

COS-1(P)
Filing Date: 6/28/02
Filing Entity: ALAR
Transmittal Number : 108
COSA: ALARAN02

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	3,184,402	6,153
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	57,410	26
172 General Support	Enter Data	n/a	n/a	n/a	n/a	845,381	6,127
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	1,352,581	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	558,500	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	794,082	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	929,030	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	1,047,111	0
190 Depreciation / Amortization	Enter Data	20,368,386	695,295	0	19,673,091	5,963,593	2,023
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	1,125,441	427,700
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	258,718	109
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	52,390	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	814,333	427,591
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	1,996,786	161,717
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	62,266	29
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	18,870	9
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	1,099,336	852
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	14,497,807	598,483
	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	2,257,680	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	16,755,486	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	23,116,887	1,024,425	0	22,092,462	6,830,041	49,498
320 Central Office Equip-Switch	Calculated Field	57,431,971	0	0	57,431,971	12,381,074	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	5,309,179	0	0	5,309,179	2,936,617	0

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Filing Date: 6/28/02

Filing Entity: ALAR

Transmittal Number : 108

COSA: ALARAN02

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	52,122,792	0	0	52,122,792	9,444,457	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	66,324,030	0	0	66,324,030	29,641,729	0
331	Subscriber Lines	Enter Data	44,278,535	0	0	44,278,535	18,927,908	0
332	Exchange Circuit	Enter Data	414,888	0	0	414,888	0	0
333	Interexchange Circuit	Enter Data	16,144,733	0	0	16,144,733	8,443,498	0
334	Host Remote	Enter Data	5,485,875	0	0	5,485,875	2,270,322	0
340	Cable & Wire	Calculated Field	202,552,213	0	0	202,552,213	58,857,691	0
341	Subscriber Lines	Enter Data	179,738,167	0	0	179,738,167	45,585,116	0
342	Exchange	Enter Data	9,556,262	0	0	9,556,262	6,932,665	0
343	Interexchange	Enter Data	7,683,825	0	0	7,683,825	4,033,135	0
344	Host Remote	Enter Data	5,573,959	0	0	5,573,959	2,306,775	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	15,008	0	0	15,008	4,640	2
370	Total Plant In Service	Calculated Field	349,440,109	1,024,425	0	348,415,684	107,715,175	49,498
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	180,058,405	6,680,167	0	173,378,238	52,965,724	19
390	Accum Deferred Income Tax	Enter Data	32,295,219	150,270	0	32,144,949	9,870,153	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	1,589,071	730
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	46,468,368	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	21,057,819	0	0	11,102,657	11,102,657
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	130,541	0	0	69,779	69,779
160 Net Revenues	Enter Data	n/a	21,188,360	0	0	11,172,436	11,172,436
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	5,365	3,172,884	0	0	1,194,543	1,194,543
171 Network Support	Enter Data	198	57,186	0	0	29,572	29,572
172 General Support	Enter Data	2,783	836,471	0	0	431,020	431,020
173 Central Office	Calculated Field	1,524	1,351,057	0	0	42,378	42,378
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	558,500	0	0	0	0
176 COE Transmission	Enter Data	1,524	792,558	0	0	42,378	42,378
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	860	928,170	0	0	691,573	691,573
180 Plant Non-Sp. Less Dep/Amor	Enter Data	1,396	1,045,715	0	0	851,510	851,510
190 Depreciation / Amortization	Enter Data	21,651	5,939,918	0	0	2,627,466	2,627,466
200 Customer Operations	Enter Data	1,056	696,685	0	0	404,797	404,797
201 Marketing	Enter Data	817	257,793	0	0	122,040	122,040
202 Local Business Office	Enter Data	0	52,390	0	0	0	0
203 Revenue Accounting	Enter Data	239	386,503	0	0	282,757	282,757
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	2,914	1,832,155	0	0	913,546	913,546
230 AFUDC	Enter Data	215	62,023	0	0	32,073	32,073
240 Other Exp. & Adjustments	Enter Data	65	18,797	0	0	9,720	9,720
250 Taxes Other than FIT	Enter Data	3,894	1,094,590	0	0	569,120	569,120
260 Total Exp and Other Taxes	Enter Data	36,555	13,862,768	0	0	6,602,776	6,602,776
		----	----	----	----	----	----
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	2,246,588	0	0	1,177,306	1,177,306
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	16,109,356	0	0	7,780,082	7,780,082
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	22,487	6,758,056	0	0	3,482,319	3,482,319
320 Central Office Equip-Switch	Calculated Field	0	12,381,074	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	2,936,617	0	0	0	0

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323	Local Switching Cat. 3	Enter Data	0	9,444,457	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	294,366	29,347,363	0	0	8,184,946	8,184,946
331	Subscriber Lines	Enter Data	0	18,927,908	0	0	8,184,946	8,184,946
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	294,366	8,149,133	0	0	0	0
334	Host Remote	Enter Data	0	2,270,322	0	0	0	0
340	Cable & Wire	Calculated Field	54,481	58,803,210	0	0	43,813,895	43,813,895
341	Subscriber Lines	Enter Data	0	45,585,116	0	0	43,813,895	43,813,895
342	Exchange	Enter Data	0	6,932,665	0	0	0	0
343	Interexchange	Enter Data	54,481	3,978,654	0	0	0	0
344	Host Remote	Enter Data	0	2,306,775	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	16	4,622	0	0	2,390	2,390
370	Total Plant In Service	Calculated Field	371,349	107,294,325	0	0	55,483,550	55,483,550
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	174,964	52,790,741	0	0	27,037,991	27,037,991
390	Accum Deferred Income Tax	Enter Data	33,036	9,837,117	0	0	5,090,970	5,090,970
400	Other Rate Base Adjust.	Enter Data	5,478	1,582,862	0	0	818,523	818,523
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	46,249,330	0	0	24,173,112	24,173,112
420	Return	Enter Data	n/a	5,203,050	0	0	2,719,475	2,719,475
430	Rate of Return	Enter Data	n/a	11.25%	0.00%	0.00%	11.25%	11.25%

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		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
Revenues							
100 Network Access	Enter Data	1,676,809	0	42,916	74,637	722,545	1,956,293
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	11,207	0	296	0	3,380	13,890
160 Net Revenues	Enter Data	1,688,015	0	43,212	74,637	725,925	1,970,183
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	506,284	0	12,548	756	152,712	208,910
171 Network Support	Enter Data	5,321	0	140	3	1,605	6,116
172 General Support	Enter Data	79,661	0	2,080	753	24,029	86,594
173 Central Office	Calculated Field	421,302	0	10,177	0	127,079	26,305
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	421,302	0	10,119	0	127,079	0
176 COE Transmission	Enter Data	0	0	57	0	0	26,305
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	152	0	0	89,895
180 Plant Non-Sp. Less Dep/Amor	Enter Data	37,373	0	981	0	11,273	43,120
190 Depreciation / Amortization	Enter Data	922,838	0	23,344	249	278,359	600,974
200 Customer Operations	Enter Data	54,992	0	1,442	52,603	16,588	63,214
201 Marketing	Enter Data	21,960	0	576	13	6,624	25,242
202 Local Business Office	Enter Data	0	0	0	52,390	0	0
203 Revenue Accounting	Enter Data	33,033	0	866	199	9,964	37,972
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	223,144	0	5,580	19,890	67,308	117,506
230 AFUDC	Enter Data	5,771	0	151	4	1,741	6,634
240 Other Exp. & Adjustments	Enter Data	1,749	0	46	1	528	2,010
250 Taxes Other than FIT	Enter Data	93,466	0	2,474	105	28,192	118,843
260 Total Exp and Other Taxes	Enter Data	1,845,618	0	46,566	73,607	556,700	1,161,212
	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	166,830	0	4,489	342	50,321	249,195
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	2,012,447	0	51,055	73,950	607,021	1,410,407
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	643,604	0	16,802	6,086	194,132	699,611
320 Central Office Equip-Switch	Calculated Field	9,339,606	0	224,333	0	2,817,135	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	119,482	0	2,817,135	0

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COSA: ALARAN02

323	Local Switching Cat. 3	Enter Data	9,339,606	0	104,851	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	11,098	0	0	5,080,639
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	11,098	0	0	2,810,318
334	Host Remote	Enter Data	0	0	0	0	0	2,270,322
340	Cable & Wire	Calculated Field	0	0	9,617	0	0	5,695,193
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	9,617	0	0	3,388,418
344	Host Remote	Enter Data	0	0	0	0	0	2,306,775
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	430	0	11	0	130	494
370	Total Plant In Service	Calculated Field	9,983,641	0	261,861	6,086	3,011,398	11,475,938
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	5,559,569	0	144,099	2	1,676,951	5,512,302
390	Accum Deferred Income Tax	Enter Data	964,754	0	25,164	0	291,002	1,039,212
400	Other Rate Base Adjust.	Enter Data	147,284	0	3,863	90	44,426	169,299
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	3,606,601	0	96,461	6,173	1,087,871	5,093,723
420	Return	Enter Data	405,743	0	10,852	694	122,385	573,044
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	827,612	5,300,811	5,481,963
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	28,773	31,989
160 Net Revenues	Enter Data	n/a	4,501,972	5,513,952
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	881,211	1,097,130
171 Network Support	Enter Data	n/a	13,185	14,429
172 General Support	Enter Data	n/a	193,116	212,334
173 Central Office	Calculated Field	n/a	584,862	723,817
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	558,500	0
176 COE Transmission	Enter Data	n/a	26,363	723,817
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	90,047	146,550
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	92,746	101,460
190 Depreciation / Amortization	Enter Data	n/a	1,825,763	1,486,689
200 Customer Operations	Enter Data	n/a	188,840	103,048
201 Marketing	Enter Data	n/a	54,415	81,337
202 Local Business Office	Enter Data	n/a	52,390	0
203 Revenue Accounting	Enter Data	n/a	82,035	21,711
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	433,428	485,181
230 AFUDC	Enter Data	n/a	14,301	15,649
240 Other Exp. & Adjustments	Enter Data	n/a	4,334	4,743
250 Taxes Other than FIT	Enter Data	n/a	243,081	282,389
260 Total Exp and Other Taxes	Enter Data	n/a	3,683,703	3,576,289
		----	----	----
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	471,177	598,105
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	4,154,880	4,174,394
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	1,560,235	1,715,502
320 Central Office Equip-Switch	Calculated Field	n/a	12,381,074	0
321 Operator Systems	Enter Data	n/a	0	0
322 Tandem Switching	Enter Data	n/a	2,936,617	0

COS-1(P)**Filing Date:** 6/28/02**Filing Entity:** ALAR**Transmittal Number :** 108**COSA:** ALARAN02

323	Local Switching Cat. 3	Enter Data	n/a	9,444,457	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	5,091,737	16,070,680
331	Subscriber Lines	Enter Data	n/a	0	10,742,962
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	2,821,415	5,327,718
334	Host Remote	Enter Data	2,270,322	2,270,322	0
340	Cable & Wire	Calculated Field	n/a	5,704,810	9,284,504
341	Subscriber Lines	Enter Data	n/a	0	1,771,220
342	Exchange	Enter Data	n/a	0	6,932,665
343	Interexchange	Enter Data	n/a	3,398,035	580,619
344	Host Remote	Enter Data	2,306,775	2,306,775	0
350	Info Orig/Term Equipment	Enter Data	n/a	0	0
360	Amortizable Assets	Enter Data	n/a	1,066	1,166
370	Total Plant In Service	Calculated Field	n/a	24,738,922	27,071,853
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	12,892,923	12,859,827
390	Accum Deferred Income Tax	Enter Data	n/a	2,320,132	2,426,015
400	Other Rate Base Adjust.	Enter Data	n/a	364,962	399,378
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	9,890,829	12,185,388
420	Return	Enter Data	n/a	1,112,718	1,370,856
430	Rate of Return	Enter Data	n/a	11.25%	11.25%

COS-1(H)
Filing Date:
Filing Entity:
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COSA:

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

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)
Revenues	Enter Data except for row 173.	Enter Data except for row 173.	Enter Data except for row 173.	Calculated Field	Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	3,938,646
171 Network Support	n/a	n/a	n/a	n/a	86,437
172 General Support	n/a	n/a	n/a	n/a	1,272,696
173 Central Office	n/a	n/a	n/a	n/a	1,118,364
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	788,886
176 COE Transmission	n/a	n/a	n/a	n/a	329,478
177 IOT	n/a	n/a	n/a	n/a	(10)
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	1,461,160
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	977,244
190 Depreciation / Amortization	19,949,257	680,988	0	19,268,269	5,534,168
200 Customer Operations	n/a	n/a	n/a	n/a	1,350,475
201 Marketing	n/a	n/a	n/a	n/a	359,143
202 Local Business Office	n/a	n/a	n/a	n/a	41,057
203 Revenue Accounting	n/a	n/a	n/a	n/a	950,275
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	1,531,466
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	14,912
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,018,744
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	14,424,431
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	29,741	84	0	29,657	8,769
290 Federal Income Taxes	n/a	n/a	n/a	n/a	2,163,729
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	16,588,160
	----	----	----	----	----

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

6/28/02
ALAR
108
ALARAN02

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	20,706,186	917,595	0	19,788,591	5,851,927
320 Central Office Equip-Switch	55,061,317	0	0	55,061,317	11,965,233
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	5,346,046	0	0	5,346,046	2,957,010
323 Local Switching Cat. 3	49,715,271	0	0	49,715,271	9,008,224
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	62,492,160	0	0	62,492,160	23,858,795
331 Subscriber Lines	40,812,567	0	0	40,812,567	13,658,859
332 Exchange Circuit	403,332	0	0	403,332	0
333 Interexchange Circuit	14,879,394	0	0	14,879,394	7,552,602
334 Host Remote	6,396,867	0	0	6,396,867	2,647,335
340 Cable & Wire	193,755,934	0	0	193,755,934	56,235,801
341 Subscriber Lines	208,967	0	0	208,967	0
342 Exchange	2,187,383	0	0	2,187,383	1,367,931
343 Interexchange	7,352,805	0	0	7,352,805	3,860,704
344 Host Remote	5,331,821	0	0	5,331,821	2,206,567
350 Info Orig/Term Equipment	2	2	0	1	0
360 Amortizable Assets	15,008	0	0	15,008	4,438
370 Total Plant In Service	332,030,606	917,596	0	331,113,010	97,916,195
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	159,702,402	5,924,959	0	153,777,443	45,141,035
390 Accum Deferred Income Tax	36,258,088	168,709	0	36,089,379	10,626,330
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,484,869
	----	----	----	----	----
Return Data					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	44,633,700
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	20,672,791	0	(13)	11,055,821	11,055,808
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	114,089	0	0	63,055	63,055
160 Net Revenues	n/a	n/a	20,786,880	0	(13)	11,118,876	11,118,863
Expenses	----	----	----	----	----	----	----
170 Plant Specific	0	14,244	3,924,399	0	(10)	1,938,642	1,938,632
171 Network Support	0	447	85,990	0	0	47,647	47,647
172 General Support	0	6,812	1,265,881	0	0	701,644	701,644
173 Central Office	0	5,588	1,112,776	0	0	99,610	99,610
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	0	0	788,887	0	0	0	0
176 COE Transmission	0	5,588	323,889	0	0	99,610	99,610
177 IOT	0	0	(10)	0	(10)	0	(10)
178 Cable & Wire Facilities	0	1,395	1,459,764	0	0	1,089,743	1,089,743
180 Plant Non-Sp. Less Dep/Amor	0	3,207	974,037	0	0	701,564	701,564
190 Depreciation / Amortization	0	29,139	5,505,028	0	0	2,651,286	2,651,286
200 Customer Operations	487,353	2,124	861,000	0	0	534,408	534,408
201 Marketing	0	1,891	357,252	0	0	197,588	197,588
202 Local Business Office	0	0	41,057	0	0	0	0
203 Revenue Accounting	487,353	233	462,688	0	0	336,819	336,819
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	118,011	5,347	1,408,109	0	(3)	772,905	772,902
230 AFUDC	n/a	n/a	58,442	0	0	32,433	32,433
240 Other Exp. & Adjustments	0	81	14,833	0	0	8,215	8,215
250 Taxes Other than FIT	0	5,550	1,013,193	0	0	562,993	562,993
260 Total Exp and Other Taxes	605,364	59,692	13,759,041	0	(13)	7,202,446	7,202,433
FIT Adjustments	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0	0	0
280 Amortized ITC	0	46	8,993	0	0	4,834	4,834
290 Federal Income Taxes	n/a	n/a	2,151,469	0	0	1,331,586	1,199,995
300 Total Expenses & Taxes	n/a	n/a	15,910,510	0	(13)	8,402,441	8,402,428

		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	30,328	5,821,600	0	0	3,225,057	3,225,057
320	Central Office Equip-Switch	0	0	11,965,233	0	0	0	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	2,957,010	0	0	0	0
323	Local Switching Cat. 3	0	0	9,008,224	0	0	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	426,735	23,432,060	0	0	8,773,425	8,773,425
331	Subscriber Lines	0	0	13,658,858	0	0	8,773,425	8,773,425
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	426,735	7,125,868	0	0	0	0
334	Host Remote	0	0	2,647,335	0	0	0	0
340	Cable & Wire	0	54,887	56,180,914	0	0	0	41,963,060
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	1,367,931	0	0	0	0
343	Interexchange	0	54,887	3,805,817	0	0	0	0
344	Host Remote	0	0	2,206,567	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	0	23	4,415	0	0	2,446	2,446
370 Total Plant In Service		0	511,973	97,404,222	0	0	53,963,988	53,963,988
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	222,292	44,918,743	0	0	24,768,539	24,768,539
390	Accum Deferred Income Tax	0	53,770	10,572,560	0	0	5,842,640	5,842,640
400	Other Rate Base Adjust.	0	13,262	2,471,608	0	0	1,369,866	1,369,866
Return Data		----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	44,384,526	0	0	24,722,676	24,722,676
420	Return	Enter Data	n/a	4,993,261	0	0	2,781,302	2,781,302
430	Rate of Return	Calculated Field	n/a	11.25%	0.00%	0.00%	11.25%	11.25%

[illegible]

		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	563,919	0	20,453	0	177,605	724,737	n/a	1,486,713	1,109,831	
320	Central Office Equip-Switch	8,866,718	0	302,106	0	2,796,410	0	n/a	11,965,233	0	
321	Operator Systems	0	0	0	0	0	0	n/a	0	0	
322	Tandem Switching	0	0	160,600	0	2,796,410	0	n/a	2,957,010	0	
323	Local Switching Cat. 3	8,866,718	0	141,506	0	0	0	n/a	9,008,224	0	
324	Equal Access	0	0	0	0	0	0	n/a	0	0	
330	Central Office Equip-Trans	0	0	13,189	0	0	5,987,185	n/a	6,000,374	8,658,261	
331	Subscriber Lines	0	0	0	0	0	0	n/a	0	4,885,433	
332	Exchange Circuit	0	0	0	0	0	0	n/a	0	0	
333	Interexchange Circuit	0	0	13,189	0	0	3,339,851	n/a	3,353,040	3,772,828	
334	Host Remote	0	0	0	0	0	2,647,335	2,647,335	5,294,669	0	
340	Cable & Wire	0	0	9,199	0	0	5,447,788	n/a	5,456,987	8,760,867	
341	Subscriber Lines	0	0	0	0	0	0	n/a	0	0	
342	Exchange	0	0	0	0	0	0	n/a	0	1,367,931	
343	Interexchange	0	0	9,199	0	0	3,241,222	n/a	3,250,421	555,397	
344	Host Remote	0	0	0	0	0	2,206,567	2,206,567	2,206,567	0	
350	Info Orig/Term Equipment	0	0	0	0	0	0	n/a	0	0	
360	Amortizable Assets	427	0	16	0	135	552	n/a	1,130	839	
370 Total Plant In Service		9,431,064	0	344,962	0	2,974,150	12,160,262	n/a	24,910,437	18,529,797	
Adjustments to TPIS		----	----	----	----	----	----	----	----	----	
380	Depr / Amor Reserve	4,717,756	0	169,892	0	1,485,916	5,440,045	n/a	11,813,608	8,336,596	
390	Accum Deferred Income Tax	1,072,899	0	39,161	0	338,472	1,297,709	n/a	2,748,240	1,981,680	
400	Other Rate Base Adjust.	239,047	0	8,919	0	75,617	310,665	n/a	634,247	467,495	
		----	----	----	----	----	----	----	----	----	
Return Data		----	----	----	----	----	----	----	----	----	
410	Average Rate Base	Enter Data	3,879,456	0	144,827	0	1,225,379	5,733,174	n/a	10,982,836	8,679,015
420	Return	Enter Data	436,439	0	16,294	0	137,855	644,982	n/a	1,235,570	976,389
430	Rate of Return	Calculated Field	11.25%	0.00%	11.25%	0.00%	11.25%	11.25%	n/a	11.25%	11.25%

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Filing Date: 6/28/02
Filing Entity: ALAR
Transmittal Number: 108
COSA: ALARAN02

Rate-of-Return TRP

7/02 - 6/30

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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	2,627,466	1,825,763	1,486,689	23,674	5,963,593	19,673,091
105 Expense Less Dep & Amor	3,406,190	1,614,860	1,807,211	606,617	(7,062,929)	(19,673,091)
110 Taxes Less FIT	569,120	243,081	282,389	4,746	1,099,336	n/a
115 Return	2,719,475	1,112,718	1,370,856	0	5,203,050	n/a
120 FIT	1,177,306	471,177	598,105	11,092	2,257,680	6,416,238
125 Uncol., IDC & Other Adj.	(69,779)	(28,773)	(31,989)	0	(130,541)	n/a
130 Revenue Requirement	10,429,778	5,238,825	5,513,261	646,129	21,827,994	6,416,238
135 Access Service Revenue	10,429,778	5,238,825	5,513,261	646,129	21,827,994	6,416,238
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	55,483,550	24,738,922	27,071,853	420,847	107,715,173	348,415,684
145 Rate Base Adjustments	818,523	364,962	399,378	6,209	1,589,071	n/a
150 Depreciation Reserves	27,037,991	12,892,923	12,859,827	174,983	52,965,724	173,378,238
155 Accum Deferred Income Tax	5,090,970	2,320,132	2,426,015	33,036	9,870,153	32,144,949
160 Average Rate Base	24,173,112	9,890,829	12,185,388	0	46,249,330	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	2,651,286	1,876,343	977,399	29,139	5,534,167	19,268,269
205 Expense Less Dep & Amor	3,988,154	2,192,266	1,060,400	630,704	(6,552,910)	(19,268,269)
210 Taxes Less FIT	562,993	254,942	195,258	5,550	1,018,743	n/a
215 Return	2,781,302	1,235,570	976,389	0	4,993,261	n/a
220 FIT	1,199,995	527,855	423,619	12,262	2,163,731	6,439,633
225 Uncol., IDC & Other Adj.	(63,055)	(28,133)	(22,901)	0	(114,089)	n/a
230 Revenue Requirement	11,120,675	6,058,843	3,610,164	677,655	21,467,337	6,439,633
235 Access Service Revenue	11,120,675	6,058,843	3,610,164	677,655	21,467,337	6,439,633
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	53,963,988	24,910,437	18,529,797	511,973	97,916,194	331,113,010
245 Rate Base Adjustments	1,369,866	634,247	467,495	13,262	2,484,870	n/a
250 Depreciation Reserves	24,768,539	11,813,608	8,336,596	222,292	45,141,035	153,777,443
255 Accum Deferred Income Tax	5,842,640	2,748,240	1,981,680	53,770	10,626,330	36,089,379
260 Average Rate Base	24,722,676	10,982,836	8,679,015	0	44,384,526	n/a

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Filing Date: 6/28/02
Filing Entity: ALAR
Transmittal Number: 108
COSA: ALARAN02

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	2,669,415	1,993,208	829,782	0	5,492,405	19,320,966
105 Expense Less Dep & Amor	4,533,524	2,382,220	1,065,629	0	7,981,373	n/a
110 Taxes Less FIT	573,177	273,080	169,682	0	n/a	n/a
115 Return	2,774,656	1,297,709	824,869	0	n/a	n/a
120 FIT	1,184,307	548,294	352,882	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(73,848)	(16,250)	(17,015)	0	n/a	n/a
130 Revenue Requirement	11,661,231	6,478,261	3,225,829	0	n/a	n/a
135 Access Service Revenue	11,661,231	6,478,261	3,225,829	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	54,779,920	26,612,421	16,143,340	0	97,535,681	333,262,210
145 Rate Base Adjustments	1,462,400	710,444	430,961	0	2,603,805	n/a
150 Depreciation Reserves	26,593,012	13,297,678	7,784,892	0	47,675,582	163,549,588
155 Accum Deferred Income Tax	4,985,702	2,489,997	1,457,244	0	8,932,943	30,654,978
160 Average Rate Base	24,663,606	11,535,190	7,332,165	0	43,530,961	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	2,582,582	1,827,963	765,574	0	5,176,119	18,320,383
205 Expense Less Dep & Amor	4,345,489	2,263,667	981,593	0	7,590,749	n/a
210 Taxes Less FIT	557,842	258,130	157,856	0	973,828	n/a
215 Return	2,981,853	1,376,430	850,951	0	5,209,234	n/a
220 FIT	1,223,211	562,523	350,604	0	2,136,338	n/a
225 Uncol., IDC & Other Adj.	(58,958)	(14,339)	(13,420)	0	(86,717)	n/a
230 Revenue Requirement	11,632,019	6,274,374	3,093,158	0	20,999,551	n/a
235 Access Service Revenue	11,632,019	6,274,374	3,093,158	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	52,621,741	24,580,848	14,809,544	0	92,012,133	316,614,518
245 Rate Base Adjustments	1,800,878	835,608	503,614	0	3,140,099	n/a
250 Depreciation Reserves	22,587,518	10,642,195	6,265,914	0	39,495,626	136,434,025
255 Accum Deferred Income Tax	5,329,738	2,539,324	1,483,248	0	9,352,310	32,318,360
260 Average Rate Base	26,505,364	12,234,937	7,563,995	0	46,304,296	n/a

COS-2

Filing Date: 6/28/02
Filing Entity: ALAR
Transmittal Number: 108
COSA: ALARAN02

Rate-of-Return TRP

7/02 - 6/30

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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	2,467,132	1,760,728	682,433	32,678	4,942,971	17,260,932
105 Expense Less Dep & Amor	4,243,753	2,163,070	896,231	719,298	8,022,352	n/a
110 Taxes Less FIT	598,920	279,439	159,059	7,078	n/a	n/a
115 Return	3,026,723	1,413,000	809,449	36,497	n/a	n/a
120 FIT	1,275,331	595,585	342,501	15,564	n/a	n/a
125 Uncol., IDC & Other Adj.	(14,917)	(4,761)	(3,412)	(105)	n/a	n/a
130 Revenue Requirement	11,596,942	6,207,061	2,886,261	0	n/a	n/a
135 Access Service Revenue	11,596,942	6,207,061	2,886,261	811,010	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	53,539,536	24,963,228	14,101,727	617,564	93,222,055	318,042,087
145 Rate Base Adjustments	2,249,383	1,048,794	592,463	25,946	3,916,586	n/a
150 Depreciation Reserves	24,297,179	11,281,125	6,307,456	268,337	42,154,097	144,194,902
155 Accum Deferred Income Tax	4,587,540	2,170,899	1,191,630	50,758	8,000,827	27,408,353
160 Average Rate Base	26,904,201	12,559,997	7,195,105	324,414	46,983,717	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	2,387,738	1,496,300	506,186	30,240	4,420,464	15,928,886
205 Expense Less Dep & Amor	(3,002,508)	(1,744,192)	(630,063)	(36,988)	(5,413,751)	n/a
210 Taxes Less FIT	614,770	247,892	123,877	6,748	993,287	n/a
215 Return	3,200,415	1,267,467	646,429	35,231	5,149,542	n/a
220 FIT	1,287,940	502,491	259,934	14,205	2,064,570	n/a
225 Uncol., IDC & Other Adj.	(9,629)	(8,465)	(3,639)	(247)	(21,980)	n/a
230 Revenue Requirement	4,478,726	1,761,493	902,724	49,189	7,192,132	n/a
235 Access Service Revenue	4,478,726	1,761,493	902,724	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	52,275,678	21,596,614	10,580,615	572,006	85,024,912	300,008,168
245 Rate Base Adjustments	2,907,846	1,182,759	565,218	31,631	4,687,455	n/a
250 Depreciation Reserves	21,316,260	9,230,755	4,316,990	233,155	35,097,160	124,198,850
255 Accum Deferred Income Tax	5,419,133	2,282,233	1,082,807	57,323	8,841,495	31,312,165
260 Average Rate Base	28,448,131	11,266,385	5,746,035	0	45,773,711	n/a

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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	8.43	n/a	n/a	15040	1,521,446	n/a
120 Single Line Business EUCL	n/a	n/a	6.00	n/a	n/a	9128	657,216	n/a
130 Residential EUCL	n/a	n/a	6.00	n/a	n/a	85626	6,165,072	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	203,860,979	n/a	n/a	2,324,015	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	104,338,729	n/a	n/a	1,043,387	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	11,711,137	11,102,657
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.	0.000231	n/a	n/a	323,199,708	n/a	n/a	747	n/a
230 White Pg. Surcharge Non-Prem.	0.000104	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	74,637
Local Switching	----	----	----	----	----	----	----	----
260 Premium	0.005321	n/a	n/a	323,199,708	n/a	n/a	1,719,746	n/a
270 Non-Premium	0.002394	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	1,719,725
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	0.003589	n/a	n/a	210,467,650	n/a	n/a	755,368	n/a
350 TST Termination	0.000456	n/a	n/a	485,510,602	n/a	n/a	221,393	n/a
360 TST Facility	n/a	0.000116	n/a	n/a	6,383,388,155	n/a	740,473	n/a
370 Premium Interconnection	0.000000	n/a	n/a	323,199,708	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

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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	1516.44	n/a	n/a	0	n/a	0	n/a
390 DS3 Direct Term.	669.65	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	81.03	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	146.39	n/a	n/a	1103	n/a	161,468	n/a
420 DS1 Direct Term.	48.8	n/a	n/a	2624	n/a	n/a	128,051	n/a
430 DS1 Direct Facility	n/a	n/a	12.38	n/a	n/a	44370.50703	549,307	n/a
440 VG Entrance Facility	n/a	29.46	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	12.86	n/a	n/a	88	n/a	n/a	1,132	n/a
460 VG Direct Facility	n/a	n/a	0.83	n/a	n/a	1892.257164	1,571	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	122,823	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	2,681,586	2,678,837
Special - - Voice Grade								
490 2-Wire Chan. Term.	n/a	18.42	n/a	n/a	180	n/a	3,316	n/a
500 4-Wire Chan. Term.	n/a	29.46	n/a	n/a	2043	n/a	60,187	n/a
510 Channel Mileage Term.	12.86	n/a	n/a	2302.490752	n/a	n/a	29,610	n/a
520 Channel Mileage Facility	n/a	n/a	0.83	n/a	n/a	47800.99632	39,675	n/a
530 Non-Recurring	n/a	215	n/a	n/a	9	n/a	1,935	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	n/a	146.39	n/a	n/a	10215	n/a	1,495,374	n/a
550 Channel Mileage Term.	48.8	n/a	n/a	7571.501602	n/a	n/a	369,489	n/a
560 Channel Mileage Facility	n/a	n/a	12.38	n/a	n/a	172730.4609	2,138,403	n/a
570 Non-Recurring	n/a	303	n/a	n/a	207	n/a	62,721	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	4,200,709	5,481,963

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).

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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	5,481,963	5,398,160	83,803	0
120 Local Switching	1,719,746	1,719,746	0	0
130 Equal Access	0	0	0	0
140 Information	74,659	74,659	0	0
150 Local Transport	2,681,586	2,594,634	86,952	0
160 Total TS - Switched Calculated Field	4,475,991	4,389,039	86,952	0

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

RTE-1

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

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Switched Access	7/1/01 Rate (A) Enter Data	Current Effective Rate (B) Enter Data	Proposed 7/1/02 Rate (C) Enter Data	% Change 7/1/01 to 7/1/02 (D) Calculated Field	% Change Current 7/1/02 (E) Calculated Field
100 Line Port	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)	0.00826500 ----	0.00576500 ----	0.53% ----	-35.62% ----	-7.70% ----
140 N.P. Switching (\$/MOU)	0.00371900 ----	0.00259400 ----	0.00239400 ----	-35.63% ----	-7.71% ----
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 ----	9.2 ----	8.43 ----	40.50% ----	-8.37% ----
190 Residential & Single Line Bus.	3.5	5	6	0.71	0.20

RTE-1

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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)	132.09	133.14	146.39	10.83%	9.95%
230 DS1 Direct Trunk (\$/Circuit)	44.03	44.38	48.8	10.83%	9.96%
240 Tdm Sw. Transport ((\$/Circuit)	0.000758	0.000767	0.000456	-39.84%	-40.55%
250 Tdm. Switching (\$/Tdm. MOU)	0.005782	0.005829	0.003589	-37.93%	-38.43%
260 Prem. Interconnection (\$/MOU)	0.000465	0.000000	0.000000	-100.00%	#VALUE!
270 N.P. Interconnection (\$/MOU)	0.000209	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)	35.62	35.95	39.58	11.12%	10.10%
300 4-Wire VG (\$/Cir., Avg. Mileage)	45.59	46.00	50.62	11.03%	10.04%

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

RTE-2

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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	1,075,104	1,648,493	573,389	1,510,521	(137,972)
120 Residential & Single Line Bus.	3,951,150	5,644,500	1,693,350	6,773,400	1,128,900
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.

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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.

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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
140		0	0	0	0
150		0	0	0	0
160		0	0	0	0
170		0	0	0	0
180		0	0	0	0
190		0	0	0	0
200		0	0	0	0
210		0	0	0	0
220		0	0	0	0
230		0	0	0	0

Notes: Companies should list all (

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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

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Filing Entity: ALAR

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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

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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	61,873,915	117,131	61,991,046	61,926,624	71,522,879	61,371,136
110 2nd Qtr. 1998	64,885,444	108,611	64,994,055	64,934,319	58,099,049	64,344,114
120 3rd Qtr. 1998	68,485,494	123,903	68,609,397	68,541,250	49,679,070	67,923,303
130 4th Qtr. 1998	64,113,678	1,945	64,115,623	64,114,553	32,933,036	63,474,467
140 1st Qtr. 1999	68,456,811	0	68,456,811	68,456,811	52,031,418	49,973,472
150 2nd Qtr. 1999	75,507,450	0	75,507,450	75,507,450	43,515,397	55,120,439
160 3rd Qtr. 1999	77,178,444	71	77,178,515	77,178,476	50,487,445	56,340,316
170 4th Qtr. 1999	75,302,669	155	75,302,824	75,302,739	38,274,426	54,971,062
180 1st Qtr. 2000	76,909,467	106	76,909,573	76,909,515	33,696,722	69,987,711
190 2nd Qtr. 2000	77,691,577	140	77,691,717	77,691,640	39,310,217	70,699,462
200 3rd Qtr. 2000	81,738,234	156	81,738,390	81,738,304	42,055,290	74,381,935
210 4th Qtr. 2000	76,755,428	56	76,755,484	76,755,453	36,584,600	69,847,490
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	321,923,272	11,048	321,934,320	321,928,244	155,387,391	238,231,397
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	323,199,708	0	323,199,708	323,199,708	210,467,650	239,167,784

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

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

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

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Rate-of-Return TRP

Special Access

Demand

	1/01 - 12/01 Channel Terminations (A) Enter Data	1/01 - 12/01 Number of Circuits (B) Enter Data	1/01 - 12/01 Interoffice Miles (C) Enter Data	7/02 - 6/30 Channel Terminations (D) Enter Data	7/02 - 6/30 Number of Circuits (E) Enter Data	7/02 - 6/30 Interoffice Miles (F) Enter Data
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	2020	2020	40840.46814	2223	2223	47800.99632
130 WATS	182	182	3913.531862	224	224	4816.6546
140 full-time Audio	44	44	0	60	60	0
150 High Capacity	6745	6745	111096	10215	10215	172730.4609

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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:****ALAR****Transmittal Number:****108****COSA:****ALARAN02****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	323,199,708
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	321,934,320
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	337,296,953
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	313,094,912
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	332,848,569
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	296,445,476
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	275,210,543
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	259,516,747

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

DMD-5

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

	1/01 - 12/01 VG (A) Enter Data	1/01 - 12/01 DSI (B) Enter Data	1/01 - 12/01 DS3 (C) Enter Data	Test Year 7/02 - 6/30 VG (D) Enter Data	Test Year 7/02 - 6/30 DS1 (E) Enter Data	Test Year 7/02 - 6/30 DS3 (F) Enter Data
100 Entrance Facility	0.00	930.00	0.00	0.00	1103.00	0.00
110 Direct Trunked Transport	76.00	2669.00	0.00	88.00	2624.00	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	10.30%	12.90%	11.25%
110 Carrier Common Line	11.44%	12.24%	11.25%
120 Special Access	13.34%	12.89%	11.25%
130 Local Switching	5.56%	8.99%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	6.08%	17.59%	11.25%
160 Traffic Sensitive Switched, Total	5.94%	14.38%	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	104,853,969	100,576,824	131,872,692	135,676,261	343,347,113	137,559,328
110	Total Company	Enter Data	234,868,002	238,276,441	245,289,878	245,289,834	620,038,421	248,696,754
120	IS Factor	Calculated Field	44.6438%	42.2101%	53.7619%	55.3126%	55.3751%	55.3121%
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	1,979,121,378	1,691,832,368	2,739,675,124	3,039,260,076	7,646,131,498	3,039,041,017
170	Total Company	Enter Data	6,799,703,730	6,807,447,507	7,293,189,501	7,343,363,623	18,358,407,936	7,343,362,985
180	IS Factor	Calculated Field	29.1060%	24.8527%	37.5648%	41.3878%	41.6492%	41.3849%
Conversation Minutes								
190	Interstate	Enter Data	179,528,359	186,347,372	269,563,093	285,599,053	718,246,020	286,304,921
200	Total Company	Enter Data	537,857,069	577,605,430	592,522,845	592,396,306	1,515,577,388	607,705,090
210	IS Factor	Calculated Field	33.3785%	32.2621%	45.4942%	48.2108%	47.3909%	47.1125%
Conversation Minute Miles								
220	Interstate	Enter Data	5,000,721,909	5,117,158,050	7,110,333,252	7,514,504,222	18,887,014,012	7,529,862,192
230	Total Company	Enter Data	13,235,137,915	13,606,362,942	14,068,894,138	14,221,717,411	35,880,003,339	14,364,617,940
240	IS Factor	Calculated Field	37.7837%	37.6086%	50.5394%	52.8383%	52.6394%	52.4195%

The above Base Study Factors apportion on the following investment:

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

RORDEM-1

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Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU (A) Enter Data	Intrastate DEM MOU (B) Enter Data	Local DEM MOU (C) Enter Data	Total DEM MOU (D) Calculated Field	Interstate MDEM Factor (E) Calculated Field	No. of Switched Access Lines (F) Enter Data	Part 36.125(e) Historical Weighting (G) Enter Data
1995	232,182,864	295,678,984	837,419,016	1,365,280,864	17.01%	88,499	1
1996	246,933,511.00	326,078,343.00	893,300,499.00	1,466,312,353	16.84%	94,192	1
1997	240,204,536	420,665,635	905,047,983	1,565,918,154	15.34%	97,761	1
1998	243,047,834	458,031,646	945,396,612	1,646,476,092	14.76%	101,257	1
1999	338,516,471	390,208,891	1,056,139,050	1,784,864,412	18.97%	103,673	1
2000	347,514,895	378,749,103	1,191,627,504	1,917,891,502	18.12%	108,000	1
2001	347,514,895	378,749,103	1,191,627,504	1,917,891,502	18.12%	108,000	1

**Interstate
WDEM Factor**

**(H)
Calculated
Field**

17.01%
16.84%
15.34%
14.76%
18.97%
18.12%
18.12%