

COS-1(P)
Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number : 108
COSA: ALNYAN02

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	3,540,047	2,816
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	62,595	16
172 General Support	Enter Data	n/a	n/a	n/a	n/a	942,333	2,800
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	1,852,777	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	536,535	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	1,316,242	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	682,342	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	1,174,318	0
190 Depreciation / Amortization	Enter Data	10,336,806	507,444	0	9,829,362	3,232,580	660
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	952,432	292,634
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	194,922	41
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	63,908	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	693,602	292,592
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	1,611,528	85,305
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	15,753	4
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	5,112	1
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	1,026,505	264
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	11,558,274	381,683
	Enter Data	----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	n/a	n/a	n/a	1,432,962	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	12,991,235	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	20,058,779	1,953,003	0	18,105,776	5,834,938	16,410
320 Central Office Equip-Switch	Calculated Field	37,015,900	0	0	37,015,900	7,176,147	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: ALNY

Transmittal Number : 108

COSA: ALNYAN02

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	37,015,900	0	0	37,015,900	7,176,147	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	44,734,677	0	0	44,734,677	24,220,053	0
331	Subscriber Lines	Enter Data	28,923,515	0	0	28,923,515	17,591,822	0
332	Exchange Circuit	Enter Data	1,607,599	0	0	1,607,599	0	0
333	Interexchange Circuit	Enter Data	9,575,095	0	0	9,575,095	5,582,909	0
334	Host Remote	Enter Data	4,628,467	0	0	4,628,467	1,045,322	0
340	Cable & Wire	Calculated Field	95,036,755	0	0	95,036,755	26,149,944	0
341	Subscriber Lines	Enter Data	88,376,282	0	0	88,376,282	22,372,050	0
342	Exchange	Enter Data	3,623,454	0	0	3,623,454	2,628,874	0
343	Interexchange	Enter Data	1,808,101	0	0	1,808,101	862,389	0
344	Host Remote	Enter Data	1,228,918	0	0	1,228,918	286,631	0
350	Info Orig/Term Equipment	Enter Data	198,421	182,175	0	16,246	4,062	0
360	Amortizable Assets	Enter Data	20,721	0	0	20,721	6,940	2
370	Total Plant In Service	Calculated Field	197,065,253	2,135,178	0	194,930,075	63,392,083	16,410
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	122,440,724	18,780,081	0	103,660,643	30,920,864	(78)
390	Accum Deferred Income Tax	Enter Data	15,924,137	260,662	0	15,663,475	4,914,769	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	870,736	221
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	28,427,186	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	15,538,025	0	593	6,765,223	6,765,816
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	84,707	0	3	57,787	57,789
160 Net Revenues	Enter Data	n/a	15,622,732	0	595	6,823,010	6,823,605
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	24,131	3,513,100	0	69	1,041,786	1,041,855
171 Network Support	Enter Data	668	61,911	0	4	27,603	27,607
172 General Support	Enter Data	10,127	929,406	0	65	412,509	412,574
173 Central Office	Calculated Field	9,343	1,843,434	0	0	40,506	40,506
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	536,535	0	0	0	0
176 COE Transmission	Enter Data	9,343	1,306,898	0	0	40,506	40,506
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	3,993	678,349	0	0	561,167	561,167
180 Plant Non-Sp. Less Dep/Amor	Enter Data	6,519	1,167,799	0	42	842,365	842,407
190 Depreciation / Amortization	Enter Data	37,262	3,194,657	0	16	1,209,515	1,209,531
200 Customer Operations	Enter Data	1,971	657,826	0	44	355,277	355,322
201 Marketing	Enter Data	1,950	192,931	0	11	69,202	69,213
202 Local Business Office	Enter Data	0	63,908	0	0	0	0
203 Revenue Accounting	Enter Data	21	400,988	0	33	286,075	286,109
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	8,539	1,517,683	0	45	644,703	644,748
230 AFUDC	Enter Data	26	15,723	0	1	7,079	7,080
240 Other Exp. & Adjustments	Enter Data	52	5,059	0	0	2,259	2,259
250 Taxes Other than FIT	Enter Data	10,900	1,015,342	0	72	451,515	451,587
260 Total Exp and Other Taxes	Enter Data	89,400	11,087,189	0	290	4,554,499	4,554,789
		----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	0	0	0	0	0
280 Amortized ITC	Enter Data	0	0	0	0	0	0
290 Federal Income Taxes	Enter Data	n/a	1,413,930	0	94	575,222	575,316
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	12,501,118	0	384	5,129,721	5,130,105
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	84,056	5,734,472	0	403	2,528,369	2,528,772
320 Central Office Equip-Switch	Calculated Field	0	7,176,147	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	7,176,147	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	488,432	23,731,621	0	0	3,702,791	3,702,791
331	Subscriber Lines	Enter Data	0	17,591,822	0	0	3,702,791	3,702,791
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	488,432	5,094,477	0	0	0	0
334	Host Remote	Enter Data	0	1,045,322	0	0	0	0
340	Cable & Wire	Calculated Field	141,214	26,008,730	0	0	21,611,580	21,611,580
341	Subscriber Lines	Enter Data	0	22,372,050	0	0	21,611,580	21,611,580
342	Exchange	Enter Data	0	2,628,874	0	0	0	0
343	Interexchange	Enter Data	141,214	721,175	0	0	0	0
344	Host Remote	Enter Data	0	286,631	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	4,062	0	4,062	0	4,062
360	Amortizable Assets	Enter Data	0	6,938	0	0	3,134	3,135
370	Total Plant In Service	Calculated Field	713,702	62,661,970	0	4,465	27,845,874	27,850,339
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	281,019	30,639,923	0	2,247	14,419,615	14,421,862
390	Accum Deferred Income Tax	Enter Data	57,755	4,857,014	0	379	2,234,540	2,234,919
400	Other Rate Base Adjust.	Enter Data	8,341	862,173	0	61	384,239	384,300
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	28,027,206	0	1,900	11,575,958	11,577,858
420	Return	Enter Data	n/a	3,153,061	0	214	1,302,295	1,302,509
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	1,582,065	0	5,406	83,692	0	923,696
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	4,286	0	4	0	0	4,942
160 Net Revenues	Enter Data	1,586,350	0	5,410	83,692	0	928,639
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	658,384	0	2,549	585	0	131,142
171 Network Support	Enter Data	7,464	0	32	4	0	4,019
172 General Support	Enter Data	116,382	0	468	581	0	60,654
173 Central Office	Calculated Field	534,538	0	2,024	0	0	42,529
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	534,538	0	1,998	0	0	0
176 COE Transmission	Enter Data	0	0	27	0	0	42,529
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	25	0	0	23,940
180 Plant Non-Sp. Less Dep/Amor	Enter Data	72,276	0	291	0	0	39,078
190 Depreciation / Amortization	Enter Data	526,726	0	2,009	152	0	224,478
200 Customer Operations	Enter Data	78,691	0	292	64,197	0	43,042
201 Marketing	Enter Data	20,124	0	67	10	0	11,204
202 Local Business Office	Enter Data	0	0	0	63,908	0	0
203 Revenue Accounting	Enter Data	58,566	0	225	280	0	31,838
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	235,816	0	972	18,043	0	58,541
230 AFUDC	Enter Data	1,850	0	13	1	0	618
240 Other Exp. & Adjustments	Enter Data	600	0	3	0	0	318
250 Taxes Other than FIT	Enter Data	127,522	0	509	60	0	67,130
260 Total Exp and Other Taxes	Enter Data	1,701,865	0	6,638	83,038	0	564,347
	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	80,381	0	338	214	0	112,534
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	1,782,246	0	6,976	83,253	0	676,881
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	729,474	0	2,075	3,830	0	436,634
320 Central Office Equip-Switch	Calculated Field	7,152,525	0	23,622	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

COS-1(P)

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323	Local Switching Cat. 3	Enter Data	7,152,525	0	23,622	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	3,264	0	0	2,939,884
331	Subscriber Lines	Enter Data	0	0	0	0	0	0
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	0	3,264	0	0	1,894,562
334	Host Remote	Enter Data	0	0	0	0	0	1,045,322
340	Cable & Wire	Calculated Field	0	0	1,007	0	0	881,065
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	1,007	0	0	594,434
344	Host Remote	Enter Data	0	0	0	0	0	286,631
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	790	0	6	0	0	235
370	Total Plant In Service	Calculated Field	7,882,789	0	29,975	3,830	0	4,257,818
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	5,420,886	0	21,194	(33)	0	1,734,951
390	Accum Deferred Income Tax	Enter Data	695,824	0	2,343	0	0	328,022
400	Other Rate Base Adjust.	Enter Data	106,268	0	469	49	0	53,984
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	1,872,346	0	6,906	3,912	0	2,248,829
420	Return	Enter Data	210,639	0	777	440	0	252,993
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)
Revenues				
100 Network Access	Enter Data	283,892	2,878,751	6,177,351
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	9,232	17,686
160 Net Revenues	Enter Data	n/a	2,604,090	6,195,036
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	792,659	1,678,585
171 Network Support	Enter Data	n/a	11,519	22,785
172 General Support	Enter Data	n/a	178,084	338,748
173 Central Office	Calculated Field	n/a	579,091	1,223,836
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	536,535	0
176 COE Transmission	Enter Data	n/a	42,556	1,223,836
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	23,965	93,216
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	111,645	213,747
190 Depreciation / Amortization	Enter Data	n/a	753,366	1,231,760
200 Customer Operations	Enter Data	n/a	186,222	116,282
201 Marketing	Enter Data	n/a	31,406	92,312
202 Local Business Office	Enter Data	n/a	63,908	0
203 Revenue Accounting	Enter Data	n/a	90,909	23,970
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	313,372	559,563
230 AFUDC	Enter Data	n/a	2,481	6,162
240 Other Exp. & Adjustments	Enter Data	n/a	921	1,878
250 Taxes Other than FIT	Enter Data	n/a	195,221	368,533
260 Total Exp and Other Taxes	Enter Data	n/a	2,355,888	4,176,512
		----	----	----
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	193,467	645,147
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	2,549,355	4,821,659
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	1,172,014	2,033,686
320 Central Office Equip-Switch	Calculated Field	n/a	7,176,147	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	7,176,147	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	2,943,148	17,085,683
331	Subscriber Lines	Enter Data	n/a	0	13,889,032
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	1,897,826	3,196,651
334	Host Remote	Enter Data	1,045,322	1,045,322	0
340	Cable & Wire	Calculated Field	n/a	882,071	3,515,078
341	Subscriber Lines	Enter Data	n/a	0	760,470
342	Exchange	Enter Data	n/a	0	2,628,874
343	Interexchange	Enter Data	n/a	595,440	125,734
344	Host Remote	Enter Data	286,631	286,631	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	1,031	2,772
370	Total Plant In Service	Calculated Field	n/a	12,174,411	22,637,219
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	7,176,998	9,041,063
390	Accum Deferred Income Tax	Enter Data	n/a	1,026,190	1,595,906
400	Other Rate Base Adjust.	Enter Data	n/a	160,770	317,103
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	4,131,993	12,317,354
420	Return	Enter Data	n/a	464,849	1,385,702
430	Rate of Return	Enter Data	n/a	11.25%	11.25%

Revenues	Total Company (A) Enter Data except for row 173.	Part 64 Adjustments (B) Enter Data except for row 173.	Other Adjustments (C) Enter Data except for row 173.	Subject to Separations (D) Calculated Field	Total Interstate (E) Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	3,584,835
171 Network Support	n/a	n/a	n/a	n/a	79,154
172 General Support	n/a	n/a	n/a	n/a	1,200,172
173 Central Office	n/a	n/a	n/a	n/a	1,324,437
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	630,802
176 COE Transmission	n/a	n/a	n/a	n/a	693,635
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	981,069
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,224,166
190 Depreciation / Amortization	9,661,364	474,266	0	9,187,078	2,641,708
200 Customer Operations	n/a	n/a	n/a	n/a	1,228,859
201 Marketing	n/a	n/a	n/a	n/a	357,336
202 Local Business Office	n/a	n/a	n/a	n/a	74,791
203 Revenue Accounting	n/a	n/a	n/a	n/a	796,732
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	1,203,372
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	7,196
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,275,884
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	11,179,012
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	30,287	144	0	30,143	9,240
290 Federal Income Taxes	n/a	n/a	n/a	n/a	1,231,214
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	12,410,226
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COS-1(H)
Filing Date:
Filing Entity:
Transmittal Number of 36
COSA:

6/28/02
ALNY
108
ALNYAN02

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	20,598,186	2,005,522	0	18,592,664	5,356,507
320 Central Office Equip-Switch	35,724,134	0	0	35,724,134	6,959,136
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	35,724,134	0	0	35,724,134	6,959,136
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	36,960,502	0	0	36,960,502	15,200,315
331 Subscriber Lines	22,690,918	0	0	22,690,918	9,617,312
332 Exchange Circuit	1,845,935	0	0	1,845,935	0
333 Interexchange Circuit	8,090,912	0	0	8,090,912	4,612,347
334 Host Remote	4,332,737	0	0	4,332,737	970,656
340 Cable & Wire	91,185,266	0	0	91,185,266	25,005,458
341 Subscriber Lines	793,448	0	0	793,448	0
342 Exchange	562,725	0	0	562,725	532,898
343 Interexchange	1,734,399	0	0	1,734,399	825,894
344 Host Remote	1,174,021	0	0	1,174,021	273,780
350 Info Orig/Term Equipment	198,421	182,175	0	16,246	4,061
360 Amortizable Assets	23,213	0	0	23,213	6,607
370 Total Plant In Service	184,689,721	2,187,697	0	182,502,024	52,532,084
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	112,482,597	17,252,693	0	95,229,904	26,162,833
390 Accum Deferred Income Tax	14,769,211	241,757	0	14,527,454	4,146,291
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,092,285
	----	----	----	----	----
Return Data					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	23,315,245
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

COS-1(H)
Filing Date:
Filing Entity:
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6/28/02
ALNY
108
ALNYAN02

	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	
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Telephone Plant in Service							
310 General Support	0	88,457	5,268,051	0	462	2,774,271	2,774,733
320 Central Office Equip-Switch	0	0	6,959,137	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	6,959,137	0	0	0	0
324 Equal Access	0	0	0	0	0	0	0
330 Central Office Equip-Trans	0	442,208	14,758,106	0	0	4,273,529	4,273,529
331 Subscriber Lines	0	0	9,617,312	0	0	4,273,529	4,273,529
332 Exchange Circuit	0	0	0	0	0	0	0
333 Interexchange Circuit	0	442,208	4,170,139	0	0	0	0
334 Host Remote	0	0	970,656	0	0	0	0
340 Cable & Wire	0	134,819	24,870,640	0	0	0	20,765,201
341 Subscriber Lines	0	0	0	0	0	0	0
342 Exchange	0	0	532,898	0	0	0	0
343 Interexchange	0	134,819	691,076	0	0	0	0
344 Host Remote	0	0	273,780	0	0	0	0
350 Info Orig/Term Equipment	0	0	4,062	0	4,060	0	4,060
360 Amortizable Assets	0	18	6,589	0	1	3,762	3,763
370 Total Plant In Service	0	665,501	51,866,584	0	4,523	27,816,762	27,821,285
	----	----	----	----	----	----	----
Adjustments to TPIS							
380 Depr / Amor Reserve	0	268,776	25,894,059	0	4,226	13,847,924	13,852,150
390 Accum Deferred Income Tax	0	56,356	4,089,935	0	361	2,175,942	2,176,302
400 Other Rate Base Adjust.	0	11,726	1,080,558	0	96	593,082	593,179
	----	----	----	----	----	----	----
Return Data							
410 Average Rate Base	Enter Data	n/a	22,963,149	0	33	12,385,979	12,386,012
420 Return	Enter Data	n/a	2,583,349	0	3	1,393,422	1,393,425
430 Rate of Return	Calculated Field	n/a	11.25%	0.00%	9.16%	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	2,324,024	0	4,695	93,294	0	1,071,962	371,553	3,865,528	3,405,407
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	2,711	0	4	0	0	3,764	n/a	6,479	11,822
160 Net Revenues	2,326,735	0	4,699	93,294	0	1,075,726	n/a	3,500,454	3,417,229
Expenses	----	----	----	----	----	----	----	----	----
170 Plant Specific	817,412	0	1,586	0	0	234,718	n/a	1,053,716	867,061
171 Network Support	11,287	0	24	0	0	5,669	n/a	16,980	18,531
172 General Support	176,403	0	381	0	0	88,132	n/a	264,916	278,882
173 Central Office	629,722	0	1,142	0	0	106,915	n/a	737,779	440,547
174 Operator Systems	0	0	0	0	0	0	n/a	0	0
175 COE Switching	629,722	0	1,080	0	0	0	n/a	630,802	0
176 COE Transmission	0	0	62	0	0	106,915	n/a	106,977	440,547
177 IOT	0	0	0	0	0	0	n/a	0	0
178 Cable & Wire Facilities	0	0	36	0	0	34,008	n/a	34,044	129,100
180 Plant Non-Sp. Less Dep/Amor	124,494	0	271	0	0	62,921	n/a	187,686	198,655
190 Depreciation / Amortization	510,701	0	1,071	0	0	212,591	n/a	724,363	658,944
200 Customer Operations	115,137	0	233	74,924	0	63,395	n/a	253,689	114,558
201 Marketing	50,828	0	98	0	0	28,973	n/a	79,899	87,210
202 Local Business Office	0	0	0	74,791	0	0	n/a	74,791	0
203 Revenue Accounting	64,307	0	134	132	0	34,419	n/a	98,992	27,347
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	213,113	0	354	15,340	0	73,043	n/a	301,850	232,762
230 AFUDC	1,917	0	4	0	0	607	n/a	2,528	2,797
240 Other Exp. & Adjustments	995	0	1	0	0	617	n/a	1,613	1,724
250 Taxes Other than FIT	191,533	0	375	3,031	0	92,649	n/a	287,588	294,455
260 Total Exp and Other Taxes	1,975,302	0	3,895	93,295	0	740,541	n/a	2,813,033	2,370,956
FIT Adjustments	----	----	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0	n/a	0	0
280 Amortized ITC	1,680	0	(14)	0	0	2,490	n/a	4,156	1,842
290 Federal Income Taxes	108,384	0	290	0	0	104,377	n/a	213,051	341,377
300 Total Expenses & Taxes	2,083,686	0	4,185	93,295	0	844,918	n/a	3,026,084	2,712,333

COS-1(H)
Filing Date:
Filing Entity:
Transmittal Number
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6/28/02
ALNY
108
ALNYAN02

	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service	----	----	----	----	----	----	----	----	----	----
310 General Support	777,664	0	1,251	0	0	457,137	n/a		1,236,052	1,257,266
320 Central Office Equip-Switch	6,947,624	0	11,513	0	0	0	n/a		6,959,137	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	6,947,624	0	11,513	0	0	0	n/a		6,959,137	0
324 Equal Access	0	0	0	0	0	0	n/a		0	0
330 Central Office Equip-Trans	0	0	2,835	0	0	2,658,750	n/a		2,661,585	7,822,992
331 Subscriber Lines	0	0	0	0	0	0	n/a		0	5,343,783
332 Exchange Circuit	0	0	0	0	0	0	n/a		0	0
333 Interexchange Circuit	0	0	2,835	0	0	1,688,095	n/a		1,690,930	2,479,209
334 Host Remote	0	0	0	0	0	970,656		970,656	1,941,311	0
340 Cable & Wire	0	0	967	0	0	843,314	n/a		844,281	3,261,159
341 Subscriber Lines	0	0	0	0	0	0	n/a		0	0
342 Exchange	0	0	0	0	0	0	n/a		0	532,898
343 Interexchange	0	0	967	0	0	569,535	n/a		570,502	120,575
344 Host Remote	0	0	0	0	0	273,780		273,780	273,780	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	n/a		0	2
360 Amortizable Assets	937	0	4	0	0	311	n/a		1,251	1,575
370 Total Plant In Service	7,726,224	0	16,569	0	0	3,959,512	n/a		11,702,305	12,342,994
Adjustments to TPIS	----	----	----	----	----	----	----	----	----	----
380 Depr / Amor Reserve	5,041,164	0	10,965	0	0	1,656,646	n/a		6,708,775	5,333,134
390 Accum Deferred Income Tax	648,677	0	1,257	0	0	316,477	n/a		966,411	947,222
400 Other Rate Base Adjust.	158,163	0	331	0	0	76,050	n/a		234,544	252,836
Return Data	----	----	----	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	2,194,546	0	4,678	0	2,062,440		n/a	4,261,663	6,315,475
420 Return	Enter Data	246,885	0	525	0	232,023		n/a	479,433	710,491
430 Rate of Return	Calculated Field	11.25%	0.00%	11.22%	0.00%	0.00%	11.25%	n/a	11.25%	11.25%

COS-2

Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number: 108
COSA: ALNYAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 15 of 36

	Common Line (A) Calculated Field except for rows 125 and 225	Traffic Sensitive Switched (B) Calculated Field except for rows 125 and 225	Traffic Sensitive Special (C) Calculated Field except for rows 125 and 225	Other Interstate (D) Calculated Field except for rows 125 and 225	Total Interstate (E) Calculated Field except for rows 125 and 225	Total Co. Subject to Separations (F) Calculated Field except for rows 125 and 225
Forecast, 7/02 - 6/30						
Revenue Requirement						
100 Depreciation/Amortization	1,209,531	753,366	1,231,760	37,923	3,232,580	9,829,362
105 Expense Less Dep & Amor	2,893,670	1,407,301	2,576,218	421,997	(4,259,085)	(9,829,362)
110 Taxes Less FIT	451,587	195,221	368,533	11,163	1,026,505	n/a
115 Return	1,302,509	464,849	1,385,702	0	3,153,061	n/a
120 FIT	575,316	193,467	645,147	19,032	1,432,962	3,825,627
125 Uncol., IDC & Other Adj.	(57,789)	(9,232)	(17,686)	0	(84,707)	n/a
130 Revenue Requirement	6,374,824	3,004,972	6,189,675	490,116	16,059,588	3,825,627
135 Access Service Revenue	6,374,824	3,004,972	6,189,675	490,116	16,059,588	3,825,627
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	27,850,339	12,174,411	22,637,219	730,112	63,392,082	194,930,075
145 Rate Base Adjustments	384,300	160,770	317,103	8,563	870,736	n/a
150 Depreciation Reserves	14,421,862	7,176,998	9,041,063	280,941	30,920,864	103,660,643
155 Accum Deferred Income Tax	2,234,919	1,026,190	1,595,906	57,755	4,914,769	15,663,475
160 Average Rate Base	11,577,858	4,131,993	12,317,354	0	28,027,206	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	1,222,882	724,363	658,944	35,522	2,641,711	9,187,078
205 Expense Less Dep & Amor	3,553,704	1,801,082	1,417,557	489,071	(3,917,605)	(9,187,078)
210 Taxes Less FIT	664,711	287,588	294,455	29,140	1,275,894	n/a
215 Return	1,393,425	479,433	710,491	0	2,583,349	n/a
220 FIT	660,477	213,051	341,377	16,307	1,231,212	3,872,988
225 Uncol., IDC & Other Adj.	(56,163)	(6,479)	(11,822)	0	(74,464)	n/a
230 Revenue Requirement	7,439,036	3,499,038	3,411,002	570,040	14,919,116	3,872,988
235 Access Service Revenue	7,439,036	3,499,038	3,411,002	570,040	14,919,116	3,872,988
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	27,821,285	11,702,305	12,342,994	665,501	52,532,085	182,502,024
245 Rate Base Adjustments	593,179	234,544	252,836	11,726	1,092,284	n/a
250 Depreciation Reserves	13,852,150	6,708,775	5,333,134	268,776	26,162,834	95,229,904
255 Accum Deferred Income Tax	2,176,302	966,411	947,222	56,356	4,146,291	14,527,454
260 Average Rate Base	12,386,012	4,261,663	6,315,475	0	22,963,149	n/a

COS-2

Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number: 108
COSA: ALNYAN02

Rate-of-Return TRP

7/02 - 6/30
Versus 2001 Actual

Page 16 of 36

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
Forecast, 7/01 - 6/02						
Revenue Requirement						
100 Depreciation/Amortization	1,269,763	774,724	408,717	0	2,453,204	9,156,406
105 Expense Less Dep & Amor	3,653,486	1,835,398	874,035	0	6,362,919	n/a
110 Taxes Less FIT	853,092	380,147	236,302	0	n/a	n/a
115 Return	1,441,365	493,413	447,600	0	n/a	n/a
120 FIT	679,453	221,201	206,249	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(56,018)	(2,130)	(7,521)	0	n/a	n/a
130 Revenue Requirement	7,841,141	3,702,753	2,165,382	0	n/a	n/a
135 Access Service Revenue	7,841,141	3,702,753	2,165,382	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	28,751,050	12,562,994	8,067,936	0	49,381,980	183,017,028
145 Rate Base Adjustments	800,681	334,388	211,884	0	1,346,953	n/a
150 Depreciation Reserves	14,927,552	7,685,391	3,790,069	0	26,403,012	100,150,878
155 Accum Deferred Income Tax	1,812,052	826,092	511,089	0	3,149,233	11,749,283
160 Average Rate Base	12,812,125	4,385,898	3,978,661	0	21,176,684	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	1,246,646	869,074	358,017	0	2,473,737	8,911,258
205 Expense Less Dep & Amor	3,562,251	1,877,702	729,552	0	6,169,505	n/a
210 Taxes Less FIT	762,948	381,518	190,068	0	1,334,534	n/a
215 Return	1,479,667	633,319	414,657	0	2,527,643	n/a
220 FIT	676,857	276,343	193,095	0	1,146,295	n/a
225 Uncol., IDC & Other Adj.	(51,187)	(5,904)	(6,538)	0	(63,629)	n/a
230 Revenue Requirement	7,677,182	4,032,052	1,878,851	0	13,588,085	n/a
235 Access Service Revenue	7,677,182	4,032,052	1,878,851	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	28,413,304	14,012,748	7,176,416	0	49,602,467	178,756,659
245 Rate Base Adjustments	754,259	365,988	182,069	0	1,302,315	n/a
250 Depreciation Reserves	14,134,884	7,755,218	3,184,509	0	25,074,611	91,869,804
255 Accum Deferred Income Tax	1,880,091	994,005	488,127	0	3,362,223	12,090,158
260 Average Rate Base	13,152,588	5,629,512	3,685,848	0	22,467,948	n/a

COS-2

Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number: 108
COSA: ALNYAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

Page 17 of 36

	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/00 - 6/01						
Revenue Requirement						
100 Depreciation/Amortization	1,202,542	700,373	264,476	31,768	2,199,159	8,547,036
105 Expense Less Dep & Amor	3,701,923	1,963,548	568,960	591,500	6,825,931	n/a
110 Taxes Less FIT	840,363	376,015	160,185	35,016	n/a	n/a
115 Return	1,283,712	500,846	261,551	30,188	n/a	n/a
120 FIT	524,880	201,889	105,144	10,483	n/a	n/a
125 Uncol., IDC & Other Adj.	(36,351)	(12,612)	(3,867)	(39)	n/a	n/a
130 Revenue Requirement	7,517,069	3,730,059	1,356,449	0	n/a	n/a
135 Access Service Revenue	7,517,069	3,730,059	1,356,449	698,916	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	27,236,128	10,926,744	5,314,806	580,505	44,058,183	168,851,748
145 Rate Base Adjustments	933,648	352,248	175,436	15,630	1,476,962	n/a
150 Depreciation Reserves	15,254,841	6,170,574	2,865,157	290,509	24,581,081	94,893,808
155 Accum Deferred Income Tax	1,504,153	656,468	300,184	37,288	2,498,093	9,628,498
160 Average Rate Base	11,410,780	4,451,952	2,324,900	268,336	18,455,968	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	1,201,440	922,556	235,524	30,874	2,390,394	8,539,951
205 Expense Less Dep & Amor	3,925,463	2,458,431	530,460	662,228	7,576,582	n/a
210 Taxes Less FIT	761,548	425,924	127,300	40,533	1,355,305	n/a
215 Return	1,485,815	722,182	278,466	35,588	2,522,051	n/a
220 FIT	629,569	287,402	117,804	13,597	1,048,372	n/a
225 Uncol., IDC & Other Adj.	(34,739)	(15,772)	(2,532)	(36)	(53,079)	n/a
230 Revenue Requirement	7,969,096	4,800,723	1,287,022	782,784	14,839,625	n/a
235 Access Service Revenue	7,969,096	4,800,723	1,287,022	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	27,331,012	14,488,979	4,724,122	574,719	47,118,832	169,737,692
245 Rate Base Adjustments	1,110,029	570,505	189,400	22,800	1,892,734	n/a
250 Depreciation Reserves	13,371,683	7,550,418	2,112,541	236,258	23,270,899	84,878,906
255 Accum Deferred Income Tax	1,862,118	1,089,682	325,722	44,922	3,322,443	11,835,372
260 Average Rate Base	13,207,241	6,419,384	2,475,259	0	22,418,222	n/a

REV-1
Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number: 108
COSA: ALNYAN02

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

Page 18 of 36

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	5.52	n/a	n/a	14144	936,899	n/a
120 Single Line Business EUCL	n/a	n/a	5.52	n/a	n/a	10549	698,766	n/a
130 Residential EUCL	n/a	n/a	5.52	n/a	n/a	77802	5,153,604	n/a
140 Special Access Surcharge	n/a	n/a	25.00	n/a	n/a	12	21,600	n/a
150 Terminating CCL Premium	0.011400	n/a	n/a	160,665,056	n/a	n/a	1,831,582	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	79,229,686	n/a	n/a	792,297	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	9,434,747	6,765,816

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.	0.000336	n/a	n/a	250,040,743	n/a	n/a	840	n/a
230 White Pg. Surcharge Non-Prem.	0.000151	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	83,692
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.003793	n/a	n/a	250,040,743	n/a	n/a	948,405	n/a
270 Non-Premium	0.001707	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	1,587,471
Local Transport	----	----	----	----	----	----	----	----
300 Premium LT Term.	N/A	n/a	n/a	0	n/a	n/a	N/A	n/a
310 Non-Prem. LT Term	N/A	n/a	n/a	0	n/a	n/a	N/A	n/a
320 Premium LT Facility	n/a N/A	n/a	n/a	n/a	N/A	n/a	N/A	n/a
330 Non-Prem. LT Facility	n/a N/A	n/a	n/a	n/a	N/A	n/a	N/A	n/a
340 Tandem Switching	0.000000	n/a	n/a	91,014,830	n/a	n/a	0	n/a
350 TST Termination	0.000471	n/a	n/a	281,445,860	n/a	n/a	132,561	n/a
360 TST Facility	n/a	0.000230	n/a	n/a	1,181,792,567	n/a	271,812	n/a
370 Premium Interconnection	0.000000	n/a	n/a	250,040,743	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

ALNY

108

ALNYAN02

Rate-of-Return TRP

Switched Access Revenue

Test Year, 7/02 - 7/03

Page 19 of 36

	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	2218.78	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	1045.87	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	97.83	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	209.28	n/a	n/a	50	n/a	10,464	n/a
420 DS1 Direct Term.	46.27	n/a	n/a	1533	n/a	n/a	70,932	n/a
430 DS1 Direct Facility	n/a	n/a	20.91	n/a	n/a	13480.2774	281,873	n/a
440 VG Entrance Facility	n/a	35.80	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	24.49	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	2.85	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	111,978	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	879,620	923,696
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	22.38	n/a	n/a	366	n/a	8,191	n/a
500 4-Wire Chan. Term.	n/a	35.8	n/a	n/a	1587	n/a	56,815	n/a
510 Channel Mileage Term.	24.49	n/a	n/a	1523.396528	n/a	n/a	37,308	n/a
520 Channel Mileage Facility	n/a	n/a	2.85	n/a	n/a	11949.87282	34,057	n/a
530 Non-Recurring	n/a	215	n/a	n/a	6	n/a	1,290	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	209.28	n/a	n/a	7494	n/a	1,568,344	n/a
550 Channel Mileage Term.	46.27	n/a	n/a	6783.006353	n/a	n/a	313,850	n/a
560 Channel Mileage Facility	n/a	n/a	20.91	n/a	n/a	65897.71611	1,377,921	n/a
570 Non-Recurring	n/a	303	n/a	n/a	177	n/a	53,631	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	3,451,407	6,177,351

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: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 20 of 36

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	6,197,542	6,113,745	83,797	0
120 Local Switching	948,405	948,405	0	0
130 Equal Access	0	0	0	0
140 Information	84,014	84,014	0	0
150 Local Transport	879,620	795,528	84,092	0
160 Total TS - Switched Calculated Field	1,912,039	1,827,947	84,092	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: ALNY
 Transmittal Number: 108
 COSA: ALNYAN02

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

Page 21 of 36

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)	0.00611000 ----	0.00401300 ----	0.38% ----	-37.92% ----	-5.48% ----
140 N.P. Switching (\$/MOU)	0.00275000 ----	0.00180600 ----	0.00170700 ----	-37.93% ----	-5.48% ----
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 ----	6.61 ----	5.52 ----	-8.00% ----	-16.49% ----
190 Residential & Single Line Bus.	3.5	5	5.52	0.58	0.10

RTE-1

Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number: 108
COSA: ALNYAN02

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

Page 22 of 36

	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)	135.05	138.12	209.28	54.96%	51.52%
230 DS1 Direct Trunk (\$/Circuit)	29.86	30.54	46.27	54.96%	51.51%
240 Tdm Sw. Transport ((\$/Circuit)	0.000449	0.000605	0.000471	4.90%	-22.15%
250 Tdm. Switching (\$/Tdm. MOU)	0.000000	0.000000	0.000000	#VALUE!	#VALUE!
260 Prem. Interconnection (\$/MOU)	0.001466	0.000000	0.000000	-100.00%	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000660	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)	48.64	49.73	75.37	54.95%	51.56%
300 4-Wire VG (\$/Cir., Avg. Mileage)	57.30	58.59	88.79	54.96%	51.54%

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: ALNY
Transmittal Number: 108
COSA: ALNYAN02

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

Page 23 of 36

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	1,029,024	1,133,641	104,617	946,702	(186,939)
120 Residential & Single Line Bus.	3,739,890	5,342,700	1,602,810	5,898,341	555,641
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: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 24 of 36

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	ALFN	ALFN	NECA	
110	ALJN	ALJN	NECA	
120	ALRJ	ALRJ	NECA	
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: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 25 of 36

COSA	Local Switching (D)	Local Transport (E)	Information (F)	Equal Access (G)	Special Access (H)	
100	ALFN	ALFN	ALFN	ALFN	ALFN	
110	ALJN	ALJN	ALJN	ALJN	ALJN	
120	ALRJ	ALRJ	ALRJ	ALRJ	ALRJ	
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: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 1 of 3

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: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 2 of 3

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: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 3 of 3

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	57,220,845	0	57,220,845	57,220,845	N/A	36,049,132
110 2nd Qtr. 1998	58,985,443	0	58,985,443	58,985,443	N/A	37,160,829
120 3rd Qtr. 1998	63,405,172	0	63,405,172	63,405,172	N/A	39,945,258
130 4th Qtr. 1998	61,968,736	0	61,968,736	61,968,736	N/A	39,040,304
140 1st Qtr. 1999	60,962,999	0	60,962,999	60,962,999	N/A	35,358,539
150 2nd Qtr. 1999	59,512,816	0	59,512,816	59,512,816	N/A	34,517,433
160 3rd Qtr. 1999	64,469,275	0	64,469,275	64,469,275	N/A	37,392,180
170 4th Qtr. 1999	62,868,292	0	62,868,292	62,868,292	N/A	36,463,609
180 1st Qtr. 2000	64,220,143	0	64,220,143	64,220,143	11,050,545	37,889,884
190 2nd Qtr. 2000	62,934,832	0	62,934,832	62,934,832	11,219,918	37,131,551
200 3rd Qtr. 2000	67,274,374	0	67,274,374	67,274,374	13,251,694	39,691,881
210 4th Qtr. 2000	64,129,543	0	64,129,543	64,129,543	10,851,528	37,836,430
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	257,684,477	20,676	257,705,153	257,693,781	44,963,677	144,314,886
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	250,040,743	0	250,040,743	250,040,743	91,014,830	140,022,816

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

Filing Entity: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 29 of 36

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	1939	1939	12559.65245	1953	1953	11949.87282
130 WATS	104	104	636.3475542	128	128	783.1969898
140 full-time Audio	180	180	972	60	60	0
150 High Capacity	5641	5641	48046	7494	7494	65897.71611

DMD-3

Filing Date: 6/28/02

Filing Entity: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 30 of 36

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:****ALNY****Transmittal Number:****108****COSA:****ALNYAN02****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	250,040,743
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	257,705,153
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	272,620,521
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	258,558,892
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	262,082,834
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	247,813,382
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	258,377,265
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	241,580,196

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

DMD-5

Filing Date: 6/28/02

Filing Entity: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 1 of 1

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	60.00	0.00	0.00	50.00	0.00
110 Direct Trunked Transport	0.00	1330.00	0.00	0.00	1533.00	0.00

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

ERN-1

Filing Date: 6/28/02

Filing Entity: ALNY

Transmittal Number: 108

COSA: ALNYAN02

Page 1 of 1

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	10.88%	8.67%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	5.33%	-1.11%	11.25%
130 Local Switching	14.19%	17.99%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	8.81%	7.93%	11.25%
160 Traffic Sensitive Switched, Total	12.55%	12.79%	11.25%

Filing Date:
Filing Entity
Transmittal Number:
COSA:
Page 1 of 1

07/02/02
Telephone Company
108
ALNYAN02

Rate-of-Return TRP
Base Study Factor

			Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
Relative MOU's - Tandem Switching								
100	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
110	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
120	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOU's								
130	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
140	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
150	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOU Miles								
160	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
170	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
180	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minutes								
190	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
200	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
210	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minute Miles								
220	Interstate	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
230	Total Company	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
240	IS Factor	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a

The above Base Study Factors apportion on the following investment:

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

RORDEM-1
Filing Date: 6/28/02
Filing Entity: ALNY
Transmittal Number: 108
COSA: ALNYAN02
Page 1 of 1

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

**Interstate
WDEM Factor**

**(H)
Calculated
Field**

n/a
n/a
n/a
n/a
n/a
n/a
n/a