 Direct Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
440 VG Entrance Facility	n/a	0.00	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	0.00	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	0	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	0
<b>Special - - Voice Grade</b>								
490 2-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a
500 4-Wire Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a
510 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a
520 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
<b>Special - - High Capacity</b>								
540 High Capacity Chan. Term.	n/a	0	n/a	n/a	0	n/a	0	n/a
550 Channel Mileage Term.	0	n/a	n/a	0	n/a	n/a	0	n/a
560 Channel Mileage Facility	n/a	n/a	0.00	n/a	n/a	0	0	n/a
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	0	0

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. G equals Cols. ( A x D) + (B x E) + (C x F).

REV-2

Filing Date: 07/02/02

Filing Entity: Puerto Rico Telephone Company

Transmittal Number: 47

COSA: PRSA

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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	0	0
110 Special Access	0	0	0	0
120 Local Switching	0	0	0	0
130 Equal Access	0	0	0	0
140 Information	0	0	0	0
150 Local Transport	0	0	0	0
160 Total TS - Switched <b>Calculated Field</b>	0	0	0	0

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

RTE-1

Filing Date: 07/02/02  
 Filing Entity: Puerto Rico Telephone Company  
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Rate-of-Return TRP  
 Percent Change in  
 Historical Rate Levels

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Switched Access	7/1/01 Rate (A) Enter Data	Current Effective Rate (B) Enter Data	Proposed 7/1/02 Rate (C) Enter Data	% Change 7/1/01 to 7/1/02 (D) Calculated Field	% Change Current 7/1/02 (E) Calculated Field
100 Line Port	0.00000000	0.00000000	0.00000000	0.00%	0.00%
110 Premium CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
120 N.P. CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
130 Premium Switching (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
140 N.P. Switching (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
150 Equal Access	0.00000000	0.00000000	0.00000000	0.00%	0.00%
160 USF Contribution	0.00000000	0.00000000	0.00000000	0.00%	0.00%
170 Special Access Surcharge	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
<b>End User Common Line</b>	----	----	----	----	----
180 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
190 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

RTE-1

Filing Date: 07/02/02  
Filing Entity: Puerto Rico Telephone Company  
Transmittal Number: 47  
COSA: PRSA

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

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	7/1/01 Rate (A)	Current Effective Rate (B)	Proposed 7/1/02 Rate (C)	% Change 7/1/01 to 7/1/02 (D)	% Change Current 7/1/02 (E)
<b>Local Transport Rates</b>					
200 Prem. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
210 N.P. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
220 DS1 Entr. Facility ( \$/Circuit)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
230 DS1 Direct Trunk (\$/Circuit)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
240 Tdm Sw. Transport ((\$/Circuit)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
250 Tdm. Switching (\$/Tdm. MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
260 Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
270 N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
280 NRC (\$/Tk. Or Tks. Activated)	0.00	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
290 2-Wire VG (\$/Cir., Avg. Mileage)	0.00	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
300 4-Wire VG (\$/Cir., Avg. Mileage)	0.00	0.00	0.00	0.00%	0.00%

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



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Filing Date:

07/02/02

Filing Entity:

Puerto Rico Telephone Company

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PRSA

Rate-of-Return

Revenue Price-outs

Using 2001 Demand

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	Revenue at 7/1/01 Rates (A) Enter Data	Revenue at Current Rate (B) Enter Data	Change in Revenue, Cols. B-A (C) Calculated Field	Revenue at 7/1/02 Rates (D) Enter Data	Change in Revenue, Cols. D-B (E) Calculated Field
<b>Switched Access</b>					
100 Line Port	0	0	0	0	0
110 Multi-line Business	0	0	0	0	0
120 Residential & Single Line Bus.	0	0	0	0	0
130 Carrier Common Line	0	0	0	0	0
140 Special Access	0	0	0	0	0
150 Special Access Surcharge	----	----	----	----	----
160 Local Switching	0	0	0	0	0
170 Equal Access	0	0	0	0	0
180 Information	0	0	0	0	0
190 Local Transport	0	0	0	0	0
200 USF Contributions	0	0	0	0	0

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

**RTE-3**  
**Filing Date:** 07/02/02  
**Filing Entity:** Puerto Rico Telephone Company  
 Transmittal Number: 47  
 COSA: PRSA  
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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			
110			
120			
130			
140			
150			
160			
170			
180			
190			
200			
210			
220			
230			

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

**RTE-3**

**Filing Date:** 07/02/02

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**Transmittal Number:** 47

**COSA:** PRSA

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

Notes: Companies should list all (

DMD-1

Filing Date:

07/02/02

Filing Entity:

Puerto Rico Telephone Company

Transmittal Number:

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COSA:

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Rate-of-Return TRP

Common Line

Minutes-of-Use

	Premium Originating Enter Data	Premium Terminating Enter Data	Premium Total Calculated Field	Non-Premium Originating Enter Data	Non-Premium Terminating Enter Data	Non-Premium Total Calculated Field
Historical	(A)	(B)	(C)	(D)	(E)	(F)
100 1st Qtr. 1998	0	0	0	0	0	0
110 2nd Qtr. 1998	0	0	0	0	0	0
120 3rd Qtr. 1998	0	0	0	0	0	0
130 4th Qtr. 1998	0	0	0	0	0	0
140 1st Qtr. 1999	0	0	0	0	0	0
150 2nd Qtr. 1999	0	0	0	0	0	0
160 3rd Qtr. 1999	0	0	0	0	0	0
170 4th Qtr. 1999	0	0	0	0	0	0
180 1st Qtr. 2000	0	0	0	0	0	0
190 2nd Qtr. 2000	0	0	0	0	0	0
200 3rd Qtr. 2000	0	0	0	0	0	0
210 4th Qtr. 2000	0	0	0	0	0	0
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	0	0	0	0	0	0
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	0	0	0	0	0	0

DMD-1

Filing Date:

07/02/02

Filing Entity:

Puerto Rico Telephone Company

Transmittal Number: 47

COSA:

PRSA

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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

DMD-1

Filing Date:

06/17/02

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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	435,452,533	0	435,452,533	435,452,533	296,552,968	296,552,968
110 2nd Qtr. 1998	434,992,526	0	434,992,526	434,992,526	297,973,905	297,973,905
120 3rd Qtr. 1998	452,094,752	0	452,094,752	452,094,752	305,496,322	305,496,322
130 4th Qtr. 1998	531,135,955	0	531,135,955	531,135,955	365,109,486	365,109,486
140 1st Qtr. 1999	477,444,562	0	477,444,562	477,444,562	321,427,952	321,427,952
150 2nd Qtr. 1999	490,131,667	0	490,131,667	490,131,667	329,969,237	329,969,237
160 3rd Qtr. 1999	509,580,607	0	509,580,607	509,580,607	343,062,763	343,062,763
170 4th Qtr. 1999	525,832,176	0	525,832,176	525,832,176	354,003,737	354,003,737
180 1st Qtr. 2000	574,111,563	0	574,111,563	574,111,563	359,508,661	359,508,661
190 2nd Qtr. 2000	586,132,565	0	586,132,565	586,132,565	367,036,212	367,036,212
200 3rd Qtr. 2000	514,584,343	0	514,584,343	514,584,343	322,232,716	322,232,716
210 4th Qtr. 2000	568,103,051	0	568,103,051	568,103,051	355,746,131	355,746,131
	---	----	----	----	---	---
220 Pycos Year, 1/01 - 12/01	2,042,014,976	0	2,042,014,976	2,042,014,976	1,278,709,778	1,278,709,778
	---	----	----	----	---	---
230 Test Year, 7/02 - 6/03	2,303,006,545	0	2,303,006,545	2,303,006,545	1,440,069,992	1,440,069,992

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	202	101	421	183	91	358
120 VG less WATS	13238	6619	100421	11136	5568	84614
130 WATS	0	0	0	0	0	0
140 full-time Audio	4	2	0	4	2	0
150 High Capacity	18970	9485	109418	19759	9880	111491

DMD-3

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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	0	0	0	0
110 Line Port Element	Enter Data	0	0	0	0
120 Residential	Enter Data	0	0	0	0
130 Single Line Business	Enter Data	0	0	0	0
140 Multi-line Business	Enter Data	0	0	0	0
150 Special Access Surcharge	Enter Data	0	0	0	0
160 Carrier Common Line	Enter Data	0	0	0	0
170 Total Common Line Revenue	Calculated Field	0	n/a	0	n/a



**DMD-4****Filing Date:****07/02/02****Filing Entity:****Puerto Rico Telephone Company****Transmittal Number:****47****COSA:****PRSA****Page 1 of 1****Rate-of-Return TRP****Minutes-of-Use****Historical vs. Forecast**

			<b>Common Line MOU (A)</b>		<b>Traffic Sensitive MOU (B)</b>
100 Test Year	7/02 - 6/30	<b>Calculated Field</b>		0 <b>Calculated Field</b>	2,303,006,545
110 Pycos Year,	1/01 - 12/01	<b>Calculated Field</b>		0 <b>Calculated Field</b>	2,042,014,976
			----		----
120 Test Year	7/01 - 6/02	<b>Enter Data</b>		0 <b>Enter Data</b>	2,477,619,863
130 Pycos Year,	1/00 - 12/00	<b>Enter Data</b>		0 <b>Calculated Field</b>	2,242,931,522
			----		----
140 Test Year	7/00 - 6/01	<b>Enter Data</b>		0 <b>Enter Data</b>	2,260,687,739
150 Pycos Year,	1/99 - 12/99	<b>Enter Data</b>		0 <b>Calculated Field</b>	2,002,989,012
			----		----
160 Test Year	7/99 - 6/00	<b>Enter Data</b>		0 <b>Enter Data</b>	2,036,375,449
170 Pycos Year,	1/98 - 12/98	<b>Enter Data</b>		0 <b>Enter Data</b>	1,853,675,766

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.

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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	164.00	155.00	0.00	177.00	161.00
110 Direct Trunked Transport	0.00	3526.00	57.00	0.00	3659.00	60.00

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

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Rate-of-Return TRP

Rate-of-Return

Summary

	1999/2000 FCC Monitoring Period (A) Enter Data	2001 Calendar Year (B) Enter Data	7/02 - 6/30 Test Year (C) Enter Data
100 Interstate Access, Total	9.63%	12.50%	11.25%
110 Carrier Common Line	11.45%	12.24%	11.25%
120 Special Access	3.63%	14.61%	11.25%
130 Local Switching	21.70%	36.79%	11.25%
140 Information	-133.31%	-156.15%	11.25%
150 Local Transport	0.11%	4.96%	11.25%
160 Traffic Sensitive Switched, Total	6.45%	12.82%	11.25%

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Rate-of-Return TRP  
Base Study Factor

		Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
<b>Relative MOU's - Tandem Switching</b>							
100	Interstate	Enter Data	2,813,801,708	3,164,000,000	2,771,000,000	2,771,000,000	2,771,000,000
110	Total Company	Enter Data	19,740,493,757	21,030,000,000	5,413,000,000	5,413,000,000	5,413,000,000
120	IS Factor	Calculated Field	14.2540%	15.0452%	51.1916%	51.1916%	51.1916%
<b>Host/Remote MOU's</b>							
130	Interstate	Enter Data	306,242,828	25,067,000,000	30,357,000,000	30,357,000,000	30,357,000,000
140	Total Company	Enter Data	1,896,399,342	116,358,000,000	127,155,000,000	127,155,000,000	127,155,000,000
150	IS Factor	Calculated Field	16.1486%	21.5430%	23.8740%	23.8740%	23.8740%
<b>Host/Remote MOU Miles</b>							
160	Interstate	Enter Data	6,228,656,653	15,575,906,857	30,357,000,000	30,357,000,000	30,357,000,000
170	Total Company	Enter Data	16,698,748,009	72,301,486,818	127,155,000,000	127,155,000,000	127,155,000,000
180	IS Factor	Calculated Field	37.3001%	21.5430%	23.8740%	23.8740%	23.8740%
<b>Conversation Minutes</b>							
190	Interstate	Enter Data	1,791,437,972	2,048,000,000	2,771,000,000	2,771,000,000	2,771,000,000
200	Total Company	Enter Data	4,498,946,186	4,687,000,000	5,413,000,000	5,413,000,000	5,413,000,000
210	IS Factor	Calculated Field	39.8191%	43.6953%	51.1916%	51.1916%	51.1916%
<b>Conversation Minute Miles</b>							
220	Interstate	Enter Data	9,530,450,320	10,883,934,436	23,856,000,000	23,856,000,000	23,856,000,000
230	Total Company	Enter Data	23,934,394,485	24,903,928,309	46,074,000,000	46,074,000,000	46,074,000,000
240	IS Factor	Calculated Field	39.8191%	43.7037%	51.7776%	51.7776%	51.7776%

The above Base Study Factors apportion on the following investment:

	Part 32 Account	Part 36 Category
Relative MOU's-Tandem Switching	2210	COE Cat. 3
Host/Remote MOU's	2230	COE Cat. 4.3
Host/Remote MOU Miles	2410	C&WF Cat. 4
Conversation Minutes	2230	COE Cat. 4.23
Conversation Minutes Miles	2410	C&WF Cat. 3

RORDEM-1

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Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU (A) Enter Data	Intrastate DEM MOU (B) Enter Data	Local DEM MOU (C) Enter Data	Total DEM MOU (D) Calculated Field	Interstate MDEM Factor (E) Calculated Field	No. of Switched Access Lines (F) Enter Data	Part 36.125(e) Historical Weighting (G) Enter Data	Interstate WDEM Factor (H) Calculated Field
1995	-	-	-	-	0.0000%		0	0.0000%
1996	-	-	-	-	0.0000%	-	0	0.0000%
1997	-	-	-	-	0.0000%	-	0	0.0000%
1998	-	-	-	-	0.0000%	-	0	0.0000%
1999	-	-	-	-	0.0000%	-	0	0.0000%
2000	-	-	-	-	0.0000%	-	0	0.0000%
2001	-	-	-	-	0.0000%	-	0	0.0000%