

COS-1(P)  
Filing Date: 6/16/2004  
Filing Entity: ALMS  
Transmittal Number: 138  
COSA: ALMSAN04

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)	
<b>Revenues</b>																						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,313,880	0	65	1,418,633	1,418,698	383,682	0	168	15,444	0	0	131,557	35,841	530,851	364,331
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	0	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	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
160 Net Revenues	----	----	----	----	----	----	----	2,313,880	0	65	1,418,633	1,418,698	383,682	0	168	15,444	0	131,557	n/a	530,851	364,331	
<b>Expenses</b>																						
170 Plant Specific	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	
171 Network Support	n/a	n/a	n/a	n/a	10,673	4	0	10,669	0	1	6,541	6,542	2,145	0	1	0	0	721	n/a	2,867	1,261	
172 General Support	n/a	n/a	n/a	n/a	77,587	586	0	77,001	0	9	47,205	47,214	15,478	0	9	0	0	5,203	n/a	20,690	9,097	
173 Central Office	n/a	n/a	n/a	n/a	210,971	0	0	210,971	0	0	12,113	12,113	123,118	0	0	0	0	4,403	n/a	127,521	71,336	
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	123,118	0	0	123,118	0	0	0	0	123,118	0	0	0	0	0	n/a	123,118	0	
176 COE Transmission	n/a	n/a	n/a	n/a	87,853	0	0	87,853	0	0	12,113	12,113	0	0	0	0	0	4,403	n/a	4,403	71,336	
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	125,545	0	0	125,545	0	0	118,373	118,373	0	0	29	0	0	5,680	n/a	5,709	1,462	
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	201,617	0	0	201,617	0	8	141,180	141,189	15,213	0	9	0	0	5,114	n/a	20,336	40,093	
190 Depreciation / Amortization	2,805,743	86,584	0	2,719,159	862,422	208	0	862,422	0	3	459,388	459,398	223,088	0	83	0	0	61,019	n/a	284,190	118,632	
200 Customer Operations	n/a	n/a	n/a	n/a	186,198	60,343	0	125,854	0	9	64,539	64,548	16,201	0	10	12,332	0	33,988	n/a	27,318	0	
201 Marketing	n/a	n/a	n/a	n/a	40,305	8	0	40,298	0	3	14,111	14,114	4,627	0	3	0	0	1,555	n/a	6,185	19,999	
202 Local Business Office	n/a	n/a	n/a	n/a	12,271	0	0	12,271	0	0	0	0	0	0	0	12,271	0	0	n/a	12,271	0	
203 Revenue Accounting	n/a	n/a	n/a	n/a	133,622	60,336	0	73,286	0	6	50,428	50,434	11,574	0	7	81	0	3,891	n/a	15,533	7,319	
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	n/a	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	205,069	15,376	0	189,682	0	7	98,405	98,412	43,443	0	15	3,112	0	6,704	n/a	53,274	37,996	
230 AFUDC	n/a	n/a	n/a	n/a	421	0	0	421	0	0	258	258	85	0	0	0	0	28	n/a	113	50	
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	169	0	0	169	0	0	104	104	34	0	0	0	0	11	n/a	46	20	
250 FIT	n/a	n/a	n/a	n/a	63,092	20	0	63,072	0	6	42,967	42,967	8,404	0	9	0	0	4,396	n/a	12,809	7,297	
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,943,754	76,538	0	1,867,217	0	43	991,068	991,111	447,208	0	165	15,444	0	98,727	n/a	561,543	314,562	
<b>FIT Adjustments</b>																						
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	520,848	155,561	44	0	155,517	0	8	123,900	123,908	2,837	0	26	0	0	11,402	n/a	14,265	17,345
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	520,848	2,099,315	n/a	0	2,022,734	0	51	1,114,968	1,115,019	450,045	0	191	15,444	0	110,128	n/a	575,808	331,907
<b>Telephone Plant in Service</b>																						
310 General Support	1,631,199	72,998	0	1,558,201	472,145	3,564	0	468,581	0	52	287,261	287,313	94,188	0	57	0	0	31,662	n/a	125,906	65,362	
320 Central Office Equip-Switch	5,269,874	0	0	5,269,874	2,048,688	0	0	2,048,688	0	0	0	0	2,048,688	0	0	0	0	0	n/a	2,048,688	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	5,269,874	0	0	5,269,874	2,048,688	0	0	2,048,688	0	0	0	0	2,048,688	0	0	0	0	0	n/a	2,048,688	0	
324 Equal Access	7,377,419	0	0	7,377,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
330 Central Office Equip-Trans	6,132,075	0	0	6,132,075	2,346,110	0	0	2,346,110	0	0	1,232,389	1,232,389	0	0	0	0	0	448,007	n/a	448,007	1,142,210	
331 Subscriber Lines	6,132,075	0	0	6,132,075	2,346,110	0	0	2,346,110	0	0	1,232,389	1,232,389	0	0	0	0	0	0	n/a	0	1,113,721	
332 Exchange Circuit	176,551	0	0	176,551	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
333 Interexchange Circuit	761,484	0	0	761,484	341,051	0	0	341,051	0	0	0	0	0	0	0	0	0	312,561	n/a	312,561	28,489	
334 Host Remote	307,306	0	0	307,306	135,446	0	0	135,446	0	0	0	0	0	0	0	0	0	135,446	135,446	135,446	0	
340 Cable & Wire	20,984,891	0	0	20,984,891	5,319,720	0	0	5,319,720	0	0	5,015,848	5,015,848	0	0	1,234	0	0	240,674	n/a	241,908	61,964	
341 Subscriber Lines	20,380,424	0	0	20,380,424	5,066,573	0	0	5,066,573	0	0	5,015,848	5,015,848	0	0	0	0	0	0	n/a	50,725	0	
342 Exchange	126,771	0	0	126,771	4,415	0	0	4,415	0	0	0	0	0	0	0	0	0	0	n/a	0	4,415	
343 Interexchange	382,796	0	0	382,796	206,904	0	0	206,904	0	0	0	0	0	0	1,234	0	0	198,846	n/a	200,080	6,824	
344 Host Remote	94,901	0	0	94,901	41,828	0	0	41,828	0	0	0	0	0	0	0	0	0	41,828	41,828	41,828	0	
350 Info Orig/Term Equipment	15,877	11,321	0	4,556	1,139	0	1,139	1,139	0	1,139	0	1,139	0	0	0	0	0	0	n/a	0	0	
360 Amortizable Assets	11,945	0	0	11,945	3,619	1	0	3,618	0	0	2,211	2,218	727	0	0	0	0	244	n/a	972	427	
370 Total Plant in Service	35,291,203	84,319	0	35,206,884	10,667,917	3,564	0	10,664,352	0	1,192	6,537,716	6,538,907	2,143,603	0	1,291	0	0	720,587	n/a	2,865,482	1,259,963	
<b>Adjustments to TPIS</b>																						
380 Dep'r / Amor Reserve	24,246,656	320,032	0	23,926,624	7,466,842	2,637	0	7,464,204	0	1,064	4,108,237	4,109,301	1,954,023	0	780	0	0	492,712	n/a	2,447,516	907,388	
390 Accum Deferred Income Tax	2,277,172	7,747	0	2,269,425	685,554	223	0	685,331	0	3	416,301	416,304	153,293	0	84	0	0	43,200	n/a	196,577	72,449	
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	75,988	25	0	75,962	0	6	46,568	46,577	15,389	0	9	0	0	5,133	n/a	20,411	8,975	
<b>Return Data</b>																						
410 Average Rate Base	n/a	n/a	n/a	n/a	2,591,509	n/a	n/a	2,590,779	0	133	2,059,746	2,059,879	51,596	0	436	0	0	189,868	n/a	241,800	289,101	
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	291,463	0	15	231,721	231,736	5,800	0	49	0	0	21,353	n/a	27,202	32,524	
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%	

COS-1(H)  
Filing Date: 6/16/2004  
Filing Entity: ALMS  
Transmittal Number 138  
COSA: ALMSAN04

Rate of Return TRP  
Cost Analysis Summary  
Historical, Calendar Year 2003

	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)
<b>Revenues</b>																					
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,164,221	0	24	1,438,203	1,438,227	405,599	0	173	0	83,238	63,277	35,841	552,287	173,707
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	0 n/a	0	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	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a	n/a	309	0	0	282	282	0	0	0	0	0	14 n/a	0	14	13
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,164,530	0	24	1,438,486	1,438,510	405,599	0	173	0	83,238	63,291	n/a	552,300	173,720
<b>Expenses</b>																					
170 Plant Specific	n/a	n/a	n/a	n/a	358,607	645	0	357,962	0	9	175,350	175,359	125,809	0	39	0	6,695	7,574	n/a	140,116	42,488
171 Network Support	n/a	n/a	n/a	n/a	10,035	4	0	10,031	0	1	6,421	6,422	2,195	0	1	0	452	248	n/a	2,885	723
172 General Support	n/a	n/a	n/a	n/a	72,772	641	0	72,131	0	8	46,325	46,333	15,777	0	9	0	3,259	1,787	n/a	20,832	4,966
173 Central Office	n/a	n/a	n/a	n/a	150,503	0	0	150,503	0	0	8,804	8,804	107,847	0	0	0	2,984	0	n/a	110,831	30,868
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	107,847	0	0	107,847	0	0	0	0	107,847	0	0	0	0	0	n/a	107,847	0
176 COE Transmission	n/a	n/a	n/a	n/a	42,656	0	0	42,656	0	0	8,804	8,804	0	0	0	0	2,984	0	n/a	2,984	30,868
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	125,297	0	0	125,297	0	178	113,759	113,759	0	0	29	0	5,539	n/a	5,567	5,530	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	160,688	0	0	160,688	0	8	133,075	133,083	15,410	0	9	0	3,177	1,743	n/a	20,339	7,266
190 Depreciation / Amortization	818,838	25,269	0	2,636,557	793,569	227	0	793,341	0	3	454,819	454,822	219,988	0	81	0	44,179	15,793	n/a	280,041	58,478
200 Customer Operations	n/a	n/a	n/a	n/a	165,760	58,857	0	166,903	0	8	63,117	63,125	16,511	0	10	0	3,410	13,892	n/a	33,823	9,955
201 Marketing	n/a	n/a	n/a	n/a	23,486	9	0	23,477	0	2	14,210	14,212	4,637	0	3	0	999	548	n/a	6,387	2,878
202 Local Business Office	n/a	n/a	n/a	n/a	11,966	0	0	11,966	0	0	0	0	0	0	0	0	11,966	n/a	11,966	0	0
203 Revenue Accounting	n/a	n/a	n/a	n/a	130,308	58,848	0	71,460	0	6	48,907	48,913	11,674	0	7	0	2,411	1,378	n/a	15,469	7,077
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	n/a	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	177,116	15,421	0	161,695	0	7	96,129	96,136	40,835	0	15	0	3,445	6,029	n/a	50,323	15,236
230 AFUDC	n/a	n/a	n/a	n/a	389	0	0	389	0	0	254	254	87	0	0	0	18	10	n/a	114	21
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	175	0	0	175	0	0	112	112	38	0	0	0	8	4	n/a	50	12
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	51,862	31	0	51,831	0	2	36,532	36,534	8,083	0	8	0	2,136	1,472	n/a	11,698	3,599
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	1,708,166	75,182	0	1,632,984	0	37	959,388	959,425	426,760	0	161	0	63,067	46,516	n/a	536,504	137,055
<b>FIT Adjustments</b>																					
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	4,575,214	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	617,845	183,177	145	0	183,032	0	(5)	139,223	139,218	18,438	0	30	0	6,904	5,785	n/a	31,156	12,659
300 Total Expenses & Taxes	n/a	n/a	n/a	617,845	1,891,343	n/a	0	1,816,017	0	32	1,098,611	1,098,643	445,197	0	191	0	69,971	52,301	n/a	567,660	149,714
<b>Telephone Plant in Service</b>																					
310 General Support	450,849	20,176	0	1,477,623	430,673	3,791	0	426,882	0	47	274,097	274,144	93,393	0	54	0	19,290	10,571	n/a	123,308	29,430
320 Central Office Equip-Switch	1,987,631	0	0	5,116,866	1,987,631	0	0	1,987,631	0	0	0	0	1,987,631	0	0	0	0	0	n/a	1,987,631	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	1,987,631	0	0	5,116,866	1,987,631	0	0	1,987,631	0	0	0	0	1,987,631	0	0	0	0	0	n/a	1,987,631	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	2,008,709	0	0	6,434,491	2,008,709	0	0	2,008,709	0	0	1,211,144	1,211,144	0	0	0	0	410,570	0	n/a	410,570	386,995
331 Subscriber Lines	1,570,626	0	0	5,291,085	1,570,626	0	0	1,570,626	0	0	1,211,144	1,211,144	0	0	0	0	0	0	n/a	0	359,482
332 Exchange Circuit	0	0	0	162,145	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
333 Interexchange Circuit	313,776	0	0	695,227	313,776	0	0	313,776	0	0	0	0	0	0	0	0	286,263	0	n/a	286,263	27,513
334 Host Remote	124,307	0	0	282,034	124,307	0	0	124,307	0	0	0	0	0	0	0	0	124,307	0	124,307	124,307	0
340 Cable & Wire	5,089,044	0	0	19,618,205	5,089,044	0	0	5,089,044	0	0	4,622,848	4,622,848	0	0	1,154	0	0	224,999	n/a	226,153	240,042
341 Subscriber Lines	4,675,214	0	0	16,788,620	4,675,214	0	0	4,675,214	0	0	4,622,848	4,622,848	0	0	0	0	0	0	n/a	0	52,395
342 Exchange	181,298	0	0	383,099	181,298	0	0	181,298	0	0	0	0	0	0	0	0	0	0	n/a	0	181,298
343 Interexchange	193,429	0	0	357,866	193,429	0	0	193,429	0	0	0	0	0	0	1,154	0	0	185,896	n/a	187,050	6,379
344 Host Remote	39,103	0	0	88,720	39,103	0	0	39,103	0	0	0	0	0	0	0	0	0	39,103	39,103	39,103	0
350 Info Ogr/Term Equipment	3,511	2,503	0	4,030	1,008	0	0	1,008	0	1,008	1,008	1,008	0	0	0	0	0	0	0	0	0
360 Amortizable Assets	3,481	0	0	11,945	3,481	1	0	3,480	0	0	2,235	2,235	761	0	0	157	86	n/a	1,005	240	0
370 Total Plant in Service	8,236,952	0	0	29,208,416	8,236,952	1	0	9,516,753	0	1,055	6,110,324	6,111,379	2,081,786	0	1,209	0	430,017	235,656	n/a	2,748,668	656,706
<b>Adjustments to TPIS</b>																					
380 Depr / Amor Reserve	5,913,639	78,054	0	19,492,384	5,835,585	1,291	0	5,834,294	0	1,059	3,393,926	3,394,985	1,621,859	0	635	0	288,112	123,829	n/a	2,034,434	404,874
390 Accum Deferred Income Tax	671,546	2,285	0	2,290,051	669,262	115	0	669,146	0	74	423,158	423,232	157,299	0	85	0	28,317	16,525	n/a	202,227	43,688
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	86,861	35	0	86,826	0	10	55,991	56,001	19,114	0	11	0	3,932	2,158	n/a	25,215	5,610
<b>Return Data</b>																					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	3,102,581	n/a	n/a	3,100,139	0	(69)	2,346,231	2,346,162	321,742	0	500	0	117,521	97,460	n/a	537,222	213,795
420 Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a	345,766	0	(6)	264,288	264,281	36,196	0	56	0	13,221	10,964	n/a	60,436	24,047
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:** ALMS  
**Transmittal Number :** 138  
**COSA:** ALMSAN04

**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)
<b>Forecast, 7/04 - 6/05</b>							
	<b>Revenue Requirement</b>						
100	Depreciation / Amortization	459,391	284,190	118,632	208	862,422	2,719,159
105	Expense Less Dep & Amor	488,753	264,545	188,633	76,309	1,018,240	(2,719,159)
110	Taxes Less FIT	42,967	12,809	7,297	20	63,092	n/a
115	Return	231,736	27,202	32,524	0	291,463	n/a
120	FIT	123,908	14,265	17,345	44	155,561	520,848
125	Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
130	Revenue Requirements	1,346,755	603,011	364,431	76,581	2,390,778	520,848
135	Access Service Revenue	1,346,755	603,011	364,431	76,581	2,390,778	520,848
	<b>Rate Base</b>						
140	Telephone Plant in Service	6,538,907	2,865,482	1,259,963	3,564	10,667,916	35,206,884
145	Rate Base Adjustments	46,577	20,411	8,975	25	75,988	n/a
150	Depreciation Reserves	4,109,301	2,447,516	907,388	2,637	7,466,842	23,926,624
155	Accum Deferred Income Tax	416,304	196,577	72,449	223	685,554	2,269,425
160	Average Rate Base	2,059,879	241,800	289,101	0	2,590,779	n/a
<b>Actual, 1/03 - 12/03</b>							
	<b>Revenue Requirement</b>						
190	Depreciation / Amortization	454,822	280,041	58,478	227	793,569	2,636,557
205	Expense Less Depr & Amor	468,069	244,765	74,978	74,923	862,735	(2,636,557)
210	Taxes Less FIT	36,534	11,698	3,599	31	51,862	n/a
215	Return	264,281	60,438	24,047	0	348,766	n/a
220	FIT	139,218	31,156	12,659	145	183,177	617,845
225	Uncol., IDC & Other Adj.	(282)	(14)	(13)	0	(309)	n/a
230	Revenue Requirements	1,362,641	628,084	173,748	75,326	2,239,799	617,845
235	Access Service Revenue	1,362,641	628,084	173,748	75,326	2,239,799	617,845
	<b>Rate Base</b>						
240	Telephone Plant in Service	6,111,379	2,748,668	656,706	1	9,516,754	29,208,416
245	Rate Base Adjustments	56,001	25,215	5,610	35	86,861	n/a
250	Depreciation Reserves	3,394,985	2,034,434	404,874	1,291	5,835,585	19,492,384
255	Accum Deferred Income Tax	423,232	202,227	43,688	115	669,262	2,290,051
260	Average Rate Base	2,349,162	537,222	213,755	0	3,100,139	n/a
<b>Forecast, 7/03 - 6/04</b>							
	<b>Revenue Requirement</b>						
100	Depreciation / Amortization	501,634	280,025	38,670	277	820,607	2,807,306
105	Expense Less Dep & Amor	513,027	233,407	73,050	86,445	905,929	3,507,971
110	Taxes Less FIT	43,855	13,557	2,749	44	60,204	213,674
115	Return	259,551	51,301	15,389	393	326,634	1,131,108
120	FIT	126,928	22,341	7,442	205	156,916	538,870

**COS-2**

Filing Date: 6/16/2004  
Filing Entity: ALMS  
Transmittal Number : 138  
COSA: ALMSAN04

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.	(283)	(14)	(10)	0	(307)	(1,197)
130	Revenue Requirements	1,444,711	600,617	137,291	87,363	2,269,982	8,197,732
135	Access Service Revenue	1,444,711	600,617	137,291	87,363	2,269,982	8,197,732
<b>Rate Base</b>							
140	Telephone Plant in Service	6,584,530	2,711,000	433,184	3,423	9,732,137	34,265,255
145	Rate Base Adjustments	102,896	42,365	6,769	53	152,083	551,717
150	Depreciation Reserves	3,871,808	2,075,468	270,834	(15)	6,218,095	21,396,952
155	Accum Deferred Income Tax	508,499	221,889	32,326	0	762,715	2,675,727
160	Average Rate Base	2,307,118	456,008	136,793	3,492	2,903,410	10,744,293

**Actual, 1/02 - 12/02**

<b>Revenue Requirement</b>							
200	Depreciation / Amortization	485,121	268,965	24,752	147	778,985	2,696,919
205	Expense Less Depr & Amor	436,705	221,353	38,832	82,541	779,432	3,254,429
210	Taxes Less FIT	47,740	16,204	2,245	27	66,216	238,311
215	Return	285,330	75,271	12,533	238	373,372	1,285,074
220	FIT	141,397	35,536	6,257	125	183,316	626,461
225	Uncol., IDC & Other Adj.	(284)	(14)	(8)	0	(305)	(1,197)
230	Revenue Requirements	1,396,009	617,315	84,613	83,078	2,181,015	8,099,997
235	Access Service Revenue	1,396,009	617,315	84,613	83,078	2,181,015	8,099,997
<b>Rate Base</b>							
240	Telephone Plant in Service	6,447,829	2,643,660	300,198	2,074	9,393,760	33,394,463
245	Rate Base Adjustments	115,307	47,208	5,114	35	167,664	618,977
250	Depreciation Reserves	3,509,834	1,797,401	170,669	(7)	5,477,898	19,100,741
255	Accum Deferred Income Tax	517,037	224,392	23,237	0	764,666	2,707,852
260	Average Rate Base	2,536,265	669,075	111,407	2,115	3,318,861	12,204,847 C.10

**COS-2**

**Filing Date:** 6/16/2004  
**Filing Entity:** ALMS  
**Transmittal Number :** 138  
**COSA:** ALMSAN04

**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, 7/02 - 6/03		Line (A)	Switched (B)	Special (C)	Interstate (D)	Interstate (E)	Separations (F)
<b>Revenue Requirement</b>							
100	Depreciation / Amortization	482,110	262,479	37,527	317	782,433	2,681,889
105	Expense Less Dep & Amor	372,138	167,546	93,654	60,908	694,247	2,749,817
110	Taxes Less FIT	27,064	6,577	1,529	42	35,213	127,387
115	Return	287,162	62,901	15,985	492	366,540	1,266,086
120	FIT	127,042	23,130	6,909	247	157,329	534,098
125	Uncol., IDC & Other Adj.	0	0	0	0	0	0
130	Revenue Requirements	1,295,517	522,634	155,605	62,007	2,035,763	7,359,276
135	Access Service Revenue	1,295,517	522,634	155,605	62,007	2,035,763	7,359,276
<b>Rate Base</b>							
140	Telephone Plant in Service	6,575,030	2,559,932	404,849	4,269	9,544,081	33,815,349
145	Rate Base Adjustments	137,201	53,418	8,448	89	199,156	727,912
150	Depreciation Reserves	3,678,107	1,849,823	242,445	(16)	5,770,359	20,000,502
155	Accum Deferred Income Tax	481,573	204,410	28,760	0	714,742	2,517,125
160	Average Rate Base	2,552,551	559,118	142,092	4,375	3,258,135	12,025,634
<b>Actual, 1/01 - 12/01</b>							
<b>Revenue Requirement</b>							
200	Depreciation / Amortization	475,438	253,020	13,154	0	741,612	2,604,847
205	Expense Less Depr & Amor	459,260	234,268	13,914	71,367	778,809	3,294,982
210	Taxes Less FIT	29,546	8,953	779	0	39,278	142,585
215	Return	307,265	87,701	7,956	0	402,922	1,394,243
220	FIT	141,132	37,516	3,653	0	182,301	622,842
225	Uncol., IDC & Other Adj.	(182)	(9)	(4)	0	(195)	(765)
230	Revenue Requirements	1,412,459	621,449	39,452	71,367	2,144,727	8,058,734
235	Access Service Revenue	1,412,459	621,449	39,452	71,367	2,144,727	8,058,734
<b>Rate Base</b>							
240	Telephone Plant in Service	6,319,648	2,522,051	165,836	0	9,007,534	32,425,466
245	Rate Base Adjustments	83,674	33,398	2,195	0	119,266	452,662
250	Depreciation Reserves	3,125,553	1,544,727	83,084	0	4,753,363	16,797,258
255	Accum Deferred Income Tax	546,525	231,147	14,220	0	791,891	2,837,343
260	Average Rate Base	2,731,245	779,576	70,727	0	3,581,547	13,243,527

REV-1

Filing Date: 6/16/2004  
 Filing Entity: ALMS  
 Transmittal Number : 138  
 COSA: ALMSAN04

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

	Minute or Message Rate (A)	Minute Miles Rate (B)	Line or Trunk Rate (C)	Minute or Message Demand (D)	Minute Miles Demand (E)	Line or Trunk Demand (F)	Access Revenue (G)	Revenue Requirement (H)
<b>Common Line</b>								
100 Multiline Business EUCL	N/A	N/A	8.86	N/A	N/A	13303	117,865	N/A
110 Single Line Business EUCL	N/A	N/A	6.50	N/A	N/A	11025.2814	71,664	N/A
120 Residential EUCL	N/A	N/A	6.50	N/A	N/A	125052	812,838	N/A
130 Special Access Surcharge	N/A	N/A	25.00	N/A	N/A	0	0	N/A
140 Terminating CCL Premium	0.000000	N/A	N/A N/A	N/A	N/A	N/A	0	N/A
150 Terminating CCL Non-Prem.	0.000000	N/A	N/A N/A	N/A	N/A	N/A	0	N/A
160 Originating CCL Premium	0.000000	N/A	N/A N/A	N/A	N/A	N/A	0	N/A
170 Originating CCL Non-Prem.	0.000000	N/A	N/A N/A	N/A	N/A	N/A	0	N/A
180 Common Line - - Total	N/A	N/A	N/A	N/A	N/A	N/A	1,002,367	1,418,698
<b>Information</b>								
190 Directory Assistance	N/A	N/A	N/A N/A	N/A	N/A	N/A N/A		N/A
200 White Page Surcharge Prem.	0.000479	N/A	N/A	32,217,245	N/A	N/A	15,432	N/A
210 White Pg. Surcharge Non-Prem.	0.000216	N/A	N/A	0	N/A	N/A	0	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	15432.06036	15,444
<b>Local Switching</b>								
240 Premium	0.005248	N/A	N/A	32,217,245	N/A	N/A	169,076	N/A
250 Non-Premium	0.002362	N/A	N/A	0	N/A	N/A	0	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	169076.1018	383,850
<b>Local Transport</b>								
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	N/A
310 Non-Prem. LT Facility	N/A N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
320 Tandem Switching	0.000000	N/A	N/A	0	N/A	N/A	0	N/A
330 TST Termination	0.001237	N/A	N/A	28,107,575	N/A	N/A	34,769	N/A
340 TST Facility	N/A	0.000397	N/A	N/A	166,339,744	N/A	66,037	N/A
350 Premium Interconnection	0.000000	N/A	N/A	32,217,245	N/A	N/A	0	N/A
360 Non-Prem. Interconnection	0.000000	N/A	N/A	0	N/A	N/A	0	N/A
370 Installation NRC per Trunk	N/A	N/A	112.00	N/A	N/A	3	336	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)
<b>Local Transport (Cont.)</b>								
380 DS3 Entrance Facility	N/A	1911.57	N/A	N/A	0	N/A	0	N/A
390 DS3 Direct Term.	654.14	N/A	N/A	0	N/A	N/A	0	N/A
400 DS3 Direct Facility	N/A	N/A	79.15	N/A	N/A	0	0	N/A
410 DS1 Entrance Facility	N/A	108.51	N/A	N/A	0	N/A	0	N/A
420 DS1 Direct Term.	59.3	N/A	N/A	132	N/A	N/A	7,828	N/A
430 DS1 Direct Facility	N/A	N/A	19.47	N/A	N/A	579.50973	11,283	N/A
440 VG Entrance Facility - 4 Wire	N/A	28.78	N/A	N/A	0	N/A	0	N/A
450 VG Direct Term.	13.49	N/A	N/A	0	N/A	N/A	0	N/A
460 VG Direct Facility	N/A	N/A	1.00	N/A	N/A	0	0	N/A
470 Other Transport	N/A	N/A	N/A	N/A	N/A	N/A	11,328	N/A
480 Local Transport - - Total	N/A	N/A	N/A	N/A	N/A	N/A	131,581	131,557
<b>Special - - Voice Grade</b>								
490 2-Wire Chan. Term.	N/A	17.99	N/A	N/A	0	N/A	0	N/A
500 4 -Wire Chan. Term.	N/A	28.78	N/A	N/A	75	N/A	2,159	N/A
510 Channel Mileage Term.	13.49	N/A	N/A	75	N/A	N/A	1,012	N/A
520 Channel Mileage Facility	N/A	N/A	1.00	N/A	N/A	1056.25	1,056	N/A
530 Non-Recurring	N/A	215	N/A	N/A	0	N/A	0	
<b>Special - - High Capacity</b>								
540 High Capacity Chan. Term.	N/A	108.51	N/A	N/A	452	N/A	49,047	N/A
550 Channel Mileage Term.	59.3	N/A	N/A	452	N/A	N/A	26,804	N/A
560 Channel Mileage Facility	N/A	N/A	19.47	N/A	N/A	1984.3818	38,636	N/A
570 Non-Recurring	N/A	303	N/A	N/A	8	N/A	2,424	N/A
580 Special Access - - Total	N/A	N/A	N/A	N/A	N/A	N/A	121,137	364331.4806

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: ALMS

Transmittal Number : 138

COSA: ALMSAN04

Rate-of-Return TRP

Revenue Summary

Test Year, 7/04-6/05

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Carrier Common Line	0	0 0		0
110 Special Access	364,331	361,075	3,256	0
120 Local Switching	169,076	169,076	0	0
130 Equal Access	0	0	0	0
140 Information	15,432	15,432	0	0
150 Local Transport	131,581	120,607	10,974	0
160 Total TS - Switched	316,089	305,115	10,974	0

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: ALMS  
Transmittal Number : 138  
COSA: ALMSAN04

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)
<b>Switched Access</b>					
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)	0.00515000	0.00515000	0.00524800	1.90%	1.90%
130 N.P. Switching (\$/Mou)	0.00231800	0.00231800	0.00236200	1.90%	1.90%
140 Equal Access	N/A	N/A	N/A	N/A	N/A
<b>End User Common Line</b>					
150 Multiline Business (\$/Month)	9.2	9.20	8.86	-3.70%	-3.70%
160 Residential & Single Line Bus.	6.5	6.50	6.50	0.00%	0.00%
<b>Local Transport Rates</b>					
	(A)	(B)	(C)	(D)	(E)
170 Prem. LT (\$/Mou, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
180 N.P. LT (\$/Mou, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
190 DS1 Entr. Facility (\$/Circuit)	84.84	84.84	108.51	27.90%	27.90%
200 DS1 Direct Trunk (\$/Circuit)	46.37	46.37	59.30	27.88%	27.88%
210 Tdm Sw. Transport (\$/Circuit)	0.001384	0.001384	0.001237	-10.62%	-10.62%
220 Tdm. Switching (\$/Tdm. Mou)	0.000000	0.000000	0.000000	#DIV/0!	#DIV/0!
230 Prem. Interconnection (\$/Mou)	0.000000	0.000000	0.000000	0.00%	0.00%
240 N.P. Interconnection (\$/Mou)	0.000000	0.000000	0.000000	0.00%	0.00%
250 NRC (\$/Tk. or Tks. Activated)	112.00	112.00	112.00	0.00%	0.00%
260 2-Wire VG (\$/Cir., Avg. Mileage)*	32.42	32.42	41.48	27.95%	27.95%
270 4-Wire VG (\$/Cir., Avg. Mileage)*	40.85	40.85	52.27	27.96%	27.96%

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: ALMS  
Transmittal Number : 138  
COSA: ALMSAN04

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)
<b>Switched Access</b>					
100 Multiline Business	133,363	133,363	0	128,435	(4,929)
110 Residential & Single Line Bus.	887,647	887,647	0	887,647	0
120 Carrier Common Line	N/A	N/A	0	N/A	0
130 Special Access	57,405	57,405	0	73,333	15,928
140 Local Switching	167,509	167,509	0	170,697	3,188
150 Equal Access	0	0	0	0	0
160 Information	22,020	22,020	0	15,580	(6,440)
170 Local Transport	71,332	71,332	0	72,139	807

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

RTE-3  
Filing Date: 6/16/2004  
Filing Entity: ALMS  
Transmittal Number : 138  
COSA: ALMSAN04

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.

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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

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		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: ALMS  
Transmittal Number : 138  
COSA: ALMSAN04

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

## DMD-1

Filing Date: 6/16/2004  
Filing Entity: ALMS  
Transmittal Number : 138  
COSA: ALMSAN04

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	7,165,410	0	7,165,410	7,165,410	N/A	6,520,523
110	2nd Qtr. 2000	7,459,512	0	7,459,512	7,459,512	N/A	6,788,156
120	3rd Qtr. 2000	7,707,659	0	7,707,659	7,707,659	N/A	7,013,970
130	4th Qtr. 2000	7,895,310	0	7,895,310	7,895,310	N/A	7,184,732
140	1st Qtr. 2001	8,115,959	0	8,115,959	8,115,959	N/A	4,988,718
150	2nd Qtr. 2001	8,511,517	0	8,511,517	8,511,517	N/A	5,231,860
160	3rd Qtr. 2001	8,043,648	0	8,043,648	8,043,648	N/A	4,944,270
170	4th Qtr. 2001	7,712,226	0	7,712,226	7,712,226	N/A	4,740,552
180	1st Qtr. 2002	7,635,694	0	7,635,694	7,635,694	N/A	4,693,509
190	2nd Qtr. 2002	7,737,414	0	7,737,414	7,737,414	N/A	4,756,034
200	3rd Qtr. 2002	8,455,477	0	8,455,477	8,455,477	N/A	5,197,413
210	4th Qtr. 2002	8,057,996	0	8,057,996	8,057,996	N/A	4,953,090
220	Pycos Year, 1/03 - 12/03	32,526,089	-	32,526,089	32,526,089	-	19,937,792
230	Test Year, 7/04 - 6/05	32,217,245	0	32,217,245	32,217,245	0	19,748,477

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:** ALMS**Transmittal Number :** 138**COSA:** ALMSAN04**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	72	72	1014	75	75	1056.25
130 WATS	-	-	0	0	0	0
140 Full-Time Audio	0	0	0	0	0	0
150 High Capacity	222	222	975	452	452	1984.381802

**DMD-3**

**Filing Date:** 6/16/2004  
**Filing Entity:** ALMS  
**Transmittal Number :** 138  
**COSA:** ALMSAN04

**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:** ALMS  
**Transmittal Number :** 138  
**COSA:** ALMSAN04  
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**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	32,217,245
110	Pycos Year,	1/03 - 12/03	0	32,526,089
120	Test Year	7/03 - 6/04	0	32,785,708
130	Pycos Year,	1/02 - 12/02	0	31,886,581
140	Test Year	7/02 - 6/03	0	32,935,336
150	Pycos Year,	1/01 - 12/01	0	32,383,350
160	Test Year	7/01 - 6/02	0	33,288,734
170	Pycos Year,	1/00 - 12/00	0	30,227,891

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: ALMS

Transmittal Number : 138

COSA: ALMSAN04

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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	-	99.00	-	0.00	132.00	0.00

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

ERN-1  
Filing Date: 6/16/2004  
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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	11.10%	11.28%	11.25%
110 Carrier Common Line	11.55%	12.54%	11.25%
120 Special Access	8.90%	-1.98%	11.25%
130 Local Switching	11.07%	3.77%	11.25%
140 Information	-1595.10%	1624.18%	0.00%
150 Local Transport	8.32%	20.36%	11.25%
160 Traffic Sensitive Switched, Total	9.80%	11.06%	11.25%

RORBSF-1

Filing Date: 06/16/04

Filing Entity: ALMS

Transmittal Number : 138

COSA: ALMSAN04

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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)
<b>Relative MOUs - Tandem Switching</b>						
100 Interstate	-	-	-	-	-	-
110 Total Company	-	-	-	-	-	-
120 IS Factor	0.0000%	0.0000%	n/a	n/a	n/a	n/a
<b>Host/Remote MOUs</b>						
130 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
140 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
150 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
<b>Host/Remote MOU Miles</b>						
160 Interstate	51,225,498	55,300,442	59,802,356	119,906,114	305,911,481	119,983,106
170 Total Company	220,000,349	272,222,827	272,222,841	272,223,532	680,559,015	272,223,659
180 IS Factor	23.2843%	20.3144%	21.9682%	44.0469%	44.9500%	44.0752%
<b>Conversation Minutes</b>						
190 Interstate	24,475,588	26,688,360	28,232,503	44,385,256	112,228,385	44,391,453
200 Total Company	59,370,596	70,621,504	70,621,506	70,621,563	176,553,828	70,621,529
210 IS Factor	41.2251%	37.7907%	39.9772%	62.8494%	63.5661%	62.8582%
<b>Conversation Minute Miles</b>						
220 Interstate	281,763,505	304,266,063	325,614,829	580,768,339	1,474,764,220	580,836,244
230 Total Company	763,497,731	945,617,301	945,617,247	945,618,549	2,364,045,917	945,618,440
240 IS Factor	36.9043%	32.1764%	34.4341%	61.4168%	62.3831%	61.4240%

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: ALMS

Transmittal Number : 138

COSA: ALMSAN04

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Rate-of-Return TRP

Verification of WDEM

Year					Interstate MDEM Factor	No. of Switched Access Lines	Part 36.125(e) Historical Weighting	Interstate WDEM Factor
	Interstate DEM	Intrastate DEM	Local DEM	Total DEM				
	MOU (A)	MOU (B)	MOU (C)	MOU (D)	(E)	(F)	(G)	(H)
1995	22,418,472	24,115,164	138,059,340	184,592,976	12.1448%	9,939	3	36.4344%
1996	22,017,765	24,515,899	138,059,340	184,593,004	11.9277%	10,281	2.54	30.2964%
1997	27,195,093	22,668,271	168,398,367	218,261,731	12.4599%	10,853	2.5	31.1498%
1998	29,653,729	20,359,942	190,870,932	240,884,603	12.3103%	11,293	n/a	30.6789%
1999	31,369,445	18,644,231	190,870,932	240,884,608	13.0226%	11,590	n/a	31.3912%
2000	49,323,837	29,144,529	162,416,208	240,884,574	20.4761%	12,099	n/a	38.8447%
2001	49,323,837	29,144,529	162,416,208	240,884,574	20.4761%	12,099	n/a	38.8447%





























```
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}
```