

COS-1(P)  
Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number : 108  
COSA: ALMOAN02

Rate-of Return TRP For Companies Filing Under CFR 61.38  
Cost Analysis Summary  
Test Year, 7/02 - 7/03

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues					Calculated Field		
100 Network Access	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	1,723,925	3,515
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	42,225	16
172 General Support	Enter Data	n/a	n/a	n/a	n/a	546,031	3,499
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	551,112	0
174 Operator Systems	Enter Data	n/a	n/a	n/a	n/a	0	0
175 COE Switching	Enter Data	n/a	n/a	n/a	n/a	361,882	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	189,230	0
177 IOT	Enter Data	n/a	n/a	n/a	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	n/a	n/a	n/a	584,557	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	722,129	0
190 Depreciation / Amortization	Enter Data	12,188,791	416,077	0	11,772,714	3,078,293	1,200
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	571,384	210,914
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	141,812	53
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	714	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	428,859	210,861
204 Other Billing & Collection	Enter Data	n/a	n/a	n/a	n/a	0	0
210 Access	Enter Data	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	Enter Data	n/a	n/a	n/a	n/a	755,866	53,714
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	1,296	1
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	17,698	7
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	838,392	445
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	7,708,983	269,796
	Enter Data	----	----	----	----	----	----
<b>FIT Adjustments</b>	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	n/a	n/a	n/a	1,285,427	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	8,994,410	n/a
	Enter Data	----	----	----	----	----	----
<b>Telephone Plant in Service</b>	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	12,698,073	562,715	0	12,135,358	3,254,913	20,857
320 Central Office Equip-Switch	Calculated Field	25,439,636	0	0	25,439,636	4,230,672	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

COS-1(P)

Filing Date: 6/28/02

Filing Entity: ALMO

Transmittal Number : 108

COSA: ALMOAN02

Rate-of Return TRP For Companies Filing Under CFR 61.38

Cost Analysis Summary

Test Year, 7/02 - 7/03

323	Local Switching Cat. 3	Enter Data	25,439,636	0	0	25,439,636	4,230,672	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	37,077,608	0	0	37,077,608	11,572,127	0
331	Subscriber Lines	Enter Data	27,373,380	0	0	27,373,380	7,708,801	0
332	Exchange Circuit	Enter Data	16,059	0	0	16,059	0	0
333	Interexchange Circuit	Enter Data	4,424,124	0	0	4,424,124	2,390,553	0
334	Host Remote	Enter Data	5,264,044	0	0	5,264,044	1,472,772	0
340	Cable & Wire	Calculated Field	126,727,295	0	0	126,727,295	34,955,854	0
341	Subscriber Lines	Enter Data	114,529,045	0	0	114,529,045	28,826,507	0
342	Exchange	Enter Data	3,137,879	0	0	3,137,879	2,870,055	0
343	Interexchange	Enter Data	3,986,262	0	0	3,986,262	1,839,659	0
344	Host Remote	Enter Data	5,074,109	0	0	5,074,109	1,419,632	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	7,226	0	0	7,226	1,938	1
370	Total Plant In Service	Calculated Field	201,949,838	562,715	0	201,387,123	54,015,503	20,857
			----	----	----	----	----	----
	<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	105,337,571	3,908,024	0	101,429,547	27,018,945	8
390	Accum Deferred Income Tax	Enter Data	15,860,735	73,800	0	15,786,935	4,208,816	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	1,270,124	490
		Enter Data	----	----	----	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	24,057,866	n/a
420	Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
430	Rate of Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a

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		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
<b>Revenues</b>							
100 Network Access	Enter Data	n/a	11,420,696	0	0	7,818,290	7,818,290
110 Uncollectibles	Enter Data	n/a	0	0	0	0	0
120 Common Line Support	Enter Data	n/a	0	0	0	0	0
130 Long Term	Enter Data	n/a	0	0	0	0	0
140 Transitional	Enter Data	n/a	0	0	0	0	0
150 Miscellaneous	Enter Data	n/a	4,211	0	0	2,901	2,901
160 Net Revenues	Enter Data	n/a	11,424,906	0	0	7,821,191	7,821,191
		----	----	----	----	----	----
<b>Expenses</b>							
170 Plant Specific	Enter Data	0	1,720,410	0	0	899,120	899,120
171 Network Support	Enter Data	0	42,209	0	0	28,298	28,298
172 General Support	Enter Data	0	542,532	0	0	362,079	362,079
173 Central Office	Calculated Field	0	551,112	0	0	45,619	45,619
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	361,882	0	0	0	0
176 COE Transmission	Enter Data	0	189,230	0	0	45,619	45,619
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	584,557	0	0	463,125	463,125
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	722,129	0	0	620,527	620,527
190 Depreciation / Amortization	Enter Data	0	3,077,093	0	0	1,840,825	1,840,825
200 Customer Operations	Enter Data	0	360,470	0	0	258,213	258,213
201 Marketing	Enter Data	0	141,758	0	0	92,540	92,540
202 Local Business Office	Enter Data	0	714	0	0	0	0
203 Revenue Accounting	Enter Data	0	217,998	0	0	165,672	165,672
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	0	702,152	0	0	445,353	445,353
230 AFUDC	Enter Data	0	1,295	0	0	868	868
240 Other Exp. & Adjustments	Enter Data	0	17,691	0	0	11,860	11,860
250 Taxes Other than FIT	Enter Data	0	837,947	0	0	567,654	567,654
260 Total Exp and Other Taxes	Enter Data	0	7,439,187	0	0	4,644,420	4,644,420
		----	----	----	----	----	----
<b>FIT Adjustments</b>							
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	1,284,201	0	0	896,328	896,328
		----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	8,723,388	0	0	5,540,748	5,540,748
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
310 General Support	Enter Data	0	3,234,056	0	0	2,158,370	2,158,370
320 Central Office Equip-Switch	Calculated Field	0	4,230,672	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

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323	Local Switching Cat. 3	Enter Data	0	4,230,672	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	11,572,127	0	0	6,344,646	6,344,646
331	Subscriber Lines	Enter Data	0	7,708,801	0	0	6,344,646	6,344,646
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	2,390,553	0	0	0	0
334	Host Remote	Enter Data	0	1,472,772	0	0	0	0
340	Cable & Wire	Calculated Field	0	34,955,854	0	0	27,694,330	27,694,330
341	Subscriber Lines	Enter Data	0	28,826,507	0	0	27,694,330	27,694,330
342	Exchange	Enter Data	0	2,870,055	0	0	0	0
343	Interexchange	Enter Data	0	1,839,659	0	0	0	0
344	Host Remote	Enter Data	0	1,419,632	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	0	1,937	0	0	1,299	1,299
370	Total Plant In Service	Calculated Field	0	53,994,646	0	0	36,198,645	36,198,645
			----	----	----	----	----	----
<b>Adjustments to TPIS</b>			----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	0	27,018,936	0	0	17,543,450	17,543,450
390	Accum Deferred Income Tax	Enter Data	0	4,208,816	0	0	2,807,880	2,807,880
400	Other Rate Base Adjust.	Enter Data	0	1,269,634	0	0	851,177	851,177
			----	----	----	----	----	----
<b>Return Data</b>			----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	24,036,526	0	0	16,698,492	16,698,492
420	Return	Enter Data	n/a	2,704,109	0	0	1,878,580	1,878,580
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	0.00%	11.25%	11.25%

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		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
<b>Revenues</b>							
100 Network Access	Enter Data	939,875	0	1,858	929	0	1,143,621
110 Uncollectibles	Enter Data	0	0	0	0	0	0
120 Common Line Support	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	Enter Data	298	0	1	0	0	448
160 Net Revenues	Enter Data	940,173	0	1,859	929	0	1,144,068
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	414,485	0	309	12	0	130,467
171 Network Support	Enter Data	3,536	0	11	0	0	4,665
172 General Support	Enter Data	49,066	0	136	12	0	58,256
173 Central Office	Calculated Field	361,882	0	42	0	0	19,948
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	361,882	0	0	0	0	0
176 COE Transmission	Enter Data	0	0	42	0	0	19,948
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	121	0	0	47,597
180 Plant Non-Sp. Less Dep/Amor	Enter Data	25,709	0	79	0	0	34,155
190 Depreciation / Amortization	Enter Data	438,667	0	850	4	0	376,502
200 Customer Operations	Enter Data	27,306	0	84	717	0	36,045
201 Marketing	Enter Data	11,564	0	35	0	0	15,257
202 Local Business Office	Enter Data	0	0	0	714	0	0
203 Revenue Accounting	Enter Data	15,742	0	48	3	0	20,788
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	117,108	0	118	183	0	50,267
230 AFUDC	Enter Data	109	0	0	0	0	143
240 Other Exp. & Adjustments	Enter Data	1,482	0	5	0	0	1,955
250 Taxes Other than FIT	Enter Data	65,469	0	214	2	0	91,594
260 Total Exp and Other Taxes	Enter Data	1,090,333	0	1,660	917	0	721,129
	Enter Data	----	----	----	----	----	----
<b>FIT Adjustments</b>							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	79,143	0	320	4	0	135,782
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	1,169,476	0	1,979	921	0	856,911
	Enter Data	----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	292,486	0	808	71	0	347,269
320 Central Office Equip-Switch	Calculated Field	4,230,672	0	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

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Filing Date: 6/28/02

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323	Local Switching Cat. 3	Enter Data	4,230,672	0	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	5,853	0	0	2,774,329
331	Subscriber Lines	Enter Data	0	0	0	0	0	0
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	0	5,853	0	0	1,301,558
334	Host Remote	Enter Data	0	0	0	0	0	1,472,772
340	Cable & Wire	Calculated Field	0	0	7,217	0	0	2,846,260
341	Subscriber Lines	Enter Data	0	0	0	0	0	0
342	Exchange	Enter Data	0	0	0	0	0	0
343	Interexchange	Enter Data	0	0	7,217	0	0	1,426,628
344	Host Remote	Enter Data	0	0	0	0	0	1,419,632
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	162	0	0	0	0	214
370	Total Plant In Service	Calculated Field	4,523,321	0	13,878	71	0	5,968,073
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	2,702,707	0	7,132	0	0	3,096,916
390	Accum Deferred Income Tax	Enter Data	382,824	0	1,064	0	0	456,433
400	Other Rate Base Adjust.	Enter Data	106,362	0	326	2	0	140,334
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	1,544,151	0	6,009	73	0	2,555,058
420	Return	Enter Data	173,717	0	676	8	0	287,444
430	Rate of Return	Enter Data	11.25%	0.00%	11.25%	11.25%	0.00%	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	724,408	2,810,690	1,516,124
110 Uncollectibles	Enter Data	n/a	0	0
120 Common Line Support	Enter Data	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a
150 Miscellaneous	Enter Data	n/a	747	563
160 Net Revenues	Enter Data	n/a	2,087,029	1,516,687
	Enter Data	----	----	----
<b>Expenses</b>				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	545,273	276,017
171 Network Support	Enter Data	n/a	8,212	5,699
172 General Support	Enter Data	n/a	107,470	72,982
173 Central Office	Calculated Field	n/a	381,872	123,621
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	361,882	0
176 COE Transmission	Enter Data	n/a	19,990	123,621
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	47,718	73,715
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	59,943	41,658
190 Depreciation / Amortization	Enter Data	n/a	816,023	420,245
200 Customer Operations	Enter Data	n/a	64,151	38,106
201 Marketing	Enter Data	n/a	26,857	22,361
202 Local Business Office	Enter Data	n/a	714	0
203 Revenue Accounting	Enter Data	n/a	36,581	15,745
204 Other Billing & Collection	Enter Data	n/a	0	0
210 Access	Enter Data	n/a	n/a	n/a
220 Corporate Operations	Enter Data	n/a	167,676	89,123
230 AFUDC	Enter Data	n/a	252	175
240 Other Exp. & Adjustments	Enter Data	n/a	3,442	2,389
250 Taxes Other than FIT	Enter Data	n/a	157,278	113,015
260 Total Exp and Other Taxes	Enter Data	n/a	1,814,038	980,729
		----	----	----
<b>FIT Adjustments</b>				
	Enter Data	----	----	----
270 Adjustment for FIT	Enter Data	n/a	0	0
280 Amortized ITC	Enter Data	n/a	0	0
290 Federal Income Taxes	Enter Data	n/a	215,249	172,624
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	2,029,287	1,153,353
		----	----	----
<b>Telephone Plant in Service</b>				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	640,635	435,050
320 Central Office Equip-Switch	Calculated Field	n/a	4,230,672	0
321 Operator Systems	Enter Data	n/a	0	0
322 Tandem Switching	Enter Data	n/a	0	0

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323	Local Switching Cat. 3	Enter Data	n/a	4,230,672	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	2,780,182	2,447,298
331	Subscriber Lines	Enter Data	n/a	0	1,364,155
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	1,307,411	1,083,143
334	Host Remote	Enter Data	1,472,772	1,472,772	0
340	Cable & Wire	Calculated Field	n/a	2,853,477	4,408,047
341	Subscriber Lines	Enter Data	n/a	0	1,132,177
342	Exchange	Enter Data	n/a	0	2,870,055
343	Interexchange	Enter Data	n/a	1,433,845	405,814
344	Host Remote	Enter Data	1,419,632	1,419,632	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	377	262
370	Total Plant In Service	Calculated Field	n/a	10,505,344	7,290,657
			----	----	----
	<b>Adjustments to TPIS</b>		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	5,806,755	3,668,731
390	Accum Deferred Income Tax	Enter Data	n/a	840,321	560,615
400	Other Rate Base Adjust.	Enter Data	n/a	247,023	171,433
		Enter Data	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	4,105,291	3,232,743
420	Return	Enter Data	n/a	461,845	363,684
430	Rate of Return	Enter Data	n/a	11.25%	11.25%



COS-1(H)  
Filing Date:  
Filing Entity:  
Transmittal Number of 36  
COSA:

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

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)
Revenues	Enter Data except for row 173.	Enter Data except for row 173.	Enter Data except for row 173.	Calculated Field	Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	1,942,458
171 Network Support	n/a	n/a	n/a	n/a	50,113
172 General Support	n/a	n/a	n/a	n/a	647,731
173 Central Office	n/a	n/a	n/a	n/a	547,302
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	424,287
176 COE Transmission	n/a	n/a	n/a	n/a	123,015
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	697,313
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	575,555
190 Depreciation / Amortization	11,480,785	391,908	0	11,088,877	2,877,772
200 Customer Operations	n/a	n/a	n/a	n/a	724,483
201 Marketing	n/a	n/a	n/a	n/a	144,663
202 Local Business Office	n/a	n/a	n/a	n/a	6,503
203 Revenue Accounting	n/a	n/a	n/a	n/a	573,317
204 Other Billing & Collection	n/a	n/a	n/a	n/a	0
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	773,881
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	14,924
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	790,238
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	7,700,613
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	12,689	36	0	12,653	3,377
290 Federal Income Taxes	n/a	n/a	n/a	n/a	1,252,598
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	8,953,211
	----	----	----	----	----

COS-1(H)  
Filing Date:  
Filing Entity:  
Transmittal Number of 36  
COSA:

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

	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
<b>Telephone Plant in Service</b>	----	----	----	----	----
310 General Support	12,676,499	561,759	0	12,114,740	3,233,120
320 Central Office Equip-Switch	24,248,583	0	0	24,248,583	4,032,597
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	24,248,583	0	0	24,248,583	4,032,597
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	35,226,253	0	0	35,226,253	10,746,562
331 Subscriber Lines	25,970,090	0	0	25,970,090	7,059,642
332 Exchange Circuit	15,318	0	0	15,318	0
333 Interexchange Circuit	4,219,852	0	0	4,219,852	2,282,149
334 Host Remote	5,020,994	0	0	5,020,994	1,404,771
340 Cable & Wire	121,326,691	0	0	121,326,691	33,473,488
341 Subscriber Lines	8,974	0	0	8,974	0
342 Exchange	1,127,910	0	0	1,127,910	1,007,995
343 Interexchange	3,816,383	0	0	3,816,383	1,761,261
344 Host Remote	4,857,871	0	0	4,857,871	1,359,133
350 Info Orig/Term Equipment	0	0	0	0	0
360 Amortizable Assets	7,226	0	0	7,226	1,928
370 Total Plant In Service	193,485,251	561,759	0	192,923,492	51,487,695
<b>Adjustments to TPIS</b>	----	----	----	----	----
380 Depr / Amor Reserve	91,903,888	3,409,634	0	88,494,254	23,495,688
390 Accum Deferred Income Tax	17,213,708	80,095	0	17,133,612	4,547,450
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	814,694
	----	----	----	----	----
<b>Return Data</b>	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	n/a	n/a	24,259,251
420 Return	Enter Data	n/a	n/a	n/a	n/a
430 Rate of Return	Calculated Field	n/a	n/a	n/a	n/a

	Billing & Collection (F)	Interstate Inter-exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues	Enter Data						
100 Network Access	n/a	n/a	11,338,802	0	0	7,350,371	7,350,371
110 Uncollectibles	n/a	n/a	0	0	0	0	0
120 Common Line Support	n/a	n/a	0	0	0	0	0
130 Long Term	n/a	n/a	0	0	0	0	0
140 Transitional	n/a	n/a	0	0	0	0	0
150 Miscellaneous	n/a	n/a	4,087	0	0	2,996	2,996
160 Net Revenues	n/a	n/a	11,342,889	0	0	7,353,367	7,353,367
Expenses	----	----	----	----	----	----	----
170 Plant Specific	0	0	1,942,460	0	0	1,082,635	1,082,635
171 Network Support	0	0	50,112	0	0	33,822	33,822
172 General Support	0	0	647,732	0	0	437,450	437,450
173 Central Office	0	0	547,301	0	0	59,805	59,805
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	0	0	424,287	0	0	0	0
176 COE Transmission	0	0	123,014	0	0	59,805	59,805
177 IOT	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	697,315	0	0	551,557	551,557
180 Plant Non-Sp. Less Dep/Amor	0	0	575,556	0	0	461,362	461,362
190 Depreciation / Amortization	0	0	2,877,773	0	0	1,741,877	1,741,877
200 Customer Operations	272,529	0	451,954	0	0	327,440	327,440
201 Marketing	0	0	144,661	0	0	97,472	97,472
202 Local Business Office	0	0	6,503	0	0	0	0
203 Revenue Accounting	272,529	0	300,792	0	0	229,969	229,969
204 Other Billing & Collection	0	0	0	0	0	0	0
210 Access	n/a	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	64,358	0	709,525	0	0	446,603	446,603
230 AFUDC	n/a	n/a	1,303	0	0	879	879
240 Other Exp. & Adjustments	0	0	14,925	0	0	10,067	10,067
250 Taxes Other than FIT	0	0	790,238	0	0	536,837	536,837
260 Total Exp and Other Taxes	336,887	0	7,363,734	0	0	4,607,700	4,607,700
FIT Adjustments	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0	0
280 Amortized ITC	0	0	3,377	0	0	2,280	2,280
290 Federal Income Taxes	n/a	n/a	1,252,597	0	0	933,527	866,354
300 Total Expenses & Taxes	n/a	n/a	8,616,331	0	0	5,474,054	5,474,054

		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	3,233,119	0	0	2,182,585	2,182,585
320	Central Office Equip-Switch	0	0	4,032,597	0	0	0	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0
323	Local Switching Cat. 3	0	0	4,032,597	0	0	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	0	10,746,563	0	0	6,093,773	6,093,773
331	Subscriber Lines	0	0	7,059,642	0	0	6,093,773	6,093,773
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	2,282,149	0	0	0	0
334	Host Remote	0	0	1,404,771	0	0	0	0
340	Cable & Wire	0	0	33,473,488	0	0	0	26,478,853
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	1,007,995	0	0	0	0
343	Interexchange	0	0	1,761,261	0	0	0	0
344	Host Remote	0	0	1,359,133	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	0	0	1,928	0	0	1,302	1,302
370	Total Plant In Service	0	0	51,487,695	0	0	34,756,512	34,756,512
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	0	23,495,687	0	0	15,530,407	15,530,407
390	Accum Deferred Income Tax	0	0	4,547,450	0	0	3,055,372	3,055,372
400	Other Rate Base Adjust.	0	0	814,694	0	0	549,890	549,890
Return Data		----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	24,259,251	0	0	16,720,622	16,720,622
420	Return	Enter Data	n/a	2,729,164	0	0	1,881,070	1,881,070
430	Rate of Return	Calculated Field	n/a	11.25%	0.00%	0.00%	11.25%	11.25%

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Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
100 Network Access	1,431,518	0	2,735	7,734	0	1,180,340	721,525	3,343,852	1,366,104
110 Uncollectibles	0	0	0	0	0	0	n/a	0	0
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	171	0	0	0	0	394	n/a	565	526
160 Net Revenues	1,431,689	0	2,735	7,734	0	1,180,734	n/a	2,622,892	1,366,630
Expenses	----	----	----	----	----	----	----	----	----
170 Plant Specific	482,598	0	380	0	0	160,371	n/a	643,349	216,476
171 Network Support	4,186	0	13	0	0	5,575	n/a	9,774	6,516
172 General Support	54,125	0	168	0	0	72,078	n/a	126,371	83,911
173 Central Office	424,287	0	55	0	0	25,956	n/a	450,298	37,198
174 Operator Systems	0	0	0	0	0	0	n/a	0	0
175 COE Switching	424,287	0	0	0	0	0	n/a	424,287	0
176 COE Transmission	0	0	55	0	0	25,956	n/a	26,011	37,198
177 IOT	0	0	0	0	0	0	n/a	0	0
178 Cable & Wire Facilities	0	0	143	0	0	56,762	n/a	56,905	88,853
180 Plant Non-Sp. Less Dep/Amor	29,370	0	90	0	0	39,105	n/a	68,565	45,629
190 Depreciation / Amortization	411,171	0	800	0	0	354,635	n/a	766,606	369,290
200 Customer Operations	33,476	0	103	6,521	0	44,591	n/a	84,691	39,823
201 Marketing	12,065	0	36	0	0	16,060	n/a	28,161	19,028
202 Local Business Office	0	0	0	6,503	0	0	n/a	6,503	0
203 Revenue Accounting	21,412	0	67	18	0	28,532	n/a	50,029	20,794
204 Other Billing & Collection	0	0	0	0	0	0	n/a	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	130,765	0	138	1,213	0	58,774	n/a	190,890	72,032
230 AFUDC	109	0	1	0	0	144	n/a	254	170
240 Other Exp. & Adjustments	1,247	0	5	0	0	1,659	n/a	2,911	1,947
250 Taxes Other than FIT	62,995	0	202	0	0	87,422	n/a	150,619	102,782
260 Total Exp and Other Taxes	1,151,731	0	1,719	7,734	0	746,701	n/a	1,907,885	848,149
FIT Adjustments	----	----	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0	n/a	0	0
280 Amortized ITC	282	0	0	0	0	376	n/a	658	439
290 Federal Income Taxes	86,275	0	319	0	0	136,321	n/a	222,915	163,328
300 Total Expenses & Taxes	1,238,006	0	2,038	7,734	0	883,022	n/a	2,130,800	1,011,477

		Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service		----	----	----	----	----	----	----	----	----
310	General Support	270,201	0	836	0	0	359,745	n/a	630,782	419,753
320	Central Office Equip-Switch	4,032,597	0	0	0	0	0	n/a	4,032,597	0
321	Operator Systems	0	0	0	0	0	0	n/a	0	0
322	Tandem Switching	0	0	0	0	0	0	n/a	0	0
323	Local Switching Cat. 3	4,032,597	0	0	0	0	0	n/a	4,032,597	0
324	Equal Access	0	0	0	0	0	0	n/a	0	0
330	Central Office Equip-Trans	0	0	5,573	0	0	2,643,996	n/a	2,649,569	2,003,220
331	Subscriber Lines	0	0	0	0	0	0	n/a	0	965,869
332	Exchange Circuit	0	0	0	0	0	0	n/a	0	0
333	Interexchange Circuit	0	0	5,573	0	0	1,239,225	n/a	1,244,798	1,037,352
334	Host Remote	0	0	0	0	0	1,404,771	1,404,771	2,809,543	0
340	Cable & Wire	0	0	6,909	0	0	2,724,964	n/a	2,731,873	4,262,762
341	Subscriber Lines	0	0	0	0	0	0	n/a	0	0
342	Exchange	0	0	0	0	0	0	n/a	0	1,007,995
343	Interexchange	0	0	6,909	0	0	1,365,831	n/a	1,372,740	388,520
344	Host Remote	0	0	0	0	0	1,359,133	1,359,133	1,359,133	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	n/a	0	0
360	Amortizable Assets	161	0	0	0	0	215	n/a	376	250
370	Total Plant In Service	4,302,959	0	13,319	0	0	5,728,919	n/a	10,045,197	6,685,985
Adjustments to TPIS		----	----	----	----	----	----	----	----	----
380	Depr / Amor Reserve	2,235,211	0	6,180	0	0	2,675,468	n/a	4,916,858	3,048,422
390	Accum Deferred Income Tax	412,309	0	1,154	0	0	495,175	n/a	908,637	583,441
400	Other Rate Base Adjust.	68,120	0	211	0	0	90,654	n/a	158,985	105,820
Return Data		----	----	----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	1,723,560	0	6,196	0	2,648,931	n/a	4,378,686	3,159,943
420	Return	Enter Data	193,900	0	696	0	298,005	n/a	492,601	355,493
430	Rate of Return	Calculated Field	11.25%	0.00%	11.23%	0.00%	0.00%	11.25%	n/a	11.25%

COS-2

Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number: 108  
COSA: ALMOAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

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	Common Line (A) Calculated Field except for rows 125 and 225	Traffic Sensitive Switched (B) Calculated Field except for rows 125 and 225	Traffic Sensitive Special (C) Calculated Field except for rows 125 and 225	Other Interstate (D) Calculated Field except for rows 125 and 225	Total Interstate (E) Calculated Field except for rows 125 and 225	Total Co. Subject to Separations (F) Calculated Field except for rows 125 and 225
<b>Forecast, 7/02 - 6/30</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	1,840,825	816,023	420,245	1,200	3,078,293	11,772,714
105 Expense Less Dep & Amor	2,235,942	840,737	447,468	268,151	(3,916,685)	(11,772,714)
110 Taxes Less FIT	567,654	157,278	113,015	445	838,392	n/a
115 Return	1,878,580	461,845	363,684	0	2,704,109	n/a
120 FIT	896,328	215,249	172,624	1,226	1,285,427	4,289,719
125 Uncol., IDC & Other Adj.	(2,901)	(747)	(563)	0	(4,211)	n/a
130 Revenue Requirement	7,416,427	2,490,385	1,516,474	271,022	11,694,309	4,289,719
135 Access Service Revenue	7,416,427	2,490,385	1,516,474	271,022	11,694,309	4,289,719
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	36,198,645	10,505,344	7,290,657	20,857	54,015,502	201,387,123
145 Rate Base Adjustments	851,177	247,023	171,433	490	1,270,124	n/a
150 Depreciation Reserves	17,543,450	5,806,755	3,668,731	8	27,018,945	101,429,547
155 Accum Deferred Income Tax	2,807,880	840,321	560,615	0	4,208,816	15,786,935
160 Average Rate Base	16,698,492	4,105,291	3,232,743	0	24,036,526	n/a
<b>Actual, 1/01- 12/01</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	1,741,877	766,606	369,290	0	2,877,773	11,088,877
205 Expense Less Dep & Amor	2,328,986	990,660	376,077	336,887	(3,668,011)	(11,088,877)
210 Taxes Less FIT	536,837	150,619	102,782	0	790,238	n/a
215 Return	1,881,070	492,601	355,493	0	2,729,164	n/a
220 FIT	866,354	222,915	163,328	0	1,252,597	4,198,146
225 Uncol., IDC & Other Adj.	(2,996)	(565)	(526)	0	(4,087)	n/a
230 Revenue Requirement	7,352,128	2,622,836	1,366,444	336,887	11,678,295	4,198,146
235 Access Service Revenue	7,352,128	2,622,836	1,366,444	336,887	11,678,295	4,198,146
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	34,756,512	10,045,197	6,685,985	0	51,487,695	192,923,492
245 Rate Base Adjustments	549,890	158,985	105,820	0	814,694	n/a
250 Depreciation Reserves	15,530,407	4,916,858	3,048,422	0	23,495,687	88,494,254
255 Accum Deferred Income Tax	3,055,372	908,637	583,441	0	4,547,450	17,133,612
260 Average Rate Base	16,720,622	4,378,686	3,159,943	0	24,259,251	n/a

## COS-2

Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number: 108  
COSA: ALMOAN02

## 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	1,762,202	790,847	340,963	0	2,894,012	11,185,086
105 Expense Less Dep & Amor	2,483,146	1,119,063	393,213	0	3,995,422	n/a
110 Taxes Less FIT	507,958	142,671	90,759	0	n/a	n/a
115 Return	1,949,388	506,843	344,275	0	n/a	n/a
120 FIT	881,792	223,929	155,201	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(4,699)	(606)	(757)	0	n/a	n/a
130 Revenue Requirement	7,579,787	2,782,747	1,323,654	0	n/a	n/a
135 Access Service Revenue	7,579,787	2,782,747	1,323,654	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	36,001,730	10,505,309	6,471,660	0	52,978,699	198,763,356
145 Rate Base Adjustments	638,257	186,242	114,734	0	939,233	n/a
150 Depreciation Reserves	16,660,887	5,386,400	3,051,688	0	25,098,975	94,659,807
155 Accum Deferred Income Tax	2,651,203	799,876	474,479	0	3,925,558	14,807,802
160 Average Rate Base	17,327,897	4,505,275	3,060,225	0	24,893,397	n/a
<b>Actual, 1/00 - 12/00</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	1,674,158	748,516	310,201	0	2,732,875	10,599,078
205 Expense Less Dep & Amor	2,438,198	1,020,671	353,065	0	3,811,934	n/a
210 Taxes Less FIT	477,113	136,753	81,723	0	695,589	n/a
215 Return	1,938,450	539,410	330,804	0	2,808,664	n/a
220 FIT	840,600	231,176	143,181	0	1,214,957	n/a
225 Uncol., IDC & Other Adj.	(4,162)	(746)	(660)	0	(5,568)	n/a
230 Revenue Requirement	7,364,357	2,675,780	1,218,314	0	11,258,451	n/a
235 Access Service Revenue	7,364,357	2,675,780	1,218,314	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	33,595,385	9,794,184	5,773,366	0	49,162,935	185,215,259
245 Rate Base Adjustments	743,609	216,446	127,368	0	1,087,423	n/a
250 Depreciation Reserves	14,144,461	4,327,630	2,453,785	0	20,925,875	79,008,452
255 Accum Deferred Income Tax	2,963,866	888,252	506,469	0	4,358,588	16,503,838
260 Average Rate Base	17,230,667	4,794,749	2,940,480	0	24,965,896	n/a



COS-2

Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number: 108  
COSA: ALMOAN02

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	1,906,537	873,922	345,577	0	3,126,036	12,069,077
105 Expense Less Dep & Amor	2,448,183	950,814	356,675	340,711	4,096,383	n/a
110 Taxes Less FIT	500,440	148,530	83,901	0	n/a	n/a
115 Return	1,853,974	543,908	309,503	0	n/a	n/a
120 FIT	853,852	249,758	142,388	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(3,557)	(655)	(552)	0	n/a	n/a
130 Revenue Requirement	7,559,429	2,766,277	1,237,492	0	n/a	n/a
135 Access Service Revenue	7,559,429	2,766,277	1,237,492	340,711	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	33,986,582	10,144,873	5,709,991	0	49,841,446	187,213,712
145 Rate Base Adjustments	971,410	289,964	163,204	0	1,424,578	n/a
150 Depreciation Reserves	15,875,612	4,804,399	2,687,548	0	23,367,559	87,674,098
155 Accum Deferred Income Tax	2,602,611	795,701	434,504	0	3,832,816	14,465,004
160 Average Rate Base	16,479,770	4,834,738	2,751,142	0	24,065,650	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/99 - 12/99</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	1,603,814	686,384	257,238	0	2,547,436	10,120,080
205 Expense Less Dep & Amor	2,610,967	974,475	342,583	486,950	4,414,975	n/a
210 Taxes Less FIT	490,026	135,368	71,345	0	696,739	n/a
215 Return	1,945,953	542,748	285,339	0	2,774,040	n/a
220 FIT	825,140	230,487	120,841	0	1,176,468	n/a
225 Uncol., IDC & Other Adj.	(3,252)	(615)	(459)	0	(4,326)	n/a
230 Revenue Requirement	<b>Calculated Field</b>	7,472,648	2,568,847	1,076,887	486,950	11,605,332
235 Access Service Revenue	<b>Enter Data</b>	7,472,648	2,568,847	1,076,887	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	32,198,925	8,930,504	4,746,501	0	45,875,929	176,777,016
245 Rate Base Adjustments	1,144,932	316,816	167,024	0	1,628,771	n/a
250 Depreciation Reserves	12,979,997	3,549,433	1,929,070	0	18,458,500	70,843,750
255 Accum Deferred Income Tax	3,066,500	873,470	448,107	0	4,388,076	17,000,087
260 Average Rate Base	17,297,360	4,824,417	2,536,348	0	24,658,125	n/a

REV-1  
Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number: 108  
COSA: ALMOAN02

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

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Common Line	Minute or Message Rate (A) Enter Data	Minute Miles Rate (B) Enter Data	Line or Trunk Rate (C) Enter Data	Minute or Message Demand (D) Enter Data	Minute Miles Demand (E) Enter Data	Line or Trunk Demand (F) Enter Data	Access Revenue (G) Enter Data except for rows 150 and 170	Revenue Requirement (H) Enter Data
100 Line Port Element	n/a	n/a	0.00	n/a	n/a	N/A	0	n/a
110 Multi-line Business EUCL	n/a	n/a	9.20	n/a	n/a	8225	908,040	n/a
120 Single Line Business EUCL	n/a	n/a	6.00	n/a	n/a	7933	571,176	n/a
130 Residential EUCL	n/a	n/a	6.00	n/a	n/a	54071	3,893,112	n/a
140 Special Access Surcharge	n/a	n/a	25.00	n/a	n/a	12	3,600	n/a
150 Terminating CCL Premium	0.011400	n/a	n/a	114,655,600	n/a	n/a	1,307,074	n/a
160 Terminating CCL Non-Prem.	0.005130	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Premium	0.010000	n/a	n/a	50,558,240	n/a	n/a	505,582	n/a
180 Originating CCL Non-Prem.	0.004500	n/a	n/a	0	n/a	n/a	0	n/a
190 USF Contribution	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0
200 Common Line - - Total	Calculated Field	n/a	n/a	n/a	n/a	n/a	7,188,584	7,818,290
Calculated Field								
Information	----	----	----	----	----	----	----	----
210 Directory Assistance	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
220 White Page Surcharge Prem.	0.000006	n/a	n/a	165,213,840	n/a	n/a	10	n/a
230 White Pg. Surcharge Non-Prem.	0.000003	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	929
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.005700	n/a	n/a	165,213,840	n/a	n/a	941,719	n/a
270 Non-Premium	0.002565	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	941,732
Local Transport	----	----	----	----	----	----	----	----
300 Premium LT Term.	N/A	n/a	n/a	0	n/a	n/a	N/A	n/a
310 Non-Prem. LT Term	N/A	n/a	n/a	0	n/a	n/a	N/A	n/a
320 Premium LT Facility	n/a	N/A	n/a	n/a	N/A	n/a	N/A	n/a
330 Non-Prem. LT Facility	n/a	N/A	n/a	n/a	N/A	n/a	N/A	n/a
340 Tandem Switching	0.000000	n/a	n/a	30,779,339	n/a	n/a	0	n/a
350 TST Termination	0.001554	n/a	n/a	196,075,786	n/a	n/a	304,702	n/a
360 TST Facility	n/a	0.000396	n/a	n/a	1,406,729,767	n/a	557,065	n/a
370 Premium Interconnection	0.000000	n/a	n/a	165,213,840	n/a	n/a	0	n/a
380 Non-Prem. Interconnection	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
390 Installation NRC per Trunk	n/a	n/a	112.00	n/a	n/a	0	0	n/a

REV-1

Filing Date:

Filing Entity:

Transmittal Number:

COSA:

6/28/02

ALMO

108

ALMOAN02

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	1784.49	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	788.02	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	95.35	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	172.27	n/a	n/a	0	n/a	0	n/a
420 DS1 Direct Term.	57.42	n/a	n/a	1218	n/a	n/a	69,938	n/a
430 DS1 Direct Facility	n/a	n/a	14.56	n/a	n/a	9756.056658	142,048	n/a
440 VG Entrance Facility	n/a	34.67	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	15.13	n/a	n/a	33	n/a	n/a	499	n/a
460 VG Direct Facility	n/a	n/a	0.97	n/a	n/a	319.2267073	310	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	69,639	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	1,144,201	1,143,621
<b>Special - - Voice Grade</b>								
490 2-Wire Chan. Term.	n/a	21.67	n/a	n/a	36	n/a	780	n/a
500 4-Wire Chan. Term.	n/a	34.67	n/a	n/a	1320	n/a	45,764	n/a
510 Channel Mileage Term.	15.13	n/a	n/a	1289.853658	n/a	n/a	19,515	n/a
520 Channel Mileage Facility	n/a	n/a	0.97	n/a	n/a	13117.31561	12,724	n/a
530 Non-Recurring	n/a	215	n/a	n/a	9	n/a	1,935	n/a
<b>Special - - High Capacity</b>								
540 High Capacity Chan. Term.	n/a	172.27	n/a	n/a	2499	n/a	430,503	n/a
550 Channel Mileage Term.	57.42	n/a	n/a	2473.693672	n/a	n/a	142,039	n/a
560 Channel Mileage Facility	n/a	n/a	14.56	n/a	n/a	20016.73694	291,444	n/a
570 Non-Recurring	n/a	303	n/a	n/a	90	n/a	27,270	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	971,975	1,516,124

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: 6/28/02

Filing Entity: ALMO

Transmittal Number: 108

COSA: ALMOAN02

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Rate-of-Return TRP

Revenues Summary

Test Year, 7/02 - 7/03

	Total Network Access (A) Calculated Field	Recurring without ICB (B) Enter Data	Non-Recurring without ICB (C) Enter Data	ICB (D) Enter Data
100 Carrier Common Line	0	0	N/A	N/A
110 Special Access	1,516,124	1,480,480	35,644	0
120 Local Switching	941,719	941,719	0	0
130 Equal Access	0	0	0	0
140 Information	991	991	0	0
150 Local Transport	1,144,201	1,091,965	52,236	0
160 Total TS - Switched <b>Calculated Field</b>	2,086,911	2,034,675	52,236	0

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

RTE-1

Filing Date: 6/28/02  
 Filing Entity: ALMO  
 Transmittal Number: 108  
 COSA: ALMOAN02

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	N/A	N/A	N/A	N/A	N/A
110 Premium CCL Term. (\$/MOU)	#VALUE! ----	#VALUE! ----	0.01140000 ----	#VALUE! ----	#VALUE! ----
120 N.P. CCL Term. (\$/MOU)	#VALUE! ----	#VALUE! ----	0.00513000 ----	#VALUE! ----	#VALUE! ----
130 Premium Switching (\$/MOU)	0.00841800 ----	0.00581800 ----	0.57% ----	-32.29% ----	-2.03% ----
140 N.P. Switching (\$/MOU)	0.00378800 ----	0.00261800 ----	0.00256500 ----	-32.29% ----	-2.02% ----
150 Equal Access	N/A	N/A	N/A	N/A	N/A
160 USF Contribution	N/A	N/A	N/A	N/A	N/A
170 Special Access Surcharge	25.00000000 ----	25.00000000 ----	25.00000000 ----	0.00% ----	0.00% ----
<b>End User Common Line</b>	----	----	----	----	----
180 Multi-line Business (\$/Month)	6 ----	9.2 ----	9.2 ----	53.33% ----	0.00% ----
190 Residential & Single Line Bus.	3.5	5	6	0.71	0.20

RTE-1

Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number: 108  
COSA: ALMOAN02

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)	N/A	N/A	N/A	N/A	N/A
210 N.P. LT (\$/MOU, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
220 DS1 Entr. Facility ( \$/Circuit)	182.83	182.83	172.27	-5.78%	-5.78%
230 DS1 Direct Trunk (\$/Circuit)	60.94	60.94	57.42	-5.78%	-5.78%
240 Tdm Sw. Transport ((\$/Circuit)	0.001543	0.001543	0.001554	0.71%	0.71%
250 Tdm. Switching (\$/Tdm. MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
260 Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
280 NRC (\$/Tk. Or Tks. Activated)	115.00	115.00	112.00	-2.61%	-2.61%
290 2-Wire VG (\$/Cir., Avg. Mileage)	49.36	49.36	46.50	-5.79%	-5.79%
300 4-Wire VG (\$/Cir., Avg. Mileage)	63.16	63.16	59.50	-5.79%	-5.79%

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

RTE-2

Filing Date: 6/28/02  
Filing Entity: ALMO  
Transmittal Number: 108  
COSA: ALMOAN02

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

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Switched Access	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
100 Line Port	0	0	0	0	0
110 Multi-line Business	566,496	868,627	302,131	868,627	0
120 Residential & Single Line Bus.	2,491,314	3,559,020	1,067,706	4,270,824	711,804
130 Carrier Common Line	N/A	N/A	0	N/A	0
140 Special Access	12,945,193	13,002,092	56,900	11,078,351	(1,923,742)
150 Special Access Surcharge	15,325	15,325	0	15,325	0
160 Local Switching	9,241,370	6,502,209	(2,739,161)	6,496,931	(5,278)
170 Equal Access	0	0	0	0	0
180 Information	232,222	233,541	1,320	229,583	(3,959)
190 Local Transport	9,553,682	9,251,444	(302,239)	5,006,881	(4,244,563)
200 USF Contributions	N/A	N/A	0	N/A	0

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

RTE-3

Filing Date: 6/28/02

Filing Entity: ALMO

Transmittal Number: 108

COSA: ALMOAN02

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Rate-of-Return TRP  
COSA's for which Rates  
are Averaged or Pooled

COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Carrier Common Line (C)
100	N/A	N/A	N/A
110	N/A	N/A	N/A
120	N/A	N/A	N/A
130	0	0	0
140	0	0	0
150	0	0	0
160	0	0	0
170	0	0	0
180	0	0	0
190	0	0	0
200	0	0	0
210	0	0	0
220	0	0	0
230	0	0	0

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



RTE-3

Filing Date: 6/28/02

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COSA: ALMOANO

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

Notes: Companies should list all (

DMD-1

Filing Date: 6/28/02  
 Filing Entity: ALMO  
 Transmittal Number: 108  
 COSA: ALMOAN02

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Rate-of-Return TRP  
 Common Line  
 Minutes-of-Use

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

DMD-1

Filing Date: 6/28/02

Filing Entity: ALMO

Transmittal Number: 108

COSA: ALMOAN02

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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: 6/28/02

Filing Entity: ALMO

Transmittal Number: 108

COSA: ALMOAN02

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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	31,718,859	223,108	31,941,967	31,819,258	844,778	23,956,475
110 2nd Qtr. 1998	30,751,610	191,875	30,943,485	30,837,954	782,821	23,207,614
120 3rd Qtr. 1998	31,056,538	183,230	31,239,768	31,138,992	40,561	23,429,826
130 4th Qtr. 1998	32,255,535	14,784	32,270,319	32,262,188	N/A	24,202,739
140 1st Qtr. 1999	35,736,075	114	35,736,189	35,736,126	N/A	26,444,780
150 2nd Qtr. 1999	38,290,285	142	38,290,427	38,290,349	N/A	28,334,916
160 3rd Qtr. 1999	35,567,969	70	35,568,039	35,568,001	N/A	26,320,349
170 4th Qtr. 1999	39,302,426	1,753	39,304,179	39,303,215	N/A	29,085,092
180 1st Qtr. 2000	38,555,009	4,076	38,559,085	38,556,843	N/A	28,533,723
190 2nd Qtr. 2000	39,328,156	1,944	39,330,100	39,329,031	N/A	29,104,274
200 3rd Qtr. 2000	41,611,279	1,609	41,612,888	41,612,003	N/A	30,793,537
210 4th Qtr. 2000	41,127,136	102	41,127,238	41,127,182	N/A	30,434,156
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	166,440,913	36	166,440,949	166,440,929	32	114,844,255
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	165,213,840	0	165,213,840	165,213,840	30,779,338	113,997,550

Notes: Local switching MOU are the same as the billable units for the interconnection charge.

\* Refers to the MOU switched at a company tandem, as discussed in Part 69. 11(f-g).

\*\* Refers to the MOU carried over non-dedicated trunks; i.e., tandem switched transport or common trunks.

DMD-2

Filing Date: 6/28/02

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Rate-of-Return TRP

Special Access

Demand

	1/01 - 12/01 Channel Terminations (A) Enter Data	1/01 - 12/01 Number of Circuits (B) Enter Data	1/01 - 12/01 Interoffice Miles (C) Enter Data	7/02 - 6/30 Channel Terminations (D) Enter Data	7/02 - 6/30 Number of Circuits (E) Enter Data	7/02 - 6/30 Interoffice Miles (F) Enter Data
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	1323	1323	11652.91098	1356	1356	13117.31561
130 WATS	110	110	1064.089024	120	120	1160.82439
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	2041	2041	16755	2499	2499	20016.73694

DMD-3

Filing Date: 6/28/02

Filing Entity: ALMO

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Rate-of-Return TRP  
Common Line  
Revenue and Demand

		1/01 - 12/01 Historical Revenue (A)	1/01 - 12/01 Historical MOU or Lines (B)	7/02 - 6/30 Test Year Revenue (C)	7/02 - 6/30 Test Year MOU or Lines (D)
100	End User Common Line, Total	Enter Data	N/A	N/A	N/A
110	Line Port Element	Enter Data	N/A	N/A	N/A
120	Residential	Enter Data	N/A	N/A	N/A
130	Single Line Business	Enter Data	N/A	N/A	N/A
140	Multi-line Business	Enter Data	N/A	N/A	N/A
150	Special Access Surcharge	Enter Data	N/A	N/A	N/A
160	Carrier Common Line	Enter Data	N/A	N/A	N/A
170	Total Common Line Revenue	Calculated Field	N/A	N/A	N/A

**DMD-4****Filing Date:****6/28/02****Filing Entity:****ALMO****Transmittal Number:****108****COSA:****ALMOAN02****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>	165,213,840
110 Pycos Year,	1/01 - 12/01	<b>Calculated Field</b>		0 <b>Calculated Field</b>	166,440,949
			----		----
120 Test Year	7/01 - 6/02	<b>Enter Data</b>		0 <b>Enter Data</b>	175,301,676
130 Pycos Year,	1/00 - 12/00	<b>Enter Data</b>		0 <b>Calculated Field</b>	160,625,059
			----		----
140 Test Year	7/00 - 6/01	<b>Enter Data</b>		0 <b>Enter Data</b>	164,091,084
150 Pycos Year,	1/99 - 12/99	<b>Enter Data</b>		0 <b>Calculated Field</b>	148,897,691
			----		----
160 Test Year	7/99 - 6/00	<b>Enter Data</b>		0 <b>Enter Data</b>	138,836,171
170 Pycos Year,	1/98 - 12/98	<b>Enter Data</b>		0 <b>Enter Data</b>	126,058,391

Notes: Actual operating statistics should be reported for the PYCOS years.  
 These data should be consistent with those in Chart DMD-4 in previous TRPs.  
 If a forecast was not reported for any particular test year, then enter 0.

DMD-5

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

	1/01 - 12/01 VG (A) Enter Data	1/01 - 12/01 DSI (B) Enter Data	1/01 - 12/01 DS3 (C) Enter Data	Test Year 7/02 - 6/30 VG (D) Enter Data	Test Year 7/02 - 6/30 DS1 (E) Enter Data	Test Year 7/02 - 6/30 DS3 (F) Enter Data
100 Entrance Facility	0.00	0.00	0.00	0.00	0.00	0.00
110 Direct Trunked Transport	36.00	1180.00	0.00	33.00	1218.00	0.00

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



ERN-1

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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	13.10%	12.39%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	23.65%	13.40%	11.25%
130 Local Switching	13.28%	11.34%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	12.77%	12.07%	11.25%
160 Traffic Sensitive Switched, Total	13.06%	12.24%	11.25%

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07/02/02  
Telephone Company  
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ALMOAN02

Rate-of-Return TRP  
Base Study Factor

		Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
<b>Relative MOU's - Tandem Switching</b>							
100	Interstate	Enter Data	-	-	-	-	-
110	Total Company	Enter Data	-	-	-	-	-
120	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a
<b>Host/Remote MOU's</b>							
130	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a
140	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a
150	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a
<b>Host/Remote MOU Miles</b>							
160	Interstate	Enter Data	941,512,944	944,535,806	1,072,340,334	1,178,698,363	2,832,361,070
170	Total Company	Enter Data	3,754,917,210	3,836,300,114	3,866,005,855	4,021,323,772	10,053,297,367
180	IS Factor	Calculated Field	25.0741%	24.6210%	27.7377%	29.3112%	28.1735%
<b>Conversation Minutes</b>							
190	Interstate	Enter Data	99,324,993	99,840,820	116,586,924	127,229,061	313,968,734
200	Total Company	Enter Data	258,971,917	269,793,382	287,920,863	298,992,675	747,455,470
210	IS Factor	Calculated Field	38.3536%	37.0064%	40.4927%	42.5526%	42.0050%
<b>Conversation Minute Miles</b>							
220	Interstate	Enter Data	1,614,185,734	1,549,565,800	1,725,633,173	1,897,757,689	4,680,483,752
230	Total Company	Enter Data	4,260,766,162	4,217,203,760	4,228,163,589	4,428,458,280	11,071,139,959
240	IS Factor	Calculated Field	37.8849%	36.7439%	40.8128%	42.8537%	42.2764%

The above Base Study Factors apportion on the following investment:

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

RORDEM-1

Filing Date:

6/28/02

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Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU (A) Enter Data	Intrastate DEM MOU (B) Enter Data	Local DEM MOU (C) Enter Data	Total DEM MOU (D) Calculated Field	Interstate MDEM Factor (E) Calculated Field	No. of Switched Access Lines (F) Enter Data	Part 36.125(e) Historical Weighting (G) Enter Data
1995	115,937,480	166,261,672	402,573,960	684,773,112	16.93%	48,483	2
1996	121,663,293.00	174,948,219.00	419,990,220.00	716,601,732	16.98%	52,420	1
1997	124,208,985	186,185,631	439,707,180	750,101,796	16.56%	55,216	1
1998	124,681,810	198,804,491	459,693,438	783,179,739	15.92%	57,861	1
1999	145,887,595	200,140,698	533,975,520	880,003,813	16.58%	60,134	1
2000	155,951,392	199,773,169	582,033,132	937,757,693	16.63%	64,949	1
2001	155,951,392	199,773,169	582,033,132	937,757,693	16.63%	64,949	1

**Interstate  
WDEM Factor**

**(H)  
Calculated  
Field**

33.86%  
19.69%  
16.56%  
15.92%  
16.58%  
16.63%  
16.63%