

COS-1(P)
Filing Date: 6/28/02
Filing Entity: ALNC
Transmittal Number : 108
COSA: ALNCAN02

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

		Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues					Calculated Field		
100 Network Access	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
	Enter Data	----	----	----	----	----	----
Expenses	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	7,732,255	18,126
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	68,147	31
172 General Support	Enter Data	n/a	n/a	n/a	n/a	1,953,604	18,095
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	3,171,115	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	960,900	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	2,210,215	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	2,539,390	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	2,292,231	0
190 Depreciation / Amortization	Enter Data	27,101,058	621,324	0	26,479,734	8,445,113	3,638
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	2,381,117	754,702
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	488,833	199
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	203,586	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	1,688,698	754,503
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	2,343,781	146,010
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	335,971	153
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	358,621	164
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	1,242,004	1,017
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	25,131,093	923,810
	Enter Data	----	----	----	----	----	----
FIT Adjustments	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	n/a	n/a	n/a	3,097,742	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	28,228,835	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	23,576,130	1,060,447	0	22,515,683	6,988,457	64,728
320 Central Office Equip-Switch	Calculated Field	81,697,505	0	0	81,697,505	16,420,434	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	3,789,839	0	0	3,789,839	2,683,376	0

COS-1(P)

Filing Date: 6/28/02

Filing Entity: ALNC

Transmittal Number : 108

COSA: ALNCAN02

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	77,907,666	0	0	77,907,666	13,737,058	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	117,092,543	0	0	117,092,543	48,932,243	0
331	Subscriber Lines	Enter Data	84,864,600	0	0	84,864,600	37,598,894	0
332	Exchange Circuit	Enter Data	4,829,674	0	0	4,829,674	0	0
333	Interexchange Circuit	Enter Data	19,494,997	0	0	19,494,997	9,666,649	0
334	Host Remote	Enter Data	7,903,273	0	0	7,903,273	1,666,700	0
340	Cable & Wire	Calculated Field	258,722,757	0	0	258,722,757	69,525,832	0
341	Subscriber Lines	Enter Data	239,804,197	0	0	239,804,197	60,317,019	0
342	Exchange	Enter Data	13,550,929	0	0	13,550,929	7,354,596	0
343	Interexchange	Enter Data	2,528,816	0	0	2,528,816	1,255,547	0
344	Host Remote	Enter Data	2,838,815	0	0	2,838,815	598,670	0
350	Info Orig/Term Equipment	Enter Data	164,499	115,246	0	49,253	12,313	0
360	Amortizable Assets	Enter Data	29,226	0	0	29,226	8,637	4
370	Total Plant In Service	Calculated Field	481,282,660	1,175,693	0	480,106,967	141,887,916	64,728
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	238,712,621	2,462,703	0	236,249,918	71,287,616	(57)
390	Accum Deferred Income Tax	Enter Data	19,360,453	90,142	0	19,270,311	5,627,970	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	7,976,994	3,639
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	72,949,323	n/a
420	Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
430	Rate of Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a

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		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues							
100 Network Access	Enter Data	n/a	34,304,375	0	421	18,900,972	18,901,393
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	524,569	0	36	327,755	327,791
160 Net Revenues	Enter Data	n/a	34,828,944	0	457	19,228,727	19,229,184
		----	----	----	----	----	----
Expenses							
170 Plant Specific	Enter Data	0	7,714,130	0	166	3,459,534	3,459,700
171 Network Support	Enter Data	0	68,116	0	6	37,527	37,533
172 General Support	Enter Data	0	1,935,509	0	160	1,059,033	1,059,193
173 Central Office	Calculated Field	0	3,171,115	0	0	207,282	207,282
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	960,900	0	0	0	0
176 COE Transmission	Enter Data	0	2,210,215	0	0	207,282	207,282
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	2,539,390	0	0	2,155,692	2,155,692
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	2,292,231	0	91	1,846,623	1,846,713
190 Depreciation / Amortization	Enter Data	0	8,441,475	0	32	3,973,414	3,973,446
200 Customer Operations	Enter Data	0	1,626,411	0	114	850,842	850,956
201 Marketing	Enter Data	0	488,634	0	40	240,266	240,305
202 Local Business Office	Enter Data	0	203,586	0	0	0	0
203 Revenue Accounting	Enter Data	0	934,192	0	74	610,576	610,650
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	2,197,771	0	70	1,163,237	1,163,307
230 AFUDC	Enter Data	0	335,818	0	31	185,012	185,042
240 Other Exp. & Adjustments	Enter Data	0	358,458	0	33	197,485	197,518
250 Taxes Other than FIT	Enter Data	0	1,240,986	0	33	675,063	675,096
260 Total Exp and Other Taxes	Enter Data	0	24,207,279	0	569	12,351,209	12,351,778
		----	----	----	----	----	----
FIT Adjustments							
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	3,094,199	0	(96)	1,663,919	1,663,823
		----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	27,301,479	0	473	14,015,128	14,015,600
		----	----	----	----	----	----
Telephone Plant in Service							
310 General Support	Enter Data	0	6,923,728	0	571	3,788,388	3,788,959
320 Central Office Equip-Switch	Calculated Field	0	16,420,434	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	2,683,376	0	0	0	0

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323	Local Switching Cat. 3	Enter Data	0	13,737,058	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	48,932,243	0	0	15,320,843	15,320,843
331	Subscriber Lines	Enter Data	0	37,598,894	0	0	15,320,843	15,320,843
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	9,666,649	0	0	0	0
334	Host Remote	Enter Data	0	1,666,700	0	0	0	0
340	Cable & Wire	Calculated Field	0	69,525,832	0	0	59,020,578	59,020,578
341	Subscriber Lines	Enter Data	0	60,317,019	0	0	59,020,578	59,020,578
342	Exchange	Enter Data	0	7,354,596	0	0	0	0
343	Interexchange	Enter Data	0	1,255,547	0	0	0	0
344	Host Remote	Enter Data	0	598,670	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	12,313	0	12,313	0	12,313
360	Amortizable Assets	Enter Data	0	8,633	0	1	4,756	4,757
370	Total Plant In Service	Calculated Field	0	141,823,183	0	12,885	78,134,565	78,147,450
			----	----	----	----	----	----
Adjustments to TPIS			----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	0	71,287,673	0	12,638	39,877,932	39,890,569
390	Accum Deferred Income Tax	Enter Data	0	5,627,970	0	570	3,170,137	3,170,708
400	Other Rate Base Adjust.	Enter Data	0	7,973,354	0	724	4,392,756	4,393,480
			----	----	----	----	----	----
Return Data			----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	72,880,895	0	402	39,479,251	39,479,653
420	Return	Enter Data	n/a	8,199,101	0	45	4,441,416	4,441,461
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	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)
Revenues							
100 Network Access	Enter Data	2,652,379	0	12,771	253,650	739,134	1,797,137
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	40,069	0	202	0	7,816	26,271
160 Net Revenues	Enter Data	2,692,448	0	12,973	253,650	746,950	1,823,408
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	1,006,280	0	4,572	5,097	196,293	255,670
171 Network Support	Enter Data	6,917	0	34	9	1,349	3,999
172 General Support	Enter Data	198,148	0	970	5,088	38,652	106,962
173 Central Office	Calculated Field	801,216	0	3,499	0	156,291	85,566
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	801,216	0	3,393	0	156,291	0
176 COE Transmission	Enter Data	0	0	106	0	0	85,566
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	69	0	0	59,143
180 Plant Non-Sp. Less Dep/Amor	Enter Data	100,763	0	498	0	19,656	58,461
190 Depreciation / Amortization	Enter Data	753,125	0	3,992	1,023	146,910	653,647
200 Customer Operations	Enter Data	154,260	0	762	204,485	30,091	89,246
201 Marketing	Enter Data	44,285	0	219	56	8,638	25,605
202 Local Business Office	Enter Data	0	0	0	203,586	0	0
203 Revenue Accounting	Enter Data	109,975	0	544	843	21,453	63,641
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	238,297	0	1,102	39,596	46,484	76,210
230 AFUDC	Enter Data	34,100	0	169	43	6,652	19,717
240 Other Exp. & Adjustments	Enter Data	36,399	0	180	46	7,100	21,046
250 Taxes Other than FIT	Enter Data	146,810	0	707	286	28,638	69,613
260 Total Exp and Other Taxes	Enter Data	2,470,035	0	11,982	250,576	481,824	1,243,610
	Enter Data	----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	412,401	0	1,950	996	80,446	166,329
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	2,882,435	0	13,931	251,572	562,270	1,409,938
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	708,817	0	3,469	18,200	138,267	382,625
320 Central Office Equip-Switch	Calculated Field	13,691,656	0	57,978	0	2,670,800	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	12,576	0	2,670,800	0

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Filing Date: 6/28/02

Filing Entity: ALNC

Transmittal Number : 108

COSA: ALNCAN02

323	Local Switching Cat. 3	Enter Data	13,691,656	0	45,402	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	7,816	0	0	6,324,428
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	7,816	0	0	4,657,728
334	Host Remote	Enter Data	0	0	0	0	0	1,666,700
340	Cable & Wire	Calculated Field	0	0	1,898	0	0	1,619,270
341	Subscriber Lines	Enter Data	0	0	0	0	0	0
342	Exchange	Enter Data	0	0	0	0	0	0
343	Interexchange	Enter Data	0	0	1,898	0	0	1,020,600
344	Host Remote	Enter Data	0	0	0	0	0	598,670
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	877	0	4	1	171	507
370	Total Plant In Service	Calculated Field	14,401,349	0	71,165	18,201	2,809,238	8,326,829
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	5,602,871	0	29,176	(16)	1,092,939	4,454,745
390	Accum Deferred Income Tax	Enter Data	586,370	0	2,867	0	114,382	314,419
400	Other Rate Base Adjust.	Enter Data	809,649	0	4,001	1,023	157,936	468,138
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	9,021,758	0	43,123	19,240	1,759,853	4,025,802
420	Return	Enter Data	1,014,948	0	4,851	2,165	197,984	452,903
430	Rate of Return	Enter Data	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%

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		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues				
100 Network Access	Enter Data	572,220	6,027,291	9,947,912
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	74,358	122,420
160 Net Revenues	Enter Data	n/a	5,529,428	10,070,331
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	1,467,911	2,786,518
171 Network Support	Enter Data	n/a	12,308	18,274
172 General Support	Enter Data	n/a	349,819	526,497
173 Central Office	Calculated Field	n/a	1,046,572	1,917,261
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	960,900	0
176 COE Transmission	Enter Data	n/a	85,672	1,917,261
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	59,212	324,486
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	179,377	266,140
190 Depreciation / Amortization	Enter Data	n/a	1,558,699	2,909,330
200 Customer Operations	Enter Data	n/a	478,844	296,612
201 Marketing	Enter Data	n/a	78,803	169,526
202 Local Business Office	Enter Data	n/a	203,586	0
203 Revenue Accounting	Enter Data	n/a	196,455	127,086
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	401,689	632,775
230 AFUDC	Enter Data	n/a	60,681	90,095
240 Other Exp. & Adjustments	Enter Data	n/a	64,772	96,169
250 Taxes Other than FIT	Enter Data	n/a	246,054	319,836
260 Total Exp and Other Taxes	Enter Data	n/a	4,458,026	7,397,475
		----	----	----
FIT Adjustments				
	Enter Data	----	----	----
270 Adjustment for FIT	Enter Data	n/a	0	0
280 Amortized ITC	Enter Data	n/a	0	0
290 Federal Income Taxes	Enter Data	n/a	662,121	768,256
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	5,120,147	8,165,731
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	1,251,378	1,883,392
320 Central Office Equip-Switch	Calculated Field	n/a	16,420,434	0
321 Operator Systems	Enter Data	n/a	0	0
322 Tandem Switching	Enter Data	n/a	2,683,376	0

COS-1(P)**Filing Date:** 6/28/02**Filing Entity:** ALNC**Transmittal Number :** 108**COSA:** ALNCAN02

323	Local Switching Cat. 3	Enter Data	n/a	13,737,058	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	6,332,243	27,279,157
331	Subscriber Lines	Enter Data	n/a	0	22,278,052
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	4,665,543	5,001,105
334	Host Remote	Enter Data	1,666,700	1,666,700	0
340	Cable & Wire	Calculated Field	n/a	1,621,168	8,884,086
341	Subscriber Lines	Enter Data	n/a	0	1,296,441
342	Exchange	Enter Data	n/a	0	7,354,596
343	Interexchange	Enter Data	n/a	1,022,498	233,049
344	Host Remote	Enter Data	598,670	598,670	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	1,560	2,316
370	Total Plant In Service	Calculated Field	n/a	25,626,783	38,048,951
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	11,179,716	20,217,388
390	Accum Deferred Income Tax	Enter Data	n/a	1,018,038	1,439,225
400	Other Rate Base Adjust.	Enter Data	n/a	1,440,748	2,139,127
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	14,869,777	18,531,465
420	Return	Enter Data	n/a	1,672,850	2,084,790
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

Revenues	Total Company (A) Enter Data except for row 173.	Part 64 Adjustments (B) Enter Data except for row 173.	Other Adjustments (C) Enter Data except for row 173.	Subject to Separations (D) Calculated Field	Total Interstate (E) Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	8,884,937
171 Network Support	n/a	n/a	n/a	n/a	87,975
172 General Support	n/a	n/a	n/a	n/a	2,493,523
173 Central Office	n/a	n/a	n/a	n/a	2,757,680
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	1,036,312
176 COE Transmission	n/a	n/a	n/a	n/a	1,721,368
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	3,545,758
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,134,685
190 Depreciation / Amortization	25,586,711	586,606	0	25,000,105	6,745,986
200 Customer Operations	n/a	n/a	n/a	n/a	2,615,776
201 Marketing	n/a	n/a	n/a	n/a	583,596
202 Local Business Office	n/a	n/a	n/a	n/a	206,497
203 Revenue Accounting	n/a	n/a	n/a	n/a	1,825,681
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	2,629,233
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	3,656
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,052,548
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	24,362,778
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	37,807	114	0	37,693	9,932
290 Federal Income Taxes	n/a	n/a	n/a	n/a	2,298,428
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	26,661,206
	----	----	----	----	----

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

6/28/02
ALNC
108
ALNCAN02

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

	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service	----	----	----	----	----
310 General Support	23,880,572	1,074,141	0	22,806,432	6,457,463
320 Central Office Equip-Switch	71,663,052	0	0	71,663,052	12,548,358
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	496,919	0	0	496,919	0
323 Local Switching Cat. 3	71,166,133	0	0	71,166,133	12,548,358
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	96,266,855	0	0	96,266,855	30,071,188
331 Subscriber Lines	68,347,304	0	0	68,347,304	20,248,241
332 Exchange Circuit	4,184,065	0	0	4,184,065	0
333 Interexchange Circuit	16,888,758	0	0	16,888,758	8,379,058
334 Host Remote	6,846,729	0	0	6,846,729	1,443,888
340 Cable & Wire	238,264,608	0	0	238,264,608	63,966,357
341 Subscriber Lines	1,935,907	0	0	1,935,907	0
342 Exchange	2,798,400	0	0	2,798,400	1,417,556
343 Interexchange	2,328,854	0	0	2,328,854	1,156,266
344 Host Remote	2,614,340	0	0	2,614,340	551,331
350 Info Orig/Term Equipment	164,499	115,246	0	49,253	12,313
360 Amortizable Assets	28,008	0	0	28,008	7,376
370 Total Plant In Service	430,267,595	1,189,387	0	429,078,208	113,063,055
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	214,094,648	2,208,729	0	211,885,919	56,644,586
390 Accum Deferred Income Tax	36,708,813	170,916	0	36,537,897	9,579,065
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	7,833,232
	----	----	----	----	----
Return Data					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	54,672,636
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) Enter Data	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues							
100 Network Access	n/a	n/a	30,728,827	0	654	19,360,233	19,360,887
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	529,536	0	37	388,645	388,682
160 Net Revenues	n/a	n/a	31,258,363	0	691	19,748,878	19,749,569
Expenses							
170 Plant Specific	0	0	8,884,939	0	300	5,443,134	5,443,434
171 Network Support	0	0	87,978	0	11	57,559	57,570
172 General Support	0	0	2,493,522	0	289	1,635,425	1,635,714
173 Central Office	0	0	2,757,679	0	0	740,826	740,826
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	0	0	1,036,311	0	0	0	0
176 COE Transmission	0	0	1,721,368	0	0	740,826	740,826
177 IOT	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	3,545,760	0	0	3,009,324	3,009,324
180 Plant Non-Sp. Less Dep/Amor	0	0	2,134,684	0	152	1,678,248	1,678,400
190 Depreciation / Amortization	0	0	6,745,985	0	40	4,050,591	4,050,631
200 Customer Operations	808,059	0	1,807,717	0	155	1,053,620	1,053,775
201 Marketing	0	0	583,594	0	65	372,243	372,308
202 Local Business Office	0	0	206,497	0	0	0	0
203 Revenue Accounting	808,059	0	1,017,623	0	89	681,377	681,466
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	153,540	0	2,475,692	0	120	1,584,949	1,585,069
230 AFUDC	n/a	n/a	295,957	0	34	193,821	193,855
240 Other Exp. & Adjustments	0	0	3,653	0	0	2,387	2,387
250 Taxes Other than FIT	0	0	1,052,547	0	43	683,051	683,094
260 Total Exp and Other Taxes	961,599	0	23,401,174	0	844	14,689,801	14,690,645
FIT Adjustments							
270 Adjustment for FIT	0	0	0	0	0	0	0
280 Amortized ITC	0	0	9,929	0	0	6,508	6,508
290 Federal Income Taxes	n/a	n/a	2,298,428	0	(52)	1,720,086	1,474,457
300 Total Expenses & Taxes	n/a	n/a	25,699,602	0	739	16,164,363	16,165,102

		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	6,457,463	0	746	4,231,751	4,232,497
320	Central Office Equip-Switch	0	0	12,548,358	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	12,548,358	0	0	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	0	30,071,188	0	0	15,566,735	15,566,735
331	Subscriber Lines	0	0	20,248,242	0	0	15,566,735	15,566,735
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	8,379,058	0	0	0	0
334	Host Remote	0	0	1,443,888	0	0	0	0
340	Cable & Wire	0	0	63,966,357	0	0	0	54,289,078
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	1,417,556	0	0	0	0
343	Interexchange	0	0	1,156,267	0	0	0	0
344	Host Remote	0	0	551,331	0	0	0	0
350	Info Orig/Term Equipment	0	0	12,314	0	12,311	0	12,311
360	Amortizable Assets	0	0	7,377	0	1	4,837	4,838
370 Total Plant In Service		0	0	113,063,055	0	13,058	74,092,400	74,105,457
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	0	56,644,585	0	12,654	37,661,616	37,674,271
390	Accum Deferred Income Tax	0	0	9,579,065	0	1,112	6,251,573	6,252,684
400	Other Rate Base Adjust.	0	0	7,833,231	0	902	5,128,844	5,129,746
Return Data		----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	54,672,637	0	195	35,308,055	35,308,250
420	Return	Enter Data	n/a	6,150,671	0	22	3,972,157	3,972,179
430	Rate of Return	Calculated Field	n/a	11.25%	0.00%	11.31%	11.25%	11.25%

Revenues	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
100 Network Access	4,071,209	0	15,944	247,537	0	1,997,875	610,353	6,942,918	5,035,375
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	37,221	0	155	0	0	25,610	n/a	62,986	77,868
160 Net Revenues	4,108,430	0	16,099	247,537	0	2,023,485	n/a	6,395,551	5,113,243
Expenses	----	----	----	----	----	----	----	----	----
170 Plant Specific	1,336,780	0	5,056	0	0	510,597	n/a	1,852,433	1,589,072
171 Network Support	10,292	0	42	0	0	5,732	n/a	16,066	14,342
172 General Support	293,601	0	1,172	0	0	162,708	n/a	457,481	400,327
173 Central Office	1,032,886	0	3,745	0	0	259,497	n/a	1,296,128	720,725
174 Operator Systems	0	0	0	0	0	0	n/a	0	0
175 COE Switching	1,032,886	0	3,425	0	0	0	n/a	1,036,311	0
176 COE Transmission	0	0	320	0	0	259,497	n/a	259,817	720,725
177 IOT	0	0	0	0	0	0	n/a	0	0
178 Cable & Wire Facilities	0	0	97	0	0	82,662	n/a	82,759	453,677
180 Plant Non-Sp. Less Dep/Amor	155,173	0	620	0	0	86,443	n/a	242,236	214,048
190 Depreciation / Amortization	783,500	0	3,362	0	0	621,381	n/a	1,408,243	1,287,111
200 Customer Operations	201,987	0	807	206,854	0	112,280	n/a	521,928	232,014
201 Marketing	66,831	0	266	0	0	37,079	n/a	104,176	107,110
202 Local Business Office	0	0	0	206,497	0	0	n/a	206,497	0
203 Revenue Accounting	135,156	0	540	358	0	75,200	n/a	211,254	124,903
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	329,485	0	1,263	40,683	0	139,727	n/a	511,158	379,465
230 AFUDC	34,645	0	138	0	0	19,324	n/a	54,107	47,995
240 Other Exp. & Adjustments	422	0	2	0	0	237	n/a	661	605
250 Taxes Other than FIT	138,713	0	540	0	0	65,401	n/a	204,654	164,799
260 Total Exp and Other Taxes	2,980,705	0	11,788	247,537	0	1,555,390	n/a	4,795,420	3,915,109
FIT Adjustments	----	----	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0	n/a	0	0
280 Amortized ITC	1,165	0	4	0	0	649	n/a	1,818	1,603
290 Federal Income Taxes	341,545	0	1,296	0	0	134,377	n/a	477,218	346,753
300 Total Expenses & Taxes	3,322,250	0	13,084	247,537	0	1,689,767	n/a	5,272,638	4,261,862

		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	757,840	0	3,028	0	0	421,546	n/a		1,182,414
320	Central Office Equip-Switch	12,506,885	0	41,473	0	0	0	n/a		12,548,358
321	Operator Systems	0	0	0	0	0	0	n/a		0
322	Tandem Switching	0	0	0	0	0	0	n/a		0
323	Local Switching Cat. 3	12,506,885	0	41,473	0	0	0	n/a		12,548,358
324	Equal Access	0	0	0	0	0	0	n/a		0
330	Central Office Equip-Trans	0	0	6,754	0	0	5,469,031	n/a		5,475,785
331	Subscriber Lines	0	0	0	0	0	0	n/a		0
332	Exchange Circuit	0	0	0	0	0	0	n/a		0
333	Interexchange Circuit	0	0	6,754	0	0	4,025,143	n/a		4,031,897
334	Host Remote	0	0	0	0	0	1,443,888		1,443,888	2,887,776
340	Cable & Wire	0	0	1,748	0	0	1,491,229	n/a		1,492,976
341	Subscriber Lines	0	0	0	0	0	0	n/a		0
342	Exchange	0	0	0	0	0	0	n/a		0
343	Interexchange	0	0	1,748	0	0	939,898	n/a		941,646
344	Host Remote	0	0	0	0	0	551,331		551,331	551,331
350	Info Orig/Term Equipment	0	0	0	0	0	0	n/a		0
360	Amortizable Assets	867	0	4	0	0	482	n/a		1,353
370	Total Plant In Service	13,265,592	0	53,007	0	0	7,382,286	n/a		20,700,885
Adjustments to TPIS		----	----	----	----	----	----	----	----	----
380	Depr / Amor Reserve	5,387,766	0	22,726	0	0	3,975,071	n/a		9,385,563
390	Accum Deferred Income Tax	1,189,840	0	4,689	0	0	608,802	n/a		1,803,331
400	Other Rate Base Adjust.	916,186	0	3,663	0	0	511,485	n/a		1,431,334
Return Data		----	----	----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	0	29,255	0	0	3,309,898	n/a		10,943,326
420	Return	Enter Data	855,469	3,291	0	0	372,362	n/a		1,231,122
430	Rate of Return	Calculated Field	11.25%	11.25%	0.00%	0.00%	11.25%	n/a		11.25%

COS-2

Filing Date: 6/28/02
Filing Entity: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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
Forecast, 7/02 - 6/30						
Revenue Requirement						
100 Depreciation/Amortization	3,973,446	1,558,699	2,909,330	3,638	8,445,113	26,479,734
105 Expense Less Dep & Amor	7,703,236	2,653,274	4,168,309	919,154	(9,687,116)	(26,479,734)
110 Taxes Less FIT	675,096	246,054	319,836	1,017	1,242,004	n/a
115 Return	4,441,461	1,672,850	2,084,790	0	8,199,101	n/a
120 FIT	1,663,823	662,121	768,256	3,542	3,097,742	10,679,994
125 Uncol., IDC & Other Adj.	(327,791)	(74,358)	(122,420)	0	(524,569)	n/a
130 Revenue Requirement	18,129,270	6,718,639	10,128,101	927,352	35,903,362	10,679,994
135 Access Service Revenue	18,129,270	6,718,639	10,128,101	927,352	35,903,362	10,679,994
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	78,147,450	25,626,783	38,048,951	64,728	141,887,912	480,106,967
145 Rate Base Adjustments	4,393,480	1,440,748	2,139,127	3,639	7,976,994	n/a
150 Depreciation Reserves	39,890,569	11,179,716	20,217,388	(57)	71,287,616	236,249,918
155 Accum Deferred Income Tax	3,170,708	1,018,038	1,439,225	0	5,627,970	19,270,311
160 Average Rate Base	39,479,653	14,869,777	18,531,465	0	72,880,895	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	4,050,631	1,408,243	1,287,111	0	6,745,985	25,000,105
205 Expense Less Dep & Amor	9,956,920	3,182,523	2,463,199	961,599	(7,798,532)	(25,000,105)
210 Taxes Less FIT	683,094	204,654	164,799	0	1,052,547	n/a
215 Return	3,972,179	1,231,122	947,370	0	6,150,671	n/a
220 FIT	1,474,457	477,218	346,753	0	2,298,428	8,802,517
225 Uncol., IDC & Other Adj.	(388,682)	(62,986)	(77,868)	0	(529,536)	n/a
230 Revenue Requirement	19,748,599	6,440,774	5,131,364	961,599	32,282,336	8,802,517
235 Access Service Revenue	19,748,599	6,440,774	5,131,364	961,599	32,282,336	8,802,517
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	74,105,457	20,700,885	18,256,713	0	113,063,055	429,078,208
245 Rate Base Adjustments	5,129,746	1,431,334	1,272,151	0	7,833,231	n/a
250 Depreciation Reserves	37,674,271	9,385,563	9,584,752	0	56,644,585	211,885,919
255 Accum Deferred Income Tax	6,252,684	1,803,331	1,523,051	0	9,579,065	36,537,897
260 Average Rate Base	35,308,250	10,943,326	8,421,061	0	54,672,637	n/a

COS-2

Filing Date: 6/28/02
Filing Entity: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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
Forecast, 7/01 - 6/02						
Revenue Requirement						
100 Depreciation/Amortization	4,084,093	1,491,740	1,107,117	0	6,682,950	25,188,639
105 Expense Less Dep & Amor	9,959,207	3,237,433	1,730,119	0	14,926,759	n/a
110 Taxes Less FIT	666,320	189,601	133,003	0	n/a	n/a
115 Return	4,336,227	1,238,117	850,278	0	n/a	n/a
120 FIT	1,669,628	479,251	318,312	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	20,715,475	6,636,142	4,138,829	0	n/a	n/a
135 Access Service Revenue	20,715,475	6,636,142	4,138,829	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	79,721,135	22,460,219	16,720,406	0	118,901,760	456,762,065
145 Rate Base Adjustments	4,158,185	1,171,505	872,122	0	6,201,812	n/a
150 Depreciation Reserves	40,108,938	11,040,245	8,933,334	0	60,082,517	228,276,709
155 Accum Deferred Income Tax	5,226,144	1,586,000	1,101,171	0	7,913,315	30,560,720
160 Average Rate Base	38,544,238	11,005,481	7,558,023	0	57,107,742	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	3,720,168	1,391,529	913,622	0	6,025,319	23,054,818
205 Expense Less Dep & Amor	9,178,231	3,001,613	1,406,037	0	13,585,881	n/a
210 Taxes Less FIT	593,237	193,747	113,162	0	900,146	n/a
215 Return	3,617,444	1,219,742	690,600	0	5,527,786	n/a
220 FIT	1,290,804	458,729	242,525	0	1,992,058	n/a
225 Uncol., IDC & Other Adj.	(302,601)	(65,975)	(53,323)	0	(421,899)	n/a
230 Revenue Requirement	18,097,283	6,199,385	3,312,623	0	27,609,291	n/a
235 Access Service Revenue	18,097,283	6,199,385	3,312,623	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	68,723,633	20,724,559	13,470,232	0	102,918,424	400,720,804
245 Rate Base Adjustments	3,516,193	1,057,926	701,646	0	5,275,765	n/a
250 Depreciation Reserves	34,572,499	9,225,081	6,964,647	0	50,762,226	194,873,974
255 Accum Deferred Income Tax	5,512,271	1,715,242	1,068,560	0	8,296,072	32,433,522
260 Average Rate Base	32,155,058	10,842,162	6,138,672	0	49,135,892	n/a

COS-2

Filing Date: 6/28/02
Filing Entity: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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)
Forecast, 7/00 - 6/01						
Revenue Requirement						
100 Depreciation/Amortization	3,819,330	1,068,226	778,621	0	5,666,177	23,589,349
105 Expense Less Dep & Amor	8,129,673	2,232,588	1,033,827	2,339,954	13,736,042	n/a
110 Taxes Less FIT	624,006	163,942	102,431	0	n/a	n/a
115 Return	3,586,703	991,161	587,995	0	n/a	n/a
120 FIT	1,386,297	404,626	226,929	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(303,274)	(52,823)	(45,229)	0	n/a	n/a
130 Revenue Requirement	17,242,735	4,807,720	2,684,574	0	n/a	n/a
135 Access Service Revenue	17,242,735	4,807,720	2,684,574	2,339,954	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	69,860,423	16,545,389	11,495,894	0	97,901,706	411,638,438
145 Rate Base Adjustments	2,888,416	684,079	475,304	0	4,047,799	n/a
150 Depreciation Reserves	36,146,158	7,321,474	5,985,676	0	49,453,308	203,866,384
155 Accum Deferred Income Tax	4,720,872	1,097,672	758,899	0	6,577,443	27,683,004
160 Average Rate Base	31,881,807	8,810,319	5,226,624	0	45,918,750	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	3,423,375	1,000,033	665,536	0	5,088,944	21,287,042
205 Expense Less Dep & Amor	8,787,793	2,301,232	984,566	2,103,166	14,176,757	n/a
210 Taxes Less FIT	637,921	158,793	92,271	0	888,985	n/a
215 Return	3,409,326	881,233	492,684	0	4,783,243	n/a
220 FIT	1,203,505	327,044	170,414	0	1,700,963	n/a
225 Uncol., IDC & Other Adj.	(289,750)	(48,702)	(37,835)	0	(376,287)	n/a
	----	----	----	----	----	----
230 Revenue Requirement	Calculated Field	17,172,170	4,619,633	2,367,636	26,262,605	n/a
235 Access Service Revenue	Enter Data	17,172,170	4,619,633	2,367,636	n/a	n/a
	----	----	----	----	----	----
Rate Base						
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	64,066,982	14,944,193	9,526,736	0	88,537,911	372,187,710
245 Rate Base Adjustments	3,402,674	793,838	501,759	0	4,698,271	n/a
250 Depreciation Reserves	31,661,045	6,581,659	4,844,673	0	43,087,377	178,022,472
255 Accum Deferred Income Tax	5,503,480	1,323,182	804,406	0	7,631,068	32,248,412
260 Average Rate Base	30,305,131	7,833,189	4,379,416	0	42,517,737	n/a

REV-1
Filing Date: 6/28/02
Filing Entity: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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	6.71	n/a	n/a	25279	2,035,465	n/a
120 Single Line Business EUCL	n/a	n/a	6.00	n/a	n/a	27726	1,996,272	n/a
130 Residential EUCL	n/a	n/a	6.00	n/a	n/a	182144	13,114,368	n/a
140 Special Access Surcharge	n/a	n/a	25.00	n/a	n/a	12	0	n/a
150 Terminating CCL Premium	0.011400	n/a	n/a	466,794,184	n/a	n/a	5,321,454	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	279,237,510	n/a	n/a	2,792,375	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	25,259,934	18,901,393

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.	0.000340	n/a	n/a	746,031,694	n/a	n/a	2,537	n/a
230 White Pg. Surcharge Non-Prem.	0.000153	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	253,650
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.003576	n/a	n/a	746,031,694	n/a	n/a	2,667,809	n/a
270 Non-Premium	0.001609	n/a	n/a	0	n/a	n/a	0	n/a
280 Equal Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
290 Switching - - Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,665,150
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	0.003271	n/a	n/a	241,192,047	n/a	n/a	788,939	n/a
350 TST Termination	0.000564	n/a	n/a	640,542,813	n/a	n/a	361,266	n/a
360 TST Facility	n/a	0.000186	n/a	n/a	3,171,082,320	n/a	589,821	n/a
370 Premium Interconnection	0.000000	n/a	n/a	746,031,694	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

ALNC

108

ALNCAN02

Rate-of-Return TRP

Switched Access Revenue

Test Year, 7/02 - 7/03

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	Termination Rate (A)	Circuit Rate (B)	Mileage Rate (C)	Termination Demand (D)	Circuit Demand (E)	Mileage Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Local Transport (Cont.)								
380 DS3 Entrance Facility	n/a	2301.35	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	787.52	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	95.29	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	130.63	n/a	n/a	317	n/a	41,410	n/a
420 DS1 Direct Term.	71.4	n/a	n/a	2206	n/a	n/a	157,508	n/a
430 DS1 Direct Facility	n/a	n/a	23.45	n/a	n/a	13103.93118	307,287	n/a
440 VG Entrance Facility	n/a	34.65	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	16.24	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	1.20	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	256,098	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	2,502,330	2,536,270
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	21.66	n/a	n/a	99	n/a	2,144	n/a
500 4-Wire Chan. Term.	n/a	34.65	n/a	n/a	1455	n/a	50,416	n/a
510 Channel Mileage Term.	16.24	n/a	n/a	743.674944	n/a	n/a	12,077	n/a
520 Channel Mileage Facility	n/a	n/a	1.20	n/a	n/a	8238.883544	9,887	n/a
530 Non-Recurring	n/a	215	n/a	n/a	0	n/a	0	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	130.63	n/a	n/a	16533	n/a	2,159,706	n/a
550 Channel Mileage Term.	71.4	n/a	n/a	14922.42331	n/a	n/a	1,065,461	n/a
560 Channel Mileage Facility	n/a	n/a	23.45	n/a	n/a	98208.20227	2,302,982	n/a
570 Non-Recurring	n/a	303	n/a	n/a	579	n/a	175,437	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	5,778,110	9,947,912

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: ALNC

Transmittal Number: 108

COSA: ALNCAN02

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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	9,959,156	9,573,713	217,683	167,760
120 Local Switching	2,667,809	2,667,809	0	0
130 Equal Access	0	0	0	0
140 Information	253,651	253,651	0	0
150 Local Transport	2,502,330	2,331,383	170,947	0
160 Total TS - Switched Calculated Field	5,423,790	5,252,843	170,947	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: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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)	0.00570100 ----	0.00386400 ----	0.36% ----	-37.27% ----	-7.45% ----
140 N.P. Switching (\$/MOU)	0.00256500 ----	0.00173900 ----	0.00160900 ----	-37.27% ----	-7.48% ----
150 Equal Access	N/A	N/A	N/A	N/A	N/A
160 USF Contribution	N/A	N/A	N/A	N/A	N/A
170 Special Access Surcharge	25.00000000 ----	25.00000000 ----	25.00000000 ----	0.00% ----	0.00% ----
End User Common Line	----	----	----	----	----
180 Multi-line Business (\$/Month)	6 ----	7.39 ----	6.71 ----	11.83% ----	-9.20% ----
190 Residential & Single Line Bus.	3.5	5	6	0.71	0.20

RTE-1

Filing Date: 6/28/02
Filing Entity: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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)
Local Transport Rates					
200 Prem. LT (\$/MOU, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
210 N.P. LT (\$/MOU, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
220 DS1 Entr. Facility (\$/Circuit)	110.02	110.17	130.63	18.73%	18.57%
230 DS1 Direct Trunk (\$/Circuit)	49.99	50.06	71.4	42.83%	42.63%
240 Tdm Sw. Transport ((\$/Circuit)	0.000479	0.000602	0.000564	17.75%	-6.31%
250 Tdm. Switching (\$/Tdm. MOU)	0.000000	0.002754	0.003271	#VALUE!	18.77%
260 Prem. Interconnection (\$/MOU)	0.000556	0.000000	0.000000	-100.00%	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000250	0.000000	0.000000	-100.00%	#VALUE!
280 NRC (\$/Tk. Or Tks. Activated)	115.00	115.00	112.00	-2.61%	-2.61%
290 2-Wire VG (\$/Cir., Avg. Mileage)	34.93	34.98	49.90	42.86%	42.65%
300 4-Wire VG (\$/Cir., Avg. Mileage)	44.03	44.09	62.89	42.83%	42.64%

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: ALNC
Transmittal Number: 108
COSA: ALNCAN02

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	1,801,368	2,218,685	417,317	2,014,530	(204,155)
120 Residential & Single Line Bus.	8,723,610	12,462,300	3,738,690	14,954,760	2,492,460
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: ALNC

Transmittal Number: 108

COSA: ALNCAN02

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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

Filing Entity: ALNC

Transmittal Number: 108

COSA: ALNCAN01

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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: ALNC

Transmittal Number: 108

COSA: ALNCAN02

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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: ALNC

Transmittal Number: 108

COSA: ALNCAN02

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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: ALNC

Transmittal Number: 108

COSA: ALNCAN02

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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	147,430,112	0	147,430,112	147,430,112	N/A	106,149,681
110 2nd Qtr. 1998	151,975,825	0	151,975,825	151,975,825	N/A	109,422,594
120 3rd Qtr. 1998	161,995,517	0	161,995,517	161,995,517	N/A	116,636,772
130 4th Qtr. 1998	161,966,717	0	161,966,717	161,966,717	N/A	116,616,036
140 1st Qtr. 1999	165,351,956	0	165,351,956	165,351,956	N/A	94,250,615
150 2nd Qtr. 1999	174,793,716	0	174,793,716	174,793,716	N/A	99,632,418
160 3rd Qtr. 1999	181,845,390	0	181,845,390	181,845,390	N/A	103,651,872
170 4th Qtr. 1999	178,212,344	408	178,212,752	178,212,528	N/A	101,581,269
180 1st Qtr. 2000	183,213,278	0	183,213,278	183,213,278	N/A	122,752,896
190 2nd Qtr. 2000	170,939,785	0	170,939,785	170,939,785	N/A	114,529,656
200 3rd Qtr. 2000	181,259,571	0	181,259,571	181,259,571	N/A	121,443,913
210 4th Qtr. 2000	180,775,130	0	180,775,130	180,775,130	N/A	121,119,337
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	739,023,214	261,384	739,284,598	739,140,837	0	391,820,837
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	746,031,694	0	746,031,694	746,031,694	241,192,047	395,396,798

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

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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	2025	2025	11152.30704	1554	1554	8238.883544
130 WATS	1212	1212	6425.692957	1104	1104	5853.106456
140 full-time Audio	50	50	608	48	48	635.28
150 High Capacity	12848	12848	77679	16533	16533	98208.20227

DMD-3

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Filing Entity: ALNC

Transmittal Number: 108

COSA: ALNCAN02

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

DMD-4**Filing Date:****6/28/02****Filing Entity:****ALNC****Transmittal Number:****108****COSA:****ALNCAN02****Page 1 of 1****Rate-of-Return TRP****Minutes-of-Use****Historical vs. Forecast**

			Common Line MOU (A)		Traffic Sensitive MOU (B)
100 Test Year	7/02 - 6/30	Calculated Field		0 Calculated Field	746,031,694
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	739,284,598
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	766,290,544
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	716,187,764
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	793,328,834
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	700,203,590
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	719,149,549
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	623,368,171

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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Filing Entity: ALNC

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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	251.00	0.00	0.00	317.00	0.00
110 Direct Trunked Transport	0.00	1741.00	0.00	0.00	2206.00	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	10.56%	9.86%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	8.32%	5.34%	11.25%
130 Local Switching	9.05%	8.81%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	8.95%	-0.53%	11.25%
160 Traffic Sensitive Switched, Total	8.89%	5.64%	11.25%

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07/02/02
Telephone Company
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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)
Relative MOU's - Tandem Switching							
100	Interstate	Enter Data	-	-	-	-	-
110	Total Company	Enter Data	36,694,236	38,659,836	38,659,836	97,722,538	39,196,310
120	IS Factor	Calculated Field	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Host/Remote MOU's							
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
Host/Remote MOU Miles							
160	Interstate	Enter Data	7,901,981,924	8,607,786,393	9,189,052,645	12,909,369,773	31,311,948,074
170	Total Company	Enter Data	51,212,449,748	55,616,999,831	59,176,382,337	59,149,933,094	147,623,888,184
180	IS Factor	Calculated Field	15.4298%	15.4769%	15.5282%	21.8248%	21.2106%
Conversation Minutes							
190	Interstate	Enter Data	478,447,667	525,620,745	564,678,156	751,801,664	1,805,410,372
200	Total Company	Enter Data	1,034,668,999	1,148,003,822	1,256,864,192	1,262,010,338	3,154,998,664
210	IS Factor	Calculated Field	46.2416%	45.7856%	44.9275%	59.5718%	57.2238%
Conversation Minute Miles							
220	Interstate	Enter Data	5,399,862,833	6,446,765,467	6,810,965,002	9,350,227,321	22,572,810,931
230	Total Company	Enter Data	12,346,992,105	14,067,524,918	15,223,399,365	16,732,497,931	41,830,445,950
240	IS Factor	Calculated Field	43.7342%	45.8273%	44.7401%	55.8806%	53.9626%

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	457,879,216	281,576,020	2,143,521,940	2,882,977,176	15.88%	163,283	1
1996	472,460,709.00	253,711,293.00	2,369,772,834.00	3,095,944,836	15.26%	175,456	1
1997	531,608,511	250,329,740	3,105,312,830	3,887,251,081	13.68%	189,531	1
1998	584,023,045	256,674,227	3,365,077,362	4,205,774,634	13.89%	204,024	1
1999	627,420,162	266,510,474	3,581,416,516	4,475,347,152	14.02%	212,843	1
2000	794,417,810	372,857,800	3,338,144,880	4,505,420,490	17.63%	230,764	1
2001	794,417,810	372,857,800	3,338,144,880	4,505,420,490	17.63%	230,764	1

**Interstate
WDEM Factor**

**(H)
Calculated
Field**

15.88%
15.26%
13.68%
13.89%
14.02%
17.63%
17.63%