

COS-1(P)
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number: 138
COSA: ALFNAN04

Rate-of Return TRP For Companies Filing Under CFR 61.38
Cost Analysis Summary
Test Year: 7/04 - 7/05

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	Interstate Inter-exchange (G)	ROR Regulated US Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)	
Revenues																						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,590,750	0	381	4,196,862	4,197,243	842,521	0	5,470	26,647	0	237,219	40,482	1,111,856	2,281,651	
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a	n/a	(21,162)	0	0	(19,473)	(19,473)	0	0	(1)	0	0	(256)	n/a	(257)	(1,432)	
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	7,569,588	0	381	4,177,389	4,177,770	842,521	0	5,469	26,647	0	236,963	n/a	1,111,599	2,280,219	
Expenses																						
170 Plant Specific	n/a	n/a	n/a	n/a	1,642,162	1,002	0	1,641,161	0	44	751,883	751,926	443,458	0	3,175	0	0	27,634	n/a	474,267	414,968	
171 Network Support	n/a	n/a	n/a	n/a	60,961	12	0	60,949	0	6	32,479	32,485	7,583	0	60	0	0	2,283	n/a	9,905	18,559	
172 General Support	n/a	n/a	n/a	n/a	358,054	990	0	357,064	0	37	190,273	190,310	44,421	0	350	0	0	13,256	n/a	58,028	108,726	
173 Central Office	n/a	n/a	n/a	n/a	666,265	0	0	666,265	0	0	16,687	16,687	391,454	0	2,741	0	0	5,380	n/a	399,575	250,003	
174 Operator Systems	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
175 COE Switching	n/a	n/a	n/a	n/a	394,179	0	0	394,179	0	0	0	0	0	0	2,725	0	0	0	n/a	394,179	0	
176 COE Transmission	n/a	n/a	n/a	n/a	272,087	0	0	272,087	0	0	16,687	16,687	0	0	16	0	0	5,380	n/a	5,396	250,003	
177 IOT	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	556,882	0	0	556,882	0	0	512,444	512,444	0	0	23	0	0	6,736	n/a	6,759	37,679	
180 Plant Non-Sp. Less Deprec/Amor	n/a	n/a	n/a	n/a	907,815	0	0	907,815	0	48	614,535	614,583	56,912	0	449	0	0	16,983	n/a	74,345	218,887	
190 Depreciation / Amortization	4,893,513	240,227	0	4,653,286	1,447,958	225	0	1,447,733	0	8	656,381	656,390	243,248	0	1,874	0	0	58,515	n/a	303,637	487,706	
200 Customer Operations	n/a	n/a	n/a	n/a	537,396	143,501	35	393,894	0	35	214,536	214,571	42,011	0	331	21,679	0	12,537	n/a	76,558	102,765	
201 Marketing	n/a	n/a	n/a	n/a	148,239	21	0	148,218	0	11	56,797	56,808	13,260	0	105	0	0	3,957	n/a	17,321	74,088	
202 Local Business Office	n/a	n/a	n/a	n/a	21,517	0	0	21,517	0	0	0	0	0	0	21,517	0	0	0	n/a	21,517	0	
203 Revenue Accounting	n/a	n/a	n/a	n/a	367,640	143,481	0	224,159	0	24	157,739	157,763	28,751	0	227	162	0	8,580	n/a	37,720	28,677	
204 Other Billing & Collection	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
210 Access	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
220 Corporate Operations	n/a	n/a	n/a	n/a	598,365	28,006	0	570,359	0	24	306,405	306,430	105,119	0	767	4,202	0	11,077	n/a	121,164	142,765	
230 AFUDC	n/a	n/a	n/a	n/a	6,087	1	0	6,085	0	1	3,243	3,243	757	0	6	0	0	226	n/a	989	1,853	
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	75	0	0	75	0	0	40	40	0	0	0	0	0	3	n/a	12	23	
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	991,442	5,280	0	986,163	0	91	524,572	524,663	124,834	0	979	764	0	35,344	n/a	161,924	299,576	
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	6,131,300	178,015	0	5,953,285	0	251	3,071,595	3,071,846	1,016,348	0	7,581	26,647	0	162,320	n/a	1,212,896	1,668,543	
FIT Adjustments																						
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
290 Federal Income Taxes	n/a	n/a	n/a	n/a	1,496,619	518,765	125	0	518,640	0	41	300,861	300,902	(6,552)	0	29	0	0	24,160	n/a	17,637	200,102
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,496,619	6,650,065	n/a	0	6,471,925	0	292	3,372,456	3,372,747	1,009,796	0	7,610	26,647	0	186,479	n/a	1,230,533	1,868,646
Telephone Plant in Service																						
310 General Support	7,384,281	718,963	0	6,665,318	2,030,368	5,612	0	2,024,755	0	211	1,078,955	1,079,166	251,894	0	1,887	0	0	75,168	n/a	329,049	616,540	
320 Central Office Equip-Switch	15,089,203	0	0	15,089,203	3,333,009	0	0	3,333,009	0	0	0	0	3,309,967	0	23,041	0	0	0	n/a	3,333,009	0	
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
323 Local Switching Cat. 3	15,089,203	0	0	15,089,203	3,333,009	0	0	3,333,009	0	0	0	0	3,309,967	0	23,041	0	0	0	n/a	3,333,009	0	
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
330 Central Office Equip-Trans	23,399,849	0	0	23,399,849	10,678,850	0	0	10,678,850	0	0	2,591,286	2,591,286	0	0	2,542	0	0	835,431	n/a	837,973	7,249,591	
331 Subscriber Lines	15,786,148	0	0	15,786,148	7,885,704	0	0	7,885,704	0	0	2,591,286	2,591,286	0	0	0	0	0	0	n/a	0	5,294,418	
332 Exchange Circuit	1,418,296	0	0	1,418,296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
333 Interexchange Circuit	5,292,857	0	0	5,292,857	2,639,074	0	0	2,639,074	0	0	0	0	0	0	2,542	0	0	681,359	n/a	683,902	1,955,173	
334 Host Remote	902,549	0	0	902,549	154,072	0	0	154,072	0	0	0	0	0	0	0	0	0	154,072	154,072	154,072	0	
340 Cable & Wire	48,842,109	0	0	48,842,109	12,591,282	0	0	12,591,282	0	0	11,586,521	11,586,521	0	0	528	0	0	152,302	n/a	152,830	851,930	
341 Subscriber Lines	47,123,363	0	0	47,123,363	11,679,219	0	0	11,679,219	0	0	11,586,521	11,586,521	0	0	0	0	0	0	n/a	0	252,696	
342 Exchange	1,052,363	0	0	1,052,363	516,365	0	0	516,365	0	0	0	0	0	0	0	0	0	0	n/a	0	516,365	
343 Interexchange	576,526	0	0	576,526	180,362	0	0	180,362	0	0	0	0	0	0	528	0	0	136,966	n/a	137,494	42,868	
344 Host Remote	89,837	0	0	89,837	15,336	0	0	15,336	0	0	0	0	0	0	0	0	0	15,336	15,336	15,336	0	
350 Info Orig/Term Equipment	135,521	124,425	0	11,096	2,774	0	0	2,774	0	2,774	0	2,774	0	0	0	0	0	0	n/a	0	0	
360 Amortizable Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
370 Total Plant in Service	94,850,963	843,388	0	94,007,575	28,636,282	5,612	0	28,630,670	0	2,985	15,256,763	15,259,748	3,561,862	0	28,099	0	0	1,062,901	n/a	4,652,862	8,718,061	
Adjustments to TPIS																						
380 Depr / Amor Reserve	68,875,863	10,564,249	0	58,311,614	17,051,486	2,988	0	17,048,497	0	2,213	8,675,317	8,677,529	3,255,169	0	24,394	0	0	556,446	n/a	3,836,008	4,534,960	
390 Accum Deferred Income Tax	7,475,628	122,369	0	7,353,259	2,200,816	407	0	2,200,409	0	15	1,177,846	1,177,862	312,834	0	2,418	0	0	77,183	n/a	392,436	630,112	
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	454,553	89	0	454,464	0	47	242,176	242,223	56,539	0	446	0	0	18,872	n/a	73,856	138,385	
Return Data																						
410 Average Rate Base	n/a	n/a	n/a	n/a	9,838,534	n/a	n/a	9,836,228	0	804	5,645,775	5,646,580	50,397	0	1,733	0	0	446,144	n/a	488,274	3,691,374	
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11.05576	0	90	635,150	635,240	5,670	0	195	0	0	50,191	n/a	56,056	415,280	
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	0.00%	0.00%	11.25%	n/a	11.25%	11.25%	

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	Interstate Inter- exchange (G)	ROR Regulated IS Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)	
Revenues																						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,897,168	0	158	3,892,370	3,892,528	843,736	0	5,467	0	185,815	61,785	40,482	1,096,803	1,907,837	
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	n/a	n/a	0	0	
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a	n/a	54,297	0	0	44,984	44,984	0	0	0	0	0	0	0	612	8,701	
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,951,465	0	158	3,937,354	3,937,512	843,736	0	5,469	0	185,815	62,395	n/a	1,097,415	1,916,538	
Expenses																						
170 Plant Specific	n/a	n/a	n/a	n/a	1,436,472	1,081	0	1,435,391	0	34	712,808	712,842	410,972	0	2,943	0	16,840	8,907	n/a	439,662	282,886	
171 Network Support	n/a	n/a	n/a	n/a	59,643	13	0	59,630	0	5	31,142	31,147	7,794	0	81	0	1,800	341	n/a	9,997	18,486	
172 General Support	n/a	n/a	n/a	n/a	350,188	1,068	0	349,119	29	0	182,422	182,451	45,663	0	357	0	10,549	1,997	n/a	58,566	108,102	
173 Central Office	n/a	n/a	n/a	n/a	441,139	0	0	441,139	0	0	14,961	14,961	357,514	0	2,502	0	4,491	0	n/a	364,507	61,670	
174 Operator Systems	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
175 COE Switching	n/a	n/a	n/a	n/a	360,003	0	0	360,003	0	0	0	0	357,514	0	2,489	0	0	0	n/a	360,003	0	
176 COE Transmission	n/a	n/a	n/a	n/a	81,136	0	0	81,136	0	0	14,961	14,961	0	0	14	0	4,491	0	n/a	4,504	61,670	
177 IOT	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	585,503	0	0	585,503	0	0	484,283	484,283	0	0	23	0	6,569	n/a	6,592	94,628	0	
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	799,332	0	0	799,332	0	37	578,717	578,754	58,231	0	455	0	13,437	2,544	n/a	74,667	145,911	
190 Depreciation / Amortization	1,472,607	72,292	0	4,531,082	1,400,316	238	0	1,400,077	0	6	634,405	634,411	242,938	0	1,864	0	49,633	6,361	n/a	300,796	464,870	
200 Customer Operations	n/a	n/a	n/a	n/a	468,799	139,966	0	348,833	27	205,681	205,708	43,023	0	336	0	9,943	23,025	n/a	76,328	66,797		
201 Marketing	n/a	n/a	n/a	n/a	109,294	22	0	109,272	8	53,280	53,289	13,327	104	0	104	0	3,083	584	n/a	17,098	38,886	
202 Local Business Office	n/a	n/a	n/a	n/a	20,983	0	0	20,983	0	0	0	0	0	0	0	0	0	20,983	n/a	20,983	0	
203 Revenue Accounting	n/a	n/a	n/a	n/a	358,522	139,944	0	218,578	0	19	152,401	152,420	29,697	0	232	0	6,860	1,458	n/a	38,246	27,912	
204 Other Billing & Collection	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
210 Access	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
220 Corporate Operations	n/a	n/a	n/a	n/a	536,336	27,761	0	508,575	0	19	294,841	294,860	100,601	0	733	0	7,919	6,799	n/a	116,052	97,662	
230 AFUDC	n/a	n/a	n/a	n/a	5,944	1	0	5,942	0	0	3,090	3,091	775	0	6	0	179	34	n/a	994	1,868	
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	80	0	0	80	0	0	42	42	10	0	0	0	2	0	n/a	13	25	
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	704,066	5,126	0	698,939	0	46	367,970	368,016	94,361	0	732	0	20,420	4,643	n/a	120,156	210,767	
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	5,371,343	174,174	0	5,197,169	0	170	2,797,555	2,797,725	950,912	0	7,070	0	118,374	52,314	n/a	1,128,669	1,270,776	
FIT Adjustments																						
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
290 Federal Income Taxes	n/a	n/a	n/a	n/a	1,866,297	627,139	155	626,984	0	(3)	342,683	342,680	26,236	0	267	0	23,829	3,570	n/a	53,902	230,401	
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	1,866,297	5,998,482	n/a	5,824,153	0	167	3,140,238	3,140,405	977,148	0	7,337	0	142,202	55,884	n/a	1,182,571	1,501,177	
Telephone Plant in Service																						
310 General Support	2,112,098	205,642	0	6,241,472	1,906,455	5,823	0	1,900,632	0	158	993,396	993,553	248,649	0	1,943	0	57,438	10,877	n/a	318,906	588,173	
320 Central Office Equip-Switch	3,329,531	0	0	15,073,456	3,329,531	0	0	3,329,531	0	0	0	0	3,306,513	0	23,017	0	0	0	n/a	0	3,329,531	0
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
323 Local Switching Cat. 3	3,329,531	0	0	15,073,456	3,329,531	0	0	3,329,531	0	0	0	0	3,306,513	0	23,017	0	0	0	n/a	0	3,329,531	0
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
330 Central Office Equip-Trans	9,063,022	0	0	21,281,993	9,063,022	0	0	9,063,022	0	0	2,544,275	2,544,275	0	0	2,319	0	763,886	0	n/a	766,205	5,752,541	
331 Subscriber Lines	6,478,886	0	0	14,242,501	6,478,886	0	0	6,478,886	0	0	2,544,275	2,544,275	0	0	0	0	0	0	n/a	0	3,934,611	
332 Exchange Circuit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
333 Interexchange Circuit	2,441,690	0	0	4,883,719	2,441,690	0	0	2,441,690	0	0	0	0	0	0	2,319	0	621,441	0	n/a	623,760	1,817,931	
334 Host Remote	142,445	0	0	834,442	142,445	0	0	142,445	0	0	0	0	0	0	0	0	142,445	0	142,445	142,445	0	
340 Cable & Wire	12,884,098	0	0	46,388,795	12,884,098	0	0	12,884,098	0	0	10,666,812	10,666,812	0	0	501	0	0	144,652	n/a	145,153	2,072,132	
341 Subscriber Lines	10,360,989	0	0	43,438,198	10,360,989	0	0	10,360,989	0	0	10,666,812	10,666,812	0	0	0	0	0	0	n/a	0	294,195	
342 Exchange	1,747,231	0	0	2,317,705	1,747,231	0	0	1,747,231	0	0	0	0	0	0	0	0	0	0	0	0	1,747,231	
343 Interexchange	171,302	0	0	547,568	171,302	0	0	171,302	0	0	0	0	0	0	501	0	0	130,087	n/a	130,588	40,714	
344 Host Remote	14,566	0	0	85,324	14,566	0	0	14,566	0	0	0	0	0	0	0	0	0	14,566	14,566	14,566	0	
350 Info Orig/Term Equipment	25,590	23,495	0	8,381	2,095	0	0	2,095	0	2,095	2,095	2,095	0	0	0	0	0	0	0	0	0	
360 Amortizable Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
370 Total Plant in Service	20,759,415	0	0	72,754,155	20,759,415	0	0	27,179,377	0	2,253	14,204,483	14,206,736	3,555,162	0	27,780	0	821,324	155,529	n/a	4,559,796	8,412,846	
Adjustments to TPIS																						
380 Dep'r / Amor Reserve	18,200,307	2,791,581	0	52,435,768	15,408,725	2,980	0	15,405,745	0	2,181	7,805,278	7,807,459	2,909,906	0	21,741	0	388,085	88,326	n/a	3,408,058	4,190,228	
390 Accum Deferred Income Tax	2,245,538	36,757	0	7,301,954	2,208,781	451	0	2,208,329	0	185	1,152,810	1,152,995	314,919	0	2,430	0	63,607	12,760	n/a	393,715	661,819	
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	532,051	114	0	531,936	0	44	278,379	278,424	69,711	0	545	0	16,083	3,047	n/a	89,385	164,127	
Return Data																						
410 Average Rate Base	Enter Data	n/a	n/a	n/a	10,099,745	n/a	n/a	10,097,239	0	(89)	5,524,775	5,524,705	400,048	0	4,155	0	385,715	57,490	n/a	947,408	3,725,126	
420 Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a	1,135,939	0	(6)	621,537	621,529	45,005	0	467	0	43,393	6,468	n/a	95,333	419,077	
430 Rate of Return	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	0.00%	11.25%	11.25%	n/a	11.25%	11.25%	

COS-2

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
7/04 - 6/05 Forecast
Versus 2003 Actual

		Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/04 - 6/05							
	Revenue Requirement						
100	Depreciation / Amortization	656,390	303,637	487,706	225	1,447,958	4,653,286
105	Expense Less Dep & Amor	1,890,793	747,335	881,261	172,510	3,691,900	(4,653,286)
110	Taxes Less FIT	524,663	161,924	299,576	5,280	991,442	n/a
115	Return	635,240	56,056	415,280	0	1,106,576	n/a
120	FIT	300,902	17,637	200,102	125	518,765	1,496,619
125	Uncol., IDC & Other Adj.	19,473	257	1,432	0	21,162	n/a
130	Revenue Requirements	4,027,460	1,286,845	2,285,357	178,139	7,777,802	1,496,619
135	Access Service Revenue	4,027,460	1,286,845	2,285,357	178,139	7,777,802	1,496,619
	Rate Base						
140	Telephone Plant in Service	15,259,748	4,652,862	8,718,061	5,612	28,636,282	94,007,575
145	Rate Base Adjustments	242,223	73,856	138,385	89	454,553	n/a
150	Depreciation Reserves	8,677,529	3,836,008	4,534,960	2,988	17,051,486	58,311,614
155	Accum Deferred Income Tax	1,177,862	392,436	630,112	407	2,200,816	7,353,259
160	Average Rate Base	5,646,580	498,274	3,691,374	0	9,836,228	n/a
Actual, 1/03 - 12/03							
	Revenue Requirement						
190	Depreciation / Amortization	634,411	300,796	464,870	238	1,400,316	4,531,082
205	Expense Less Depr & Amor	1,795,298	707,716	595,139	168,809	3,266,962	(4,531,082)
210	Taxes Less FIT	368,016	120,156	210,767	5,126	704,066	n/a
215	Return	621,529	95,333	419,077	0	1,135,939	n/a
220	FIT	342,680	53,902	230,401	155	627,139	1,866,297
225	Uncol., IDC & Other Adj.	(44,984)	(612)	(8,701)	0	(54,297)	n/a
230	Revenue Requirements	3,716,951	1,277,292	1,911,552	174,329	7,080,124	1,866,297
235	Access Service Revenue	3,716,951	1,277,292	1,911,552	174,329	7,080,124	1,866,297
	Rate Base						
240	Telephone Plant in Service	14,206,736	4,559,796	8,412,846	0	27,179,377	72,754,155
245	Rate Base Adjustments	278,424	89,385	164,127	114	532,051	n/a
250	Depreciation Reserves	7,807,459	3,408,058	4,190,228	2,980	15,408,725	52,435,768
255	Accum Deferred Income Tax	1,152,995	393,715	661,619	451	2,208,781	7,301,954
260	Average Rate Base	5,524,705	847,408	3,725,126	0	10,097,239	n/a
Forecast, 7/03 - 6/04							
	Revenue Requirement						
100	Depreciation / Amortization	690,789	307,191	512,313	247	1,510,540	4,824,622
105	Expense Less Dep & Amor	1,814,430	712,003	900,171	207,352	3,633,956	11,320,829
110	Taxes Less FIT	359,353	108,388	211,171	148	679,061	2,699,479
115	Return	610,058	97,799	432,567	720	1,141,143	3,312,588
120	FIT	274,840	36,478	201,392	366	513,075	1,474,964

COS-2

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
7/04 - 6/05 Forecast
Versus 2003 Actual

		Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
125	Uncol., IDC & Other Adj.	(32,329)	(435)	(5,506)	0	(38,270)	(139,170)
130	Revenue Requirements	3,717,141	1,261,423	2,252,108	208,833	7,439,505	23,493,312
135	Access Service Revenue	3,717,141	1,261,423	2,252,108	208,833	7,439,505	23,493,312
Rate Base							
140	Telephone Plant in Service	15,227,986	4,593,067	8,948,613	6,278	28,775,944	93,509,317
145	Rate Base Adjustments	345,664	104,259	203,127	143	653,193	2,136,590
150	Depreciation Reserves	9,016,550	3,466,580	4,662,172	20	17,145,322	57,934,441
155	Accum Deferred Income Tax	1,134,364	361,424	644,530	0	2,140,318	7,024,500
160	Average Rate Base	5,422,735	869,323	3,845,038	6,400	10,143,497	30,686,966

Actual, 1/02 - 12/02

Revenue Requirement							
200	Depreciation / Amortization	675,676	296,006	427,187	116	1,398,985	4,626,703
205	Expense Less Depr & Amor	1,678,344	663,725	524,696	195,478	3,062,242	10,531,018
210	Taxes Less FIT	216,650	64,684	111,227	38	392,599	1,802,899
215	Return	659,820	123,106	409,572	333	1,192,831	3,602,181
220	FIT	353,727	65,808	219,687	181	639,403	1,947,540
225	Uncol., IDC & Other Adj.	(32,288)	(435)	(5,503)	0	(38,226)	(139,172)
230	Revenue Requirements	3,551,928	1,212,893	1,686,866	196,147	6,647,834	22,371,168
235	Access Service Revenue	3,551,928	1,212,893	1,686,866	196,147	6,647,834	22,371,168
Rate Base							
240	Telephone Plant in Service	15,091,058	4,501,728	7,738,586	2,923	27,334,295	91,383,362
245	Rate Base Adjustments	300,011	89,506	153,902	58	543,476	1,860,269
250	Depreciation Reserves	8,458,794	3,159,037	3,721,433	16	15,339,279	53,317,622
255	Accum Deferred Income Tax	1,067,212	337,922	530,416	0	1,935,549	6,528,834
260	Average Rate Base	5,865,063	1,094,275	3,640,640	2,964	10,602,943	33,397,175 C.10

COS-2

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
7/04 - 6/05 Forecast
Versus 2003 Actual

		Common Line (A) Line (A)	Traffic Sensitive Switched (B) Switched (B)	Traffic Sensitive Special (C) Special (C)	Other Interstate (D) Interstate (D)	Total Interstate (E) Interstate (E)	Total Co. Subject to Separations (F) Separations (F)
Forecast, 7/02 - 6/03							
	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	3,209,587	9,947,177
110	Taxes Less FIT	246,214	80,989	217,749	124	545,075	2,086,337
115	Return	612,814	137,279	791,268	824	1,542,186	3,919,827
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)	(126,796)
130	Revenue Requirements	3,240,052	1,240,310	3,009,456	198,194	7,688,012	22,637,908
135	Access Service Revenue	3,240,052	1,240,310	3,009,456	198,194	7,688,012	22,637,908
	Rate Base						
140	Telephone Plant in Service	14,444,655	4,751,370	12,774,732	7,264	31,978,020	95,478,025
145	Rate Base Adjustments	228,463	75,150	202,051	115	505,779	1,735,112
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	7,328	13,708,322	36,202,558
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 Depr & Amor	1,764,216	736,385	477,231	197,803	3,175,635	11,628,222
210	Taxes Less FIT	359,353	117,938	143,066	6,644	627,001	2,245,850
215	Return	673,735	141,992	345,848	0	1,161,575	3,717,070
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)	(129,568)
230	Revenue Requirements	3,785,631	1,370,890	1,489,638	204,447	6,850,606	23,991,231
235	Access Service Revenue	3,785,631	1,370,890	1,489,638	204,447	6,850,606	23,991,231
	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	2,226,579
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	34,501,985

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
Switched Access Revenue
Test Year, 7/04 - 6/05

		Minute or Message	Minute Miles	Line or Trunk	Minute or Message	Minute Miles	Line or Trunk		
	Common Line	Rate (A)	Rate (B)	Rate (C)	Demand (D)	Demand (E)	Demand (F)	Access Revenue (G)	Revenue Requirement (H)
100	Multiline Business EUCL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
110	Single Line Business EUCL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	Residential EUCL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130	Special Access Surcharge	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	Terminating CCL Premium	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Terminating CCL Non-Prem.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Originating CCL Premium	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	Originating CCL Non-Prem.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	Common Line - - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Information								
190	Directory Assistance	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200	White Page Surcharge Prem.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
210	White Pg. Surcharge Non-Prem.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	Other Information	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
230	Information - - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Local Switching								
240	Premium	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
250	Non-Premium	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
260	Equal Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
270	Switching - Total	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Local Transport								
280	Premium LT Term.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
290	Non-Prem. LT Term	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300	Premium LT Facility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
310	Non-Prem. LT Facility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
320	Tandem Switching	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
330	TST Termination	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
340	TST Facility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
350	Premium Interconnection	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
360	Non-Prem. Interconnection	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
370	Installation NRC per Trunk	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	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 - 4 Wire	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	N/A	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).

REV-2

Filing Date: 6/16/2004

Filing Entity: ALFN

Transmittal Number : 138

COSA: ALFNAN04

Rate-of-Return TRP

Revenue Summary

Test Year, 7/04-6/05

	Total Network Access	Recurring without ICB	Non-Recurring without ICB	ICB
	(A)	(B)	(C)	(D)
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	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

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

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

	7/1/2003 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2004 Rate (C)	% Change 7/1/2003 to 7/1/04 (D)	% Change Current 7/1/2004 (E)
Switched Access					
100 Premium CCL Term. (\$/Mou)	N/A	N/A	N/A	N/A	N/A
110 N.P. CCL Term. (\$/Mou)	N/A	N/A	N/A	N/A	N/A
120 Premium Switching (\$/Mou)	N/A	N/A	N/A	N/A	N/A
130 N.P. Switching (\$/Mou)	N/A	N/A	N/A	N/A	N/A
140 Equal Access	N/A	N/A	N/A	N/A	N/A
End User Common Line					
150 Multiline Business (\$/Month)	N/A	N/A	N/A	N/A	N/A
160 Residential & Single Line Bus.	N/A	N/A	N/A	N/A	N/A
Local Transport Rates					
170 Prem. LT (\$/Mou, Avg. Mileage)	(A) N/A	(B) N/A	(C) N/A	(D) N/A	(E) N/A
180 N.P. LT (\$/Mou, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
190 DS1 Entr. Facility (\$/Circuit)	N/A	N/A	N/A	N/A	N/A
200 DS1 Direct Trunk (\$/Circuit)	N/A	N/A	N/A	N/A	N/A
210 Tdm Sw. Transport (\$/Circuit)	N/A	N/A	N/A	N/A	N/A
220 Tdm. Switching (\$/Tdm. Mou)	N/A	N/A	N/A	N/A	N/A
230 Prem. Interconnection (\$/Mou)	N/A	N/A	N/A	N/A	N/A
240 N.P. Interconnection (\$/Mou)	N/A	N/A	N/A	N/A	N/A
250 NRC (\$/Tk. or Tks. Activated)	N/A	N/A	N/A	N/A	N/A
260 2-Wire VG (\$/Cir., Avg. Mileage)*	N/A	N/A	N/A	N/A	N/A
270 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 = 0.

* (Lines 260 and 270 have been calculated based on one CT, one CMT, and ten miles of transport.)

RTE-2
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
Revenue Priceouts
Using 2003 Demand

		Revenue at 7/1/2003 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2004 Rates (D)	Change in Revenue, Cols. D-B (E)
	Switched Access					
100	Multiline Business	N/A	N/A	N/A	N/A	N/A
110	Residential & Single Line Bus.	N/A	N/A	N/A	N/A	N/A
120	Carrier Common Line	N/A	N/A	N/A	N/A	N/A
130	Special Access	N/A	N/A	N/A	N/A	N/A
140	Local Switching	N/A	N/A	N/A	N/A	N/A
150	Equal Access	N/A	N/A	N/A	N/A	N/A
160	Information	N/A	N/A	N/A	N/A	N/A
170	Local Transport	N/A	N/A	N/A	N/A	N/A

Notes: If company belongs to the NECA common line pool, then revenue = 0.

RTE-3
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
COSAs for Which Rates
are Averaged or Pooled

COSA	Multi-line Business (A)	Residential & Single Line Business (B)	Carrier Common Line (C)	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	N/A	N/A	N/A
110	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130								
140								
150								
160								
170								
180								
190								
200								
210								
220								
230								

Notes: Companies should list all COSAs for which rates are averaged or pooled.

DMD-1
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04
Page 1 of 3

Rate-of-Return TRP
Common Line
Minutes-of-Use

		Premium Originating (A)	Premium Terminating (B)	Premium Total (C)	Non-Premium Originating (D)	Non-Premium Terminating (E)	Non-Premium Total (F)
	Historical						
100	1st Qtr. 2000	N/A	N/A	0	N/A	N/A	0
110	2nd Qtr. 2000	N/A	N/A	0	N/A	N/A	0
120	3rd Qtr. 2000	N/A	N/A	0	N/A	N/A	0
130	4th Qtr. 2000	N/A	N/A	0	N/A	N/A	0
140	1st Qtr. 2001	N/A	N/A	0	N/A	N/A	0
150	2nd Qtr. 2001	N/A	N/A	0	N/A	N/A	0
160	3rd Qtr. 2001	N/A	N/A	0	N/A	N/A	0
170	4th Qtr. 2001	N/A	N/A	0	N/A	N/A	0
180	1st Qtr. 2002	N/A	N/A	0	N/A	N/A	0
190	2nd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
200	3rd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
210	4th Qtr. 2002	N/A	N/A	0	N/A	N/A	0
220	Pycos Year, 1/03 - 12/03	N/A	N/A	0	N/A	N/A	0
230	Test Year, 7/04 - 6/05	N/A	N/A	0	N/A	N/A	0

Page 2 of 3

		Total Originating (A)	Total Terminating (B)	Grand Total (C)	Total Chargeable Originating (D)	Total Chargeable Terminating (E)
	Historical					
100	1st Qtr. 2000	0	0	0	0	0
110	2nd Qtr. 2000	0	0	0	0	0
120	3rd Qtr. 2000	0	0	0	0	0
130	4th Qtr. 2000	0	0	0	0	0
140	1st Qtr. 2001	0	0	0	0	0
150	2nd Qtr. 2001	0	0	0	0	0
160	3rd Qtr. 2001	0	0	0	0	0
170	4th Qtr. 2001	0	0	0	0	0
180	1st Qtr. 2002	0	0	0	0	0
190	2nd Qtr. 2002	0	0	0	0	0
200	3rd Qtr. 2002	0	0	0	0	0
210	4th Qtr. 2002	0	0	0	0	0
220	Pycos Year, 1/03 - 12/03	0	0	0	0	0
230	Test Year, 7/04 - 6/05	0	0	0	0	0

DMD-1
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
Common Line
Minutes-of-Use

DMD-1

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
Traffic Sensitive
Minutes-of-Use

		Premium Local Switching (A)	Non-Premium Local Switching (B)	Total Local Switching (C)	Total Chargeable Switching (D)	Total Tandem Switching* (E)	Tandem Switching Transport ** (F)
100	Historical 1st Qtr. 2000	29,493,686	0	29,493,686	29,493,686	N/A	17,401,275
110	2nd Qtr. 2000	27,716,541	0	27,716,541	27,716,541	N/A	16,352,759
120	3rd Qtr. 2000	28,189,875	0	28,189,875	28,189,875	N/A	16,632,026
130	4th Qtr. 2000	28,507,813	0	28,507,813	28,507,813	N/A	16,819,610
140	1st Qtr. 2001	29,092,051	0	29,092,051	29,092,051	N/A	15,432,694
150	2nd Qtr. 2001	29,394,808	0	29,394,808	29,394,808	N/A	15,593,300
160	3rd Qtr. 2001	27,031,050	0	27,031,050	27,031,050	N/A	14,339,378
170	4th Qtr. 2001	28,061,692	10	28,061,702	28,061,697	N/A	14,886,116
180	1st Qtr. 2002	26,511,446	0	26,511,446	26,511,446	N/A	14,063,740
190	2nd Qtr. 2002	26,485,484	0	26,485,484	26,485,484	N/A	14,049,967
200	3rd Qtr. 2002	26,825,401	0	26,825,401	26,825,401	N/A	14,230,286
210	4th Qtr. 2002	26,472,353	0	26,472,353	26,472,353	N/A	14,043,002
220	Pycos Year, 1/03 - 12/03	107,537,797	-	107,537,797	107,537,797	-	57,248,089
230	Test Year, 7/04 - 6/05	105,217,888	0	105,217,888	105,217,888	17,162,519	56,013,078

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

* Refers to the mou switched at a company tandem, as discussed in Part 69.11(f-g).

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

DMD-2

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP

Special Access
Demand

	1/03 - 12/03 Channel Terminations (A)	1/03 - 12/03 Number of Circuits (B)	1/03 - 12/03 Interoffice Miles (C)	7/04 - 6/05 Channel Terminations (D)	7/04 - 6/05 Number of Circuits (E)	7/03 - 6/04 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	635	635	3855	556	556	3375.760567
130 WATS	24	24	145.7162835	24	24	145.7162835
140 Full-Time Audio	0	0	0	0	0	0
150 High Capacity	2142	2142	13749	42	42	269.5905882

DMD-3

Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04

Rate-of-Return TRP
Common Line
Revenue and Demand

		1/03 - 12/03	1/03 - 12/03	7/04 - 6/05	7/04 - 6/05
		Historical	Historical	Test Year	Test Year
		Revenue	MOU or Lines	Revenue	MOU or Lines
		(A)	(B)	(C)	(D)
100	End User Common Line, Total	N/A	N/A	N/A	N/A
110	Line Port Element	N/A	N/A	N/A	N/A
120	Residential	N/A	N/A	N/A	N/A
130	Single Line Business	N/A	N/A	N/A	N/A
140	Multiline Business	N/A	N/A	N/A	N/A
150	Special Access Surcharge	N/A	N/A	N/A	N/A
160	Carrier Common Line	N/A	N/A	N/A	N/A
170	Total Common Line Revenue	N/A	N/A	N/A	N/A

Note: Inapplicable to NECA CL pool participants.

DMD-4
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04
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	7/04 - 6/05	0	105,217,888
110	Pycos Year,	1/03 - 12/03	0	107,537,797
120	Test Year	7/03 - 6/04	0	106,769,761
130	Pycos Year,	1/02 - 12/02	0	106,294,684
140	Test Year	7/02 - 6/03	0	111,501,944
150	Pycos Year,	1/01 - 12/01	0	113,579,606
160	Test Year	7/01 - 6/02	0	116,236,549
170	Pycos Year,	1/00 - 12/00	0	113,907,915

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

DMD-5

Filing Date: 6/16/2004

Filing Entity: ALFN

Transmittal Number : 138

COSA: ALFNAN04

Page 1 of 1

Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

		1/03 - 12/03	1/03 - 12/03	1/03 - 12/03	Test Year 7/04 - 6/05	Test Year 7/04 - 6/05	Test Year 7/04 - 6/05
		VG (A)	DSI (B)	DS3 (C)	VG (D)	DS1 (E)	DS3 (F)
100	Entrance Facility	0.00	-	-	0.00	0.00	0.00
110	Direct Trunked Transport	-	329.00	-	0.00	320.00	0.00

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

ERN-1
Filing Date: 6/16/2004
Filing Entity: ALFN
Transmittal Number : 138
COSA: ALFNAN04
Page 1 of 1

Rate-of-Return TRP
Rate-of-Return
Summary

	2001/2002 FCC Monitoring Period (A)	2003 Calendar Year (B)	7/04 - 6/05 Test Year (C)
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

RORBSF-1

Filing Date: 06/16/04

Filing Entity: ALFN

Transmittal Number : 138

COSA: ALFNAN04

Page 1 of 1

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 MOUs - Tandem Switching						
100 Interstate	-	-	-	-	-	-
110 Total Company	-	-	-	-	-	-
120 IS Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Host/Remote MOUs						
130 Interstate	n/a	n/a	n/a	n/a	-	-
140 Total Company	n/a	n/a	n/a	n/a	-	-
150 IS Factor	n/a	n/a	n/a	n/a	0.0000%	0.0000%
Host/Remote MOU Miles						
160 Interstate	324,831,780	309,865,265	322,655,258	468,527,844	1,027,991,909	397,158,821
170 Total Company	2,331,174,781	2,326,548,695	2,326,751,260	2,326,818,975	5,816,505,666	2,326,547,972
180 IS Factor	13.9343%	13.3187%	13.8672%	20.1360%	17.6737%	17.0707%
Conversation Minutes						
190 Interstate	93,706,597	93,779,902	99,872,882	128,470,196	255,429,425	95,312,139
200 Total Company	239,645,467	250,576,897	315,038,092	396,879,070	1,030,645,539	412,258,219
210 IS Factor	39.1022%	37.4256%	31.7018%	32.3701%	24.7834%	23.1195%
Conversation Minute Miles						
220 Interstate	885,574,843	888,408,217	932,930,782	1,223,702,903	2,596,618,530	992,658,170
230 Total Company	2,755,265,743	2,938,482,026	3,286,263,460	3,514,377,242	8,858,989,577	3,543,595,481
240 IS Factor	32.1412%	30.2336%	28.3888%	34.8199%	29.3105%	28.0127%

The above Base Study Factors apportion on the following investment:

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

RORDEM-1

Filing Date: 6/16/2004

Filing Entity: ALFN

Transmittal Number : 138

COSA: ALFNAN04

Page 1 of 1

Rate-of-Return TRP

Verification of WDEM

Year					Interstate MDEM Factor	No. of Switched Access Lines	Part 36.125(e)	
	Interstate DEM	Intrastate DEM	Local DEM	Total DEM			Historical	Interstate
	MOU (A)	MOU (B)	MOU (C)	MOU (D)			Weighting (G)	WDEM Factor (H)
1995	89,006,364	86,556,340	611,594,688	787,157,392	11.3073%	44,034	2	22.6146%
1996	98,097,821	88,731,268	645,480,716	832,309,805	11.7862%	45,111	2	23.5724%
1997	104,118,439	94,197,730	716,634,348	914,950,517	11.3797%	46,079	2	22.7594%
1998	104,199,887	87,264,444	713,756,331	905,220,662	11.5110%	47,053	n/a	23.2972%
1999	110,969,863	89,032,898	747,125,199	947,127,960	11.7165%	47,961	n/a	23.5027%
2000	105,902,380	88,499,052	833,523,672	10,257,925,104	10.3025%	48,726	n/a	22.0887%
2001	105,902,380	88,499,052	833,523,672	10,257,925,104	10.3025%	48,726	n/a	22.0887%


```
macro    {goto}ha106~  
1 /cha106..hb135~hd106~  
/che107~hf111~  
/mhd108..he135~hd107~  
:prcrs  
aa135.am180  
~g  
{if hd107="stop"}{quit}  
{branch branch2}
```



```
macro    {goto}ha206~  
1 /cha206..hb235~hd206~
```

```
/che207~hf211~  
/mhd208..he235~hd207~  
:prcrs  
fn15..fz60  
~g  
{if hd207="stop"}{quit}  
{branch branch3}
```



```
macro    {goto}ha306~  
1 /cha306..hb335~hd306~  
/che307~hf311~  
/mhd308..he335~hd307~  
:prcrs  
cn75..cz120  
~g  
{if hd307="stop"}{quit}  
{branch branch4}
```



```
macro      {goto}ha406~  
1 /cha406..hb435~hd406~  
/che407~hf411~  
/mhd408..he435~hd407~  
:prcrs  
fa15..fm60  
~g  
{if hd407="stop"}{quit}  
{branch branch5}
```