EXHIBIT B

Frozen Part 36 Allocation Factors
ALLTEL
Account 6610 Marketing-billed revenue factor

	A	B	C = B/A	D	E	F = E/D	G = C x D	H = E - G
	Total Company Marketing	2001 Filing 2000 ALLTEL INTERSTATE Marketing Allocation	AT&T Calculated Interstate Marketing Factor	Total Company Marketing	2003 Filing 2003/2004 ALLTEL INTERSTATE Marketing Allocation	Calculated Interstate Marketing Factor	2003/2004 Corrected INTERSTATE Marketing Allocation	2003/2004 Excess Interstate Allocation
Alltel-Alabama	$214,494	$42,524	0.1983	$352,429	$84,182	0.2389	$69,870	$14,312
Alltel-Arkansas	$789,826	$218,737	0.2769	$713,745	$250,675	0.3512	$197,667	$53,008
Alltel-Florida	$1,016,396	$256,357	0.2522	$1,151,372	$324,494	0.2818	$290,401	$34,093
Alltel-Georgia	$613,419	$141,183	0.2302	$792,757	$226,581	0.2858	$182,459	$44,122
Alltel-Georgia Comm	$4,707,501	$1,227,137	0.2607	$6,128,278	$1,820,225	0.2970	$1,597,501	$222,724
Alltel-Georgia Telecom	$1,239,137	$294,427	0.2376	$1,577,110	$426,037	0.2701	$374,732	$51,305
Alltel-Kentucky	$240,568	$49,321	0.2050	$410,392	$135,794	0.3309	$84,138	$51,656
Alltel-Missouri	$556,109	$143,945	0.2588	$511,522	$139,608	0.2729	$132,404	$7,204
Alltel-Mississippi	$90,494	$20,834	0.2302	$90,957	$24,685	0.2714	$20,941	$3,744
Alltel-North Carolina	$3,014,843	$695,518	0.2307	$3,334,733	$939,420	0.2817	$769,316	$170,104
Alltel-NY-Red Jacket	$18,374	$4,637	0.2524	$16,529	$4,433	0.2682	$4,171	$262
Alltel-NY-Fulton	$367,562	$93,858	0.2554	$372,554	$120,921	0.3246	$95,133	$25,788
Alltel-NY-Jamestown	$536,118	$185,167	0.3454	$556,196	$225,222	0.4049	$192,102	$33,120
Alltel-Oklahoma	$157,513	$50,174	0.3185	$138,746	$45,003	0.3244	$44,196	$807
Alltel-Ohio	$2,223,332	$612,362	0.2754	$2,744,017	$787,979	0.2872	$755,772	$32,207
Oklahoma Alltel	$169,000	$41,482	0.2455	$190,931	$48,055	0.2517	$46,865	$1,190
Alltel-Pennsylvania	$1,558,173	$409,872	0.2630	$1,548,111	$530,601	0.3427	$407,225	$123,376
Alltel-South Carolina	$587,017	$159,961	0.2725	$942,360	$272,545	0.2892	$256,791	$15,754
Alltel-Sugarland	$798,055	$236,876	0.2968	$1,344,911	$510,308	0.3794	$399,192	$111,116
Alltel-Texas	$326,256	$86,316	0.2646	$460,111	$143,739	0.3124	$121,729	$22,010
Alltel-Western Reserve	$2,474,642	$688,284	0.2781	$3,288,479	$1,018,657	0.3098	$914,640	$104,017
TOTAL								**$1,121,919**