

COS-1(P)
Filing Date: 6/28/02
Filing Entity: ALFN
Transmittal Number : 108
COSA: ALFNAN02

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	1,403,947	1,701
171 Network Support	Enter Data	n/a	n/a	n/a	n/a	34,171	8
172 General Support	Enter Data	n/a	n/a	n/a	n/a	491,121	1,694
173 Central Office	Calculated Field	n/a	n/a	n/a	n/a	559,652	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	288,954	0
176 COE Transmission	Enter Data	n/a	n/a	n/a	n/a	270,698	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	319,002	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	587,507	0
190 Depreciation / Amortization	Enter Data	5,130,827	251,877	0	4,878,950	1,674,114	309
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	442,756	148,148
201 Marketing	Enter Data	n/a	n/a	n/a	n/a	78,481	16
202 Local Business Office	Enter Data	n/a	n/a	n/a	n/a	21,524	0
203 Revenue Accounting	Enter Data	n/a	n/a	n/a	n/a	342,750	148,132
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	757,934	46,658
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	14,511	3
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	2,933	1
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	545,075	124
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	5,428,776	196,944
	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	750,648	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	6,179,424	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	6,965,787	678,217	0	6,287,570	2,105,867	7,262
320 Central Office Equip-Switch	Calculated Field	15,469,540	0	0	15,469,540	3,417,020	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	0	0

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Filing Date: 6/28/02

Filing Entity: ALFN

Transmittal Number : 108

COSA: ALFNAN02

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	15,469,540	0	0	15,469,540	3,417,020	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	23,961,055	0	0	23,961,055	13,268,689	0
331	Subscriber Lines	Enter Data	16,535,694	0	0	16,535,694	10,504,560	0
332	Exchange Circuit	Enter Data	1,383,211	0	0	1,383,211	0	0
333	Interexchange Circuit	Enter Data	5,161,909	0	0	5,161,909	2,613,864	0
334	Host Remote	Enter Data	880,242	0	0	880,242	150,264	0
340	Cable & Wire	Calculated Field	49,730,758	0	0	49,730,758	13,177,408	0
341	Subscriber Lines	Enter Data	46,965,269	0	0	46,965,269	11,900,780	0
342	Exchange	Enter Data	1,822,574	0	0	1,822,574	995,899	0
343	Interexchange	Enter Data	842,624	0	0	842,624	263,608	0
344	Host Remote	Enter Data	100,291	0	0	100,291	17,120	0
350	Info Orig/Term Equipment	Enter Data	102,362	93,981	0	8,381	2,095	0
360	Amortizable Assets	Enter Data	20,721	0	0	20,721	6,940	2
370	Total Plant In Service	Calculated Field	96,250,222	772,197	0	95,478,025	31,978,020	7,262
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	63,984,763	9,814,047	0	54,170,716	16,570,274	51
390	Accum Deferred Income Tax	Enter Data	6,953,688	113,825	0	6,839,863	2,205,203	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	505,779	115
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	13,708,322	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	7,460,802	0	128	3,369,072	3,369,200
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	33,598	0	0	29,350	29,350
160 Net Revenues	Enter Data	n/a	7,494,400	0	128	3,398,422	3,398,549
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	0	1,402,246	0	36	524,094	524,130
171 Network Support	Enter Data	0	34,164	0	2	15,433	15,435
172 General Support	Enter Data	0	489,428	0	33	221,659	221,692
173 Central Office	Calculated Field	0	559,652	0	0	8,333	8,333
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	288,954	0	0	0	0
176 COE Transmission	Enter Data	0	270,698	0	0	8,333	8,333
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	319,002	0	0	278,669	278,669
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	587,507	0	22	416,648	416,670
190 Depreciation / Amortization	Enter Data	0	1,673,805	0	6	640,010	640,016
200 Customer Operations	Enter Data	0	294,608	0	22	179,024	179,046
201 Marketing	Enter Data	0	78,465	0	5	32,185	32,190
202 Local Business Office	Enter Data	0	21,524	0	0	0	0
203 Revenue Accounting	Enter Data	0	194,619	0	17	146,840	146,856
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	0	711,276	0	25	348,659	348,684
230 AFUDC	Enter Data	0	14,508	0	1	6,554	6,555
240 Other Exp. & Adjustments	Enter Data	0	2,932	0	0	1,324	1,325
250 Taxes Other than FIT	Enter Data	0	544,951	0	38	246,175	246,214
260 Total Exp and Other Taxes	Enter Data	0	5,231,832	0	149	2,362,490	2,362,639
		----	----	----	----	----	----
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	750,222	0	(11)	293,959	293,949
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	5,982,054	0	139	2,656,449	2,656,588
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	0	2,098,605	0	143	950,445	950,588
320 Central Office Equip-Switch	Calculated Field	0	3,417,020	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	3,417,020	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	13,268,689	0	0	1,977,500	1,977,500
331	Subscriber Lines	Enter Data	0	10,504,560	0	0	1,977,500	1,977,500
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	2,613,864	0	0	0	0
334	Host Remote	Enter Data	0	150,264	0	0	0	0
340	Cable & Wire	Calculated Field	0	13,177,408	0	0	11,511,336	11,511,336
341	Subscriber Lines	Enter Data	0	11,900,780	0	0	11,511,336	11,511,336
342	Exchange	Enter Data	0	995,899	0	0	0	0
343	Interexchange	Enter Data	0	263,608	0	0	0	0
344	Host Remote	Enter Data	0	17,120	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	2,095	0	2,095	0	2,095
360	Amortizable Assets	Enter Data	0	6,938	0	0	3,134	3,135
370	Total Plant In Service	Calculated Field	0	31,970,756	0	2,239	14,442,416	14,444,655

Adjustments to TPIS								

380	Depr / Amor Reserve	Enter Data	0	16,570,223	0	2,187	8,180,153	8,182,339
390	Accum Deferred Income Tax	Enter Data	0	2,205,203	0	171	1,043,373	1,043,543
400	Other Rate Base Adjust.	Enter Data	0	505,664	0	35	228,428	228,463

Return Data								

410	Average Rate Base	Enter Data	n/a	13,700,994	0	(83)	5,447,318	5,447,235
420	Return	Enter Data	n/a	1,541,362	0	(9)	612,823	612,814
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	824,973	0	5,215	28,919	0	234,633
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	0	0	2	0	0	554
160 Net Revenues	Enter Data	824,973	0	5,217	28,919	0	235,187
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	348,166	0	2,507	248	0	25,974
171 Network Support	Enter Data	3,890	0	31	1	0	1,156
172 General Support	Enter Data	57,321	0	450	247	0	16,209
173 Central Office	Calculated Field	286,956	0	2,008	0	0	3,348
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	286,956	0	1,998	0	0	0
176 COE Transmission	Enter Data	0	0	10	0	0	3,348
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	19	0	0	5,261
180 Plant Non-Sp. Less Dep/Amor	Enter Data	35,404	0	280	0	0	10,557
190 Depreciation / Amortization	Enter Data	252,792	0	1,944	45	0	59,286
200 Customer Operations	Enter Data	35,430	0	280	21,618	0	10,528
201 Marketing	Enter Data	8,112	0	64	2	0	2,410
202 Local Business Office	Enter Data	0	0	0	21,524	0	0
203 Revenue Accounting	Enter Data	27,318	0	216	92	0	8,118
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	130,463	0	955	6,808	0	14,653
230 AFUDC	Enter Data	1,652	0	13	0	0	491
240 Other Exp. & Adjustments	Enter Data	334	0	3	0	0	99
250 Taxes Other than FIT	Enter Data	62,044	0	490	18	0	18,436
260 Total Exp and Other Taxes	Enter Data	866,286	0	6,471	28,738	0	140,024
		----	----	----	----	----	----
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	29,803	0	306	62	0	31,897
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	896,089	0	6,777	28,800	0	171,921
		----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	245,783	0	1,929	1,059	0	69,502
320 Central Office Equip-Switch	Calculated Field	3,393,398	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

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323	Local Switching Cat. 3	Enter Data	3,393,398	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	2,404	0	0	794,565
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	2,404	0	0	644,301
334	Host Remote	Enter Data	0	0	0	0	0	150,264
340	Cable & Wire	Calculated Field	0	0	772	0	0	217,304
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	772	0	0	200,183
344	Host Remote	Enter Data	0	0	0	0	0	17,120
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	3,639,971	0	28,733	1,060	0	1,081,606
			----	----	----	----	----	----
	Adjustments to TPIS		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	2,764,782	0	20,707	7	0	458,541
390	Accum Deferred Income Tax	Enter Data	290,896	0	2,243	0	0	69,082
400	Other Rate Base Adjust.	Enter Data	57,571	0	454	17	0	17,107
		Enter Data	----	----	----	----	----	----
	Return Data	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	641,865	0	6,238	1,069	0	571,090
420	Return	Enter Data	72,210	0	702	120	0	64,248
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	38,531	1,132,271	2,997,862
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	556	3,692
160 Net Revenues	Enter Data	n/a	1,094,296	3,001,554
	Enter Data	----	----	----
Expenses				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	n/a	376,895	501,221
171 Network Support	Enter Data	n/a	5,077	13,651
172 General Support	Enter Data	n/a	74,226	193,509
173 Central Office	Calculated Field	n/a	292,312	259,007
174 Operator Systems	Enter Data	n/a	0	0
175 COE Switching	Enter Data	n/a	288,954	0
176 COE Transmission	Enter Data	n/a	3,358	259,007
177 IOT	Enter Data	n/a	0	0
178 Cable & Wire Facilities	Enter Data	n/a	5,279	35,053
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	46,241	124,596
190 Depreciation / Amortization	Enter Data	n/a	314,068	719,721
200 Customer Operations	Enter Data	n/a	67,855	47,706
201 Marketing	Enter Data	n/a	10,588	35,687
202 Local Business Office	Enter Data	n/a	21,524	0
203 Revenue Accounting	Enter Data	n/a	35,743	12,019
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	152,879	209,713
230 AFUDC	Enter Data	n/a	2,156	5,797
240 Other Exp. & Adjustments	Enter Data	n/a	436	1,171
250 Taxes Other than FIT	Enter Data	n/a	80,989	217,749
260 Total Exp and Other Taxes	Enter Data	n/a	1,041,518	1,827,675
		----	----	----
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	62,069	394,205
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	1,103,587	2,221,879
		----	----	----
Telephone Plant in Service				
	Enter Data	----	----	----
310 General Support	Enter Data	n/a	318,274	829,743
320 Central Office Equip-Switch	Calculated Field	n/a	3,417,020	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	3,417,020	0
324	Equal Access	Enter Data	n/a	0	0
330	Central Office Equip-Trans	Calculated Field	n/a	796,970	10,494,219
331	Subscriber Lines	Enter Data	n/a	0	8,527,060
332	Exchange Circuit	Enter Data	n/a	0	0
333	Interexchange Circuit	Enter Data	n/a	646,705	1,967,159
334	Host Remote	Enter Data	150,264	150,264	0
340	Cable & Wire	Calculated Field	n/a	218,075	1,447,996
341	Subscriber Lines	Enter Data	n/a	0	389,444
342	Exchange	Enter Data	n/a	0	995,899
343	Interexchange	Enter Data	n/a	200,955	62,653
344	Host Remote	Enter Data	17,120	17,120	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	4,751,370	12,774,732
			----	----	----
	Adjustments to TPIS		----	----	----
380	Depr / Amor Reserve	Enter Data	n/a	3,244,037	5,143,847
390	Accum Deferred Income Tax	Enter Data	n/a	362,221	799,439
400	Other Rate Base Adjust.	Enter Data	n/a	75,150	202,051
		Enter Data	----	----	----
	Return Data	Enter Data	----	----	----
410	Average Rate Base	Enter Data	n/a	1,220,262	7,033,497
420	Return	Enter Data	n/a	137,279	791,268
430	Rate of Return	Enter Data	n/a	11.25%	11.25%

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

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

Revenues	Total Company (A) Enter Data except for row 173.	Part 64 Adjustments (B) Enter Data except for row 173.	Other Adjustments (C) Enter Data except for row 173.	Subject to Separations (D) Calculated Field	Total Interstate (E) Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	1,509,822
171 Network Support	n/a	n/a	n/a	n/a	42,511
172 General Support	n/a	n/a	n/a	n/a	613,312
173 Central Office	n/a	n/a	n/a	n/a	384,535
174 Operator Systems	n/a	n/a	n/a	n/a	0
175 COE Switching	n/a	n/a	n/a	n/a	314,138
176 COE Transmission	n/a	n/a	n/a	n/a	70,397
177 IOT	n/a	n/a	n/a	n/a	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	469,464
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	594,599
190 Depreciation / Amortization	4,707,135	231,078	0	4,476,057	1,285,034
200 Customer Operations	n/a	n/a	n/a	n/a	537,769
201 Marketing	n/a	n/a	n/a	n/a	137,920
202 Local Business Office	n/a	n/a	n/a	n/a	27,954
203 Revenue Accounting	n/a	n/a	n/a	n/a	371,896
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	519,281
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	2,338
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	626,995
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	5,087,678
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	0	0	0	0	0
280 Amortized ITC	(75,966)	(360)	0	(75,606)	(21,506)
290 Federal Income Taxes	n/a	n/a	n/a	n/a	635,632
	----	----	----	----	----
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	5,723,310
	----	----	----	----	----

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

6/28/02
ALFN
108
ALFNAN02

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	7,005,985	682,131	0	6,323,854	1,799,515
320 Central Office Equip-Switch	14,910,032	0	0	14,910,032	3,293,432
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0
323 Local Switching Cat. 3	14,910,032	0	0	14,910,032	3,293,432
324 Equal Access	0	0	0	0	0
330 Central Office Equip-Trans	19,403,764	0	0	19,403,764	7,437,231
331 Subscriber Lines	12,775,717	0	0	12,775,717	5,374,037
332 Exchange Circuit	1,636,031	0	0	1,636,031	0
333 Interexchange Circuit	4,052,327	0	0	4,052,327	1,902,781
334 Host Remote	939,689	0	0	939,689	160,413
340 Cable & Wire	47,856,301	0	0	47,856,301	12,657,592
341 Subscriber Lines	743,667	0	0	743,667	0
342 Exchange	106,572	0	0	106,572	96,754
343 Interexchange	810,863	0	0	810,863	253,672
344 Host Remote	96,510	0	0	96,510	16,475
350 Info Orig/Term Equipment	102,362	93,981	0	8,381	2,095
360 Amortizable Assets	20,721	0	0	20,721	5,885
370 Total Plant In Service	89,299,164	776,111	0	88,523,053	25,195,749
Adjustments to TPIS	----	----	----	----	----
380 Depr / Amor Reserve	59,003,436	9,050,006	0	49,953,430	13,712,253
390 Accum Deferred Income Tax	6,398,962	104,745	0	6,294,217	1,778,546
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	620,189
	----	----	----	----	----
Return Data					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	10,325,139
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:
Transmittal Number:
COSA:

6/28/02
ALFN
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ALFNAN02

		Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	
		----	----	----	----	----	----	----
Telephone Plant in Service								
310	General Support	0	0	1,799,515	0	161	1,040,067	1,040,228
320	Central Office Equip-Switch	0	0	3,293,432	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	3,293,432	0	0	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip-Trans	0	0	7,437,231	0	0	2,427,381	2,427,381
331	Subscriber Lines	0	0	5,374,038	0	0	2,427,381	2,427,381
332	Exchange Circuit	0	0	0	0	0	0	0
333	Interexchange Circuit	0	0	1,902,781	0	0	0	0
334	Host Remote	0	0	160,413	0	0	0	0
340	Cable & Wire	0	0	12,657,592	0	0	0	11,087,199
341	Subscriber Lines	0	0	0	0	0	0	0
342	Exchange	0	0	96,754	0	0	0	0
343	Interexchange	0	0	253,673	0	0	0	0
344	Host Remote	0	0	16,475	0	0	0	0
350	Info Orig/Term Equipment	0	0	2,095	0	2,094	0	2,094
360	Amortizable Assets	0	0	5,885	0	1	3,410	3,411
370 Total Plant In Service		0	0	25,195,749	0	2,256	14,558,056	14,560,312
Adjustments to TPIS		----	----	----	----	----	----	----
380	Depr / Amor Reserve	0	0	13,712,254	0	2,190	7,908,076	7,910,266
390	Accum Deferred Income Tax	0	0	1,778,547	0	161	1,023,649	1,023,810
400	Other Rate Base Adjust.	0	0	620,188	0	56	362,472	362,528
		----	----	----	----	----	----	----
Return Data								
410	Average Rate Base	Enter Data	n/a	10,325,139	0	(39)	5,988,802	5,988,764
420	Return	Enter Data	n/a	1,161,575	0	(5)	673,740	673,735
430	Rate of Return	Calculated Field	n/a	11.25%	0.00%	12.99%	11.25%	11.25%

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

6/28/02
ALFN
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ALFNAN02

		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	252,562	0	1,098	0	0	70,937	n/a	324,597	434,691
320	Central Office Equip-Switch	3,281,920	0	11,513	0	0	0	n/a	3,293,432	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	3,281,920	0	11,513	0	0	0	n/a	3,293,432	0
324	Equal Access	0	0	0	0	0	0	n/a	0	0
330	Central Office Equip-Trans	0	0	2,061	0	0	712,653	n/a	714,714	4,295,136
331	Subscriber Lines	0	0	0	0	0	0	n/a	0	2,946,656
332	Exchange Circuit	0	0	0	0	0	0	n/a	0	0
333	Interexchange Circuit	0	0	2,061	0	0	552,241	n/a	554,301	1,348,480
334	Host Remote	0	0	0	0	0	160,413	160,413	320,825	0
340	Cable & Wire	0	0	743	0	0	209,113	n/a	209,856	1,360,538
341	Subscriber Lines	0	0	0	0	0	0	n/a	0	0
342	Exchange	0	0	0	0	0	0	n/a	0	96,754
343	Interexchange	0	0	743	0	0	192,638	n/a	193,381	60,292
344	Host Remote	0	0	0	0	0	16,475	16,475	16,475	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	n/a	0	1
360	Amortizable Assets	828	0	4	0	0	233	n/a	1,065	1,410
370 Total Plant In Service		3,535,310	0	15,417	0	0	992,936	n/a	4,543,662	6,091,776
Adjustments to TPIS		----	----	----	----	----	----	----	----	----
380	Depr / Amor Reserve	2,599,873	0	10,500	0	0	444,719	n/a	3,055,092	2,746,896
390	Accum Deferred Income Tax	270,902	0	1,160	0	0	67,322	n/a	339,384	415,354
400	Other Rate Base Adjust.	87,947	0	311	0	0	24,723	n/a	112,981	144,680
Return Data		----	----	----	----	----	----	----	----	----
410	Average Rate Base	Enter Data	0	4,068	0	0	505,619	n/a	1,262,169	3,074,207
420	Return	Enter Data	84,654	457	0	0	56,881	n/a	141,992	345,848
430	Rate of Return	Calculated Field	11.25%	0.00%	11.23%	0.00%	0.00%	11.25%	n/a	11.25%

COS-2

Filing Date: 6/28/02
Filing Entity: ALFN
Transmittal Number: 108
COSA: ALFNAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

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	Common Line (A) Calculated Field except for rows 125 and 225	Traffic Sensitive Switched (B) Calculated Field except for rows 125 and 225	Traffic Sensitive Special (C) Calculated Field except for rows 125 and 225	Other Interstate (D) Calculated Field except for rows 125 and 225	Total Interstate (E) Calculated Field except for rows 125 and 225	Total Co. Subject to Separations (F) Calculated Field except for rows 125 and 225
Forecast, 7/02 - 6/30						
Revenue Requirement						
100 Depreciation/Amortization	640,016	314,068	719,721	309	1,674,114	4,878,950
105 Expense Less Dep & Amor	1,476,409	646,462	890,204	196,511	(2,219,189)	(4,878,950)
110 Taxes Less FIT	246,214	80,989	217,749	124	545,075	n/a
115 Return	612,814	137,279	791,268	0	1,541,362	n/a
120 FIT	293,949	62,069	394,205	426	750,648	1,932,413
125 Uncol., IDC & Other Adj.	(29,350)	(556)	(3,692)	0	(33,598)	n/a
130 Revenue Requirement	3,240,052	1,240,310	3,009,456	197,370	7,687,188	1,932,413
135 Access Service Revenue	3,240,052	1,240,310	3,009,456	197,370	7,687,188	1,932,413
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	14,444,655	4,751,370	12,774,732	7,262	31,978,018	95,478,025
145 Rate Base Adjustments	228,463	75,150	202,051	115	505,779	n/a
150 Depreciation Reserves	8,182,339	3,244,037	5,143,847	51	16,570,274	54,170,716
155 Accum Deferred Income Tax	1,043,543	362,221	799,439	0	2,205,203	6,839,863
160 Average Rate Base	5,447,235	1,220,262	7,033,497	0	13,700,994	n/a
Actual, 1/01- 12/01						
Revenue Requirement						
200 Depreciation/Amortization	650,225	297,001	337,809	0	1,285,035	4,476,057
205 Expense Less Dep & Amor	1,764,219	736,389	477,231	197,802	(1,912,036)	(4,476,057)
210 Taxes Less FIT	359,353	117,938	143,066	6,644	627,001	n/a
215 Return	673,735	141,992	345,848	0	1,161,575	n/a
220 FIT	368,121	78,143	189,366	0	635,630	2,053,600
225 Uncol., IDC & Other Adj.	(30,019)	(569)	(3,682)	0	(34,270)	n/a
230 Revenue Requirement	3,785,634	1,370,894	1,489,638	204,446	6,850,612	2,053,600
235 Access Service Revenue	3,785,634	1,370,894	1,489,638	204,446	6,850,612	2,053,600
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	14,560,312	4,543,662	6,091,776	0	25,195,749	88,523,053
245 Rate Base Adjustments	362,528	112,981	144,680	0	620,188	n/a
250 Depreciation Reserves	7,910,266	3,055,092	2,746,896	0	13,712,254	49,953,430
255 Accum Deferred Income Tax	1,023,810	339,384	415,354	0	1,778,547	6,294,217
260 Average Rate Base	5,988,764	1,262,169	3,074,207	0	10,325,139	n/a

COS-2
Filing Date: 6/28/02
Filing Entity: ALFN
Transmittal Number: 108
COSA: ALFNAN02

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	678,304	347,724	161,120	0	1,187,148	4,424,208
105 Expense Less Dep & Amor	1,759,699	763,001	301,671	0	2,824,371	n/a
110 Taxes Less FIT	453,324	166,319	93,726	0	n/a	n/a
115 Return	709,379	168,402	168,938	0	n/a	n/a
120 FIT	376,818	88,826	89,897	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(35,744)	(827)	(3,946)	0	n/a	n/a
130 Revenue Requirement	3,941,780	1,533,445	811,406	0	n/a	n/a
135 Access Service Revenue	3,941,780	1,533,445	811,406	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	15,123,253	5,434,826	3,137,404	0	23,695,483	88,535,622
145 Rate Base Adjustments	505,326	181,598	104,833	0	791,757	n/a
150 Depreciation Reserves	8,473,133	3,798,762	1,569,248	0	13,841,143	52,076,635
155 Accum Deferred Income Tax	849,861	320,753	171,321	0	1,341,935	5,023,026
160 Average Rate Base	6,305,584	1,496,909	1,501,667	0	9,304,160	n/a
Actual, 1/00 - 12/00						
Revenue Requirement						
200 Depreciation/Amortization	669,028	344,426	132,046	0	1,145,500	4,317,135
205 Expense Less Dep & Amor	1,769,584	757,746	238,602	0	2,765,932	n/a
210 Taxes Less FIT	401,885	147,810	69,909	0	619,604	n/a
215 Return	728,174	198,352	143,109	0	1,069,635	n/a
220 FIT	330,997	85,146	66,627	0	482,770	n/a
225 Uncol., IDC & Other Adj.	(31,609)	(2,265)	(3,303)	0	(37,177)	n/a
230 Revenue Requirement	3,868,059	1,531,215	646,990	0	6,046,264	n/a
235 Access Service Revenue	3,868,059	1,531,215	646,990	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	14,953,663	5,324,441	2,609,149	0	22,887,253	86,364,142
245 Rate Base Adjustments	441,044	157,323	76,686	0	675,052	n/a
250 Depreciation Reserves	8,067,323	3,396,366	1,266,719	0	12,730,408	48,245,357
255 Accum Deferred Income Tax	854,726	322,267	147,030	0	1,324,024	4,998,867
260 Average Rate Base	6,472,657	1,763,130	1,272,087	0	9,507,873	n/a

COS-2

Filing Date: 6/28/02
Filing Entity: ALFN
Transmittal Number: 108
COSA: ALFNAN02

Rate-of-Return TRP

7/02 - 6/30

Versus 2001 Actual

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/00 - 6/01						
Revenue Requirement						
100 Depreciation/Amortization	635,892	297,487	117,071	0	1,050,450	4,117,091
105 Expense Less Dep & Amor	1,840,028	896,203	243,297	243,882	3,223,410	n/a
110 Taxes Less FIT	427,148	146,961	68,124	8,192	n/a	n/a
115 Return	613,729	185,278	104,922	0	n/a	n/a
120 FIT	286,206	85,976	49,325	0	n/a	n/a
125 Uncol., IDC & Other Adj.	(31,931)	(7,149)	(3,317)	0	n/a	n/a
130 Revenue Requirement	3,771,072	1,604,756	579,422	0	n/a	n/a
135 Access Service Revenue	3,771,072	1,604,756	579,422	252,074	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	14,215,279	4,428,896	2,303,302	0	20,947,477	81,576,210
145 Rate Base Adjustments	586,957	182,871	95,104	0	864,932	n/a
150 Depreciation Reserves	8,679,501	2,737,287	1,358,384	0	12,775,172	49,819,323
155 Accum Deferred Income Tax	667,364	227,561	107,381	0	1,002,306	3,910,999
160 Average Rate Base	5,455,371	1,646,919	932,641	0	8,034,931	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
Actual, 1/99 - 12/99						
Revenue Requirement						
200 Depreciation/Amortization	639,852	309,774	103,388	0	1,053,014	4,150,610
205 Expense Less Dep & Amor	1,960,816	941,123	218,723	260,174	3,380,836	n/a
210 Taxes Less FIT	395,192	142,749	54,438	10,840	603,219	n/a
215 Return	734,308	195,465	116,336	0	1,046,109	n/a
220 FIT	343,639	88,428	55,320	0	487,387	n/a
225 Uncol., IDC & Other Adj.	(30,500)	(6,055)	(2,480)	0	(39,035)	n/a
	----	----	----	----	----	----
230 Revenue Requirement	Calculated Field	4,043,307	1,671,484	545,725	271,014	6,531,530
235 Access Service Revenue	Enter Data	4,043,307	1,671,484	545,725	n/a	n/a
		----	----	----	----	----
Rate Base						
		----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	14,337,791	4,666,861	2,017,838	0	21,022,490	82,465,151
245 Rate Base Adjustments	603,592	196,456	85,335	0	885,382	n/a
250 Depreciation Reserves	7,597,420	2,844,801	956,830	0	11,399,051	44,958,219
255 Accum Deferred Income Tax	816,788	281,052	112,248	0	1,210,087	4,754,713
260 Average Rate Base	6,527,175	1,737,463	1,034,096	0	9,298,734	n/a

REV-1
Filing Date: 6/28/02
Filing Entity: ALFN
Transmittal Number: 108
COSA: ALFNAN02

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	n/a	n/a	n/a	N/A	N/A	n/a
110 Multi-line Business EUCL	n/a	n/a	N/A	n/a	n/a	N/A	N/A	n/a
120 Single Line Business EUCL	n/a	n/a	N/A	n/a	n/a	N/A	N/A	n/a
130 Residential EUCL	n/a	n/a	N/A	n/a	n/a	N/A	N/A	n/a
140 Special Access Surcharge	n/a	n/a	N/A	n/a	n/a	n/a	N/A	n/a
150 Terminating CCL Premium	N/A	n/a	n/a	N/A	n/a	n/a	n/a	n/a
160 Terminating CCL Non-Prem.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
170 Originating CCL Premium	N/A	n/a	n/a	N/A	n/a	n/a	n/a	n/a
180 Originating CCL Non-Prem.	N/A	n/a	n/a	N/A	n/a	n/a	0	n/a
190 USF Contribution	n/a	n/a	n/a	N/A	n/a	n/a	n/a	n/a
200 Common Line - - Total	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a	n/a

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.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
230 White Pg. Surcharge Non-Prem.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	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	n/a
Local Switching	----	----	----	----	----	----	----	----
260 Premium	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
270 Non-Premium	N/A	n/a	n/a	N/A	n/a	n/a	N/A	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	n/a
Local Transport	----	----	----	----	----	----	----	----
300 Premium LT Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
310 Non-Prem. LT Term	N/A	n/a	n/a	N/A	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	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
350 TST Termination	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
360 TST Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
370 Premium Interconnection	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
380 Non-Prem. Interconnection	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
390 Installation NRC per Trunk	N/A	n/a	n/a	N/A	n/a	n/a	N/A	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	n/a	n/a	N/A	n/a	n/a	N/A	n/a
390 DS3 Direct Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
400 DS3 Direct Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
410 DS1 Entrance Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
420 DS1 Direct Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
430 DS1 Direct Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
440 VG Entrance Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
450 VG Direct Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
460 VG Direct Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
470 Other Transport	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
480 Local Transport - - Total	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
Special - - Voice Grade								
490 2-Wire Chan. Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
500 4-Wire Chan. Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
510 Channel Mileage Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
520 Channel Mileage Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
530 Non-Recurring	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
Special - - High Capacity								
540 High Capacity Chan. Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
550 Channel Mileage Term.	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
560 Channel Mileage Facility	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
570 Non-Recurring	N/A	n/a	n/a	N/A	n/a	n/a	N/A	n/a
580 Special Access - - Total	Enter Data	N/A	n/a	N/A	n/a	n/a	N/A	n/a

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		N/A	N/A	N/A	N/A
110 Special Access		N/A	N/A	N/A	N/A
120 Local Switching		N/A	N/A	N/A	N/A
130 Equal Access		N/A	N/A	N/A	N/A
140 Information		N/A	N/A	N/A	N/A
150 Local Transport		N/A	N/A	N/A	N/A
160 Total TS - Switched	Calculated Field	N/A	N/A	N/A	N/A

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)	N/A	N/A	N/A	N/A	N/A
120 N.P. CCL Term. (\$/MOU)	N/A	N/A	N/A	N/A	N/A
130 Premium Switching (\$/MOU)	N/A	N/A	N/A	N/A	N/A
140 N.P. Switching (\$/MOU)	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A	N/A
End User Common Line					
180 Multi-line Business (\$/Month)	N/A	N/A	N/A	N/A	N/A
190 Residential & Single Line Bus.	N/A	N/A	N/A	N/A	N/A

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)	N/A	N/A	N/A	N/A	N/A
230 DS1 Direct Trunk (\$/Circuit)	N/A	N/A	N/A	N/A	N/A
240 Tdm Sw. Transport ((\$/Circuit)	N/A	N/A	N/A	N/A	N/A
250 Tdm. Switching (\$/Tdm. MOU)	N/A	N/A	N/A	N/A	N/A
260 Prem. Interconnection (\$/MOU)	N/A	N/A	N/A	N/A	N/A
270 N.P. Interconnection (\$/MOU)	N/A	N/A	N/A	N/A	N/A
280 NRC (\$/Tk. Or Tks. Activated)	N/A	N/A	N/A	N/A	N/A
290 2-Wire VG (\$/Cir., Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
300 4-Wire VG (\$/Cir., Avg. Mileage)	N/A	N/A	N/A	N/A	N/A

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

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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	n/a	n/a	n/a	n/a	n/a
110 Multi-line Business	n/a	n/a	n/a	n/a	n/a
120 Residential & Single Line Bus.	n/a	n/a	n/a	n/a	n/a
130 Carrier Common Line	n/a	n/a	n/a	n/a	n/a
140 Special Access	n/a	n/a	n/a	n/a	n/a
150 Special Access Surcharge	n/a	n/a	n/a	n/a	n/a
160 Local Switching	n/a	n/a	n/a	n/a	n/a
170 Equal Access	n/a	n/a	n/a	n/a	n/a
180 Information	n/a	n/a	n/a	n/a	n/a
190 Local Transport	n/a	n/a	n/a	n/a	n/a
200 USF Contributions	n/a	n/a	n/a	n/a	n/a

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	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 (

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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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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	26,448,964	0	26,448,964	26,448,964	N/A	16,662,847
110 2nd Qtr. 1998	26,989,154	0	26,989,154	26,989,154	N/A	17,003,167
120 3rd Qtr. 1998	27,300,945	0	27,300,945	27,300,945	N/A	17,199,595
130 4th Qtr. 1998	29,004,183	0	29,004,183	29,004,183	N/A	18,272,635
140 1st Qtr. 1999	28,761,335	0	28,761,335	28,761,335	N/A	16,681,574
150 2nd Qtr. 1999	28,040,858	0	28,040,858	28,040,858	N/A	16,263,698
160 3rd Qtr. 1999	27,978,713	0	27,978,713	27,978,713	N/A	16,227,654
170 4th Qtr. 1999	28,749,922	0	28,749,922	28,749,922	N/A	16,674,955
180 1st Qtr. 2000	29,493,686	0	29,493,686	29,493,686	N/A	17,401,275
190 2nd Qtr. 2000	27,716,541	0	27,716,541	27,716,541	N/A	16,352,759
200 3rd Qtr. 2000	28,189,875	0	28,189,875	28,189,875	N/A	16,632,026
210 4th Qtr. 2000	28,507,813	0	28,507,813	28,507,813	N/A	16,819,610
	----	----	----	----	----	----
220 Pycos Year, 1/01 - 12/01	113,579,601	10	113,579,611	113,579,606	0	63,604,582
	----	----	----	----	----	----
230 Test Year, 7/02 - 6/03	111,501,944	0	111,501,944	111,501,944	0	62,441,089

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	1021	1021	5450.086352	1113	1113	6289.034252
130 WATS	26	26	146.9136483	32	32	180.8167979
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	2128	2128	13610	2910	2910	18773.26011

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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:****ALFN****Transmittal Number:****108****COSA:****ALFNAN02****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	111,501,944
110 Pycos Year,	1/01 - 12/01	Calculated Field		0 Calculated Field	113,579,611
			----		----
120 Test Year	7/01 - 6/02	Enter Data		0 Enter Data	116,236,549
130 Pycos Year,	1/00 - 12/00	Enter Data		0 Calculated Field	113,907,915
			----		----
140 Test Year	7/00 - 6/01	Enter Data		0 Enter Data	122,304,507
150 Pycos Year,	1/99 - 12/99	Enter Data		0 Calculated Field	113,530,828
			----		----
160 Test Year	7/99 - 6/00	Enter Data		0 Enter Data	119,602,146
170 Pycos Year,	1/98 - 12/98	Enter Data		0 Enter Data	109,743,246

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

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

	1/01 - 12/01 VG (A) Enter Data	1/01 - 12/01 DSI (B) Enter Data	1/01 - 12/01 DS3 (C) Enter Data	Test Year 7/02 - 6/30 VG (D) Enter Data	Test Year 7/02 - 6/30 DS1 (E) Enter Data	Test Year 7/02 - 6/30 DS3 (F) Enter Data
100 Entrance Facility	0.00	0.00	0.00	0.00	0.00	0.00
110 Direct Trunked Transport	0.00	442.00	0.00	0.00	478.00	0.00

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

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Rate-of-Return TRP

Rate-of-Return

Summary

	1999/2000 FCC Monitoring Period (A) Enter Data	2001 Calendar Year (B) Enter Data	7/02 - 6/30 Test Year (C) Enter Data
100 Interstate Access, Total	n/a	n/a	n/a
110 Carrier Common Line	n/a	n/a	n/a
120 Special Access	n/a	n/a	n/a
130 Local Switching	n/a	n/a	n/a
140 Information	n/a	n/a	n/a
150 Local Transport	n/a	n/a	n/a
160 Traffic Sensitive Switched, Total	n/a	n/a	n/a

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07/02/02
Telephone Company
108
ALFNAN02

Rate-of-Return TRP
Base Study Factor

		Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
Relative MOU's - Tandem Switching							
100	Interstate	Enter Data	-	-	-	-	-
110	Total Company	Enter Data	-	-	-	-	-
120	IS Factor	Calculated Field	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Host/Remote MOU's							
130	Interstate	Enter Data	n/a	n/a	n/a	-	-
140	Total Company	Enter Data	n/a	n/a	n/a	-	-
150	IS Factor	Calculated Field	n/a	n/a	n/a	0.0000%	0.0000%
Host/Remote MOU Miles							
160	Interstate	Enter Data	324,831,780	309,865,265	322,655,258	468,527,844	1,027,991,909
170	Total Company	Enter Data	2,331,174,781	2,326,548,695	2,326,751,260	2,326,818,975	5,816,505,666
180	IS Factor	Calculated Field	13.9343%	13.3187%	13.8672%	20.1360%	17.6737%
Conversation Minutes							
190	Interstate	Enter Data	93,706,597	93,779,902	99,872,882	128,470,196	255,429,425
200	Total Company	Enter Data	239,645,467	250,576,897	315,038,092	396,879,070	1,030,645,539
210	IS Factor	Calculated Field	39.1022%	37.4256%	31.7018%	32.3701%	24.7834%
Conversation Minute Miles							
220	Interstate	Enter Data	885,574,843	888,408,217	932,930,782	1,223,702,903	2,596,618,530
230	Total Company	Enter Data	2,755,265,743	2,938,482,026	3,286,263,460	3,514,377,242	8,858,989,577
240	IS Factor	Calculated Field	32.1412%	30.2336%	28.3888%	34.8199%	29.3105%

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:

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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	89,006,364	86,556,340	611,594,688	787,157,392	11.31%	44,034	2
1996	98,097,821.00	88731268.00	645480716.00	832,309,805	11.79%	45,111	2
1997	104,118,439	94,197,730	716,634,348	914,950,517	11.38%	46,079	2
1998	104,199,887	87,264,444	713,756,331	905,220,662	11.51%	47,053	n/a
1999	110,969,863	89,032,898	747,125,199	947,127,960	11.72%	47,961	n/a
2000	105,902,380	88,499,052	833,523,672	10,257,925,104	10.30%	48,726	n/a
2001	105,902,380	88,499,052	833,523,672	10,257,925,104	10.30%	48,726	n/a

**Interstate
WDEM Factor**

**(H)
Calculated
Field**

- 22.61%
- 23.57%
- 22.76%
- 23.30%
- 23.50%
- 22.09%
- 22.09%