

COS-1(P)
Filing Date: 6/16/2004
Filing Entity: ALTO
Transmittal Number: 138
COSA: ALTOAN04

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 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	93,955,558	0	624	55,732,432	55,733,056	7,800,288	0	83,153	262,444	700,129	7,723,137	3,869,579	16,569,152	21,653,351	
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	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	
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	366,743	0	1	239,098	239,100	27,796	n/a	433	0	2,481	31,796	n/a	62,505	65,138	
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	94,322,301	0	625	55,971,530	55,972,155	7,828,084	0	83,586	262,444	702,609	7,754,933	n/a	16,631,657	21,718,489	
Expenses																						
170 Plant Specific	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15,997,717	0	58	8,407,130	8,407,188	3,743,229	0	35,912	0	225,297	1,020,653	n/a	5,025,092	2,565,437	
171 Network Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	557,487	119	0	557,369	0	52,217	0	623	0	3,335	63,028	n/a	109,403	121,355	
172 General Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,937,009	12,223	0	2,934,786	0	273,541	0	3,217	0	18,249	277,807	n/a	572,814	636,589	
173 Central Office	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,352,453	0	0	6,352,453	0	3,417,472	0	31,717	0	203,512	425,046	n/a	4,077,747	1,591,108	
174 Operator Systems	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	
175 COE Switching	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,652,010	0	0	3,652,010	0	3,417,472	0	31,026	0	203,512	0	n/a	3,652,010	0	
176 COE Transmission	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,700,443	0	0	2,700,443	0	683,597	0	692	0	0	425,046	n/a	425,738	1,591,108	
177 IOT	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	
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	n/a	n/a	n/a	6,163,109	0	0	6,163,109	0	5,681,596	0	355	0	264,772	n/a	n/a	265,127	216,385	
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	n/a	n/a	n/a	9,586,776	0	56	6,533,455	6,533,511	295,098	0	3,267	0	18,419	299,544	n/a	616,329	2,436,936	
190 Depreciation / Amortization	99,834,935	4,985,231	0	94,849,704	26,137,803	3,493	0	26,134,311	0	14	14,421,845	14,421,859	2,770,809	0	30,460	0	175,021	2,523,644	n/a	5,499,935	6,212,517	
200 Customer Operations	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,042,969	2,002,890	89	3,116,659	3,116,728	420,106	0	4,867	211,971	27,554	425,966	n/a	1,090,466	1,802,884	
201 Marketing	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,123,877	430	26	1,188,067	1,188,092	193,377	0	2,280	0	12,922	195,540	n/a	404,120	1,531,235	
202 Local Business Office	n/a	n/a	n/a	n/a	n/a	n/a	n/a	210,338	0	0	210,338	0	0	0	0	210,338	0	0	n/a	210,338	0	
203 Revenue Accounting	n/a	n/a	n/a	n/a	n/a	n/a	n/a	4,708,754	2,002,460	44	1,928,592	1,928,636	226,730	0	2,587	1,633	14,632	230,426	n/a	476,008	301,650	
204 Other Billing & Collection	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	
210 Access	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	
220 Corporate Operations	n/a	n/a	n/a	n/a	n/a	n/a	n/a	8,100,990	484,504	41	4,345,070	4,345,111	1,072,596	0	11,156	50,473	68,836	422,893	n/a	1,625,944	1,645,430	
230 AFUDC	n/a	n/a	n/a	n/a	n/a	n/a	n/a	131,975	26	3	75,069	75,072	12,064	0	129	0	722	12,295	n/a	25,211	28,667	
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	n/a	n/a	n/a	39,006	7	1	22,918	22,918	3,656	0	38	0	215	3,705	n/a	7,624	8,456	
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	n/a	n/a	n/a	3,811,599	956	65	2,168,383	2,168,447	362,602	0	4,242	0	23,891	377,862	n/a	768,597	873,599	
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	71,861,177	2,504,218	307	39,093,528	39,093,635	8,680,162	0	90,072	262,444	539,955	5,086,563	n/a	14,659,197	15,603,927	
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	n/a	n/a	n/a	26,794,543	7,983,492	2,545	0	7,980,947	0	9,373	0	52,247	857,641	n/a	1,716,094	1,978,405		
300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	77,337,906	0	404	43,379,889	43,380,293	9,476,985	0	99,444	262,444	592,202	5,944,204	n/a	16,375,281	17,582,332	
Telephone Plant in Service																						
310 General Support	71,046,189	2,545,136	0	68,501,053	19,619,907	84,350	0	19,535,556	0	254	11,391,657	11,391,911	1,853,299	0	23,113	0	131,760	1,878,247	n/a	3,886,418	4,257,227	
320 Central Office Equip-Switch	264,394,218	0	0	264,394,218	39,336,366	0	0	39,336,366	0	0	0	0	36,672,188	0	352,431	0	2,311,747	0	n/a	39,336,366	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	4,704,796	0	0	4,704,796	2,315,730	0	0	2,315,730	0	0	0	0	0	0	3,984	0	2,311,747	0	n/a	2,315,730	0	
323 Local Switching Cat. 3	259,689,422	0	0	259,689,422	37,020,636	0	0	37,020,636	0	0	0	0	36,672,188	0	348,448	0	0	0	n/a	37,020,636	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	377,695,461	0	0	377,695,461	154,018,873	0	0	154,018,873	0	0	46,179,465	46,179,465	0	0	45,624	0	0	28,586,384	n/a	28,632,008	79,207,400	
331 Subscriber Lines	262,437,500	0	0	262,437,500	115,872,458	0	0	115,872,458	0	0	46,179,465	46,179,465	0	0	0	0	0	0	n/a	0	69,692,992	
332 Exchange Circuit	10,754,989	0	0	10,754,989	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
333 Interexchange Circuit	51,536,089	0	0	51,536,089	25,988,509	0	0	25,988,509	0	0	0	0	0	0	45,624	0	16,438,477	n/a	16,484,101	9,514,408		
334 Host Remote	52,966,873	0	0	52,966,873	12,147,907	0	0	12,147,907	0	0	0	0	0	0	0	0	12,147,907	12,147,907	n/a	12,147,907	0	
340 Cable & Wire	807,951,558	0	0	807,951,558	203,434,632	0	0	203,434,632	0	0	187,629,114	187,629,114	0	0	11,464	0	0	8,724,157	n/a	8,735,622	7,069,896	
341 Subscriber Lines	766,780,592	0	0	766,780,592	191,628,691	0	0	191,628,691	0	0	187,629,114	187,629,114	0	0	0	0	0	0	n/a	4,169,577	0	
342 Exchange	8,857,903	0	0	8,857,903	2,300,490	0	0	2,300,490	0	0	0	0	0	0	0	0	0	0	n/a	0	2,300,490	
343 Interexchange	9,364,798	0	0	9,364,798	4,088,131	0	0	4,088,131	0	0	0	0	0	0	11,464	0	0	3,506,838	n/a	3,518,302	569,829	
344 Host Remote	22,946,265	0	0	22,946,265	5,217,320	0	0	5,217,320	0	0	0	0	0	0	0	0	0	5,217,320	5,217,320	n/a	5,217,320	0
350 Info Orig/Term Equipment	201,052	170,053	0	30,999	7,750	0	0	7,750	0	7,750	7,750	7,750	0	0	0	0	0	0	n/a	0	0	
360 Amortizable Assets	294,029	0	0	294,029	80,444	18	0	80,426	0	3	47,950	47,953	7,000	0	89	0	508	7,273	n/a	14,870	17,603	
370 Total Plant in Service	1,521,582,506	2,715,189	0	1,518,867,317	416,497,971	84,350	0	416,413,603	0	8,007	245,248,187	245,256,194	38,532,487	0	432,721	0	2,444,014	39,196,061	n/a	80,605,284	90,552,126	
Adjustments to TPIS																						
380 Dep'r / Amor Reserve	1,034,327,733	38,913,062	0	995,414,671	270,323,901	41,777	0	270,282,125	0	6,266	165,368,378	165,374,643	23,987,794	0	277,868	0	1,586,481	23,944,800	n/a	49,796,934	55,110,548	
390 Accum Deferred Income Tax	131,147,239	457,225	0	130,690,014	35,390,241	7,361	0	35,382,880	0	22	20,908,359	20,908,380	3,529,542	0	39,746	0	227,529	3,254,092	n/a	7,050,909	7,423,591	
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	42,248,696	11,020	0	42,237,676	0	300	24,305,963	24,310,283	4,099,380	0	61,207	0	354,193	4,155,227	n/a	8,669,907	9,257,486	
Return Data																						
410 Average Rate Base	n/a	n/a	n/a	n/a	153,032,525	n/a	n/a	152,986,274	0	2,019	83,281,433	83,283,453	15,114,442	0	178,314	0	984,187	16,152,395	n/a	32,427,348	37,275,473	
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	17,210,556	0	227	9,369,161	9,369,398	1,700,375	0	19,835	0	110,722	1,817,144	n/a	3,648,077	4,163,491	
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%	11.25%	11.25%	n/a	11.25%	11.25%	

COS-1(H)
Filing Date: 6/16/2004
Filing Entity: ALTO
Transmittal Number 138
COSA: ALTOAN04

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)	
Revenues																						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	83,146,285	0	299	51,494,537	51,494,836	7,488,305	0	78,244	663,254	5,375,423	1,894,251	3,869,579	15,499,477	22,151,971	
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	378,044	0	1	232,380	232,381	29,753	0	466	2,693	23,000	9,438	n/a	65,350	80,313	
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	89,524,329	0	301	51,726,917	51,727,218	7,518,058	0	78,710	665,947	5,398,423	1,903,689	n/a	15,564,827	22,332,285	
Expenses																						
170 Plant Specific	n/a	n/a	n/a	n/a	n/a	18,461,507	12,363	0	18,449,125	0	56	7,555,412	7,555,468	3,385,838	0	32,818	207,930	421,899	335,923	n/a	4,384,408	6,509,249
171 Network Support	n/a	n/a	n/a	n/a	n/a	567,746	134	0	567,613	0	9	324,767	324,775	55,719	0	670	3,834	41,991	12,420	n/a	114,634	128,203
172 General Support	n/a	n/a	n/a	n/a	n/a	2,987,473	12,249	0	2,975,223	0	48	1,705,255	1,705,303	291,851	0	3,463	19,805	219,737	65,298	n/a	600,153	669,768
173 Central Office	n/a	n/a	n/a	n/a	n/a	8,574,967	0	0	8,574,967	0	0	285,193	285,193	3,038,268	0	28,340	184,290	160,171	0	n/a	3,411,089	4,878,705
174 Operator Systems	n/a	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	n/a	3,250,654	0	0	3,250,654	0	0	0	0	3,038,268	0	28,095	184,290	0	0	n/a	3,250,654	0
176 COE Transmission	n/a	n/a	n/a	n/a	n/a	5,324,314	0	0	5,324,314	0	0	285,193	285,193	0	0	245	0	160,171	0	n/a	160,415	4,878,705
177 IOT	n/a	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	n/a	6,331,321	0	0	6,331,321	0	178	5,240,197	5,240,197	0	0	346	0	258,205	n/a	258,552	832,572	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	n/a	7,199,070	0	0	7,199,070	0	54	5,838,466	5,838,520	295,280	0	3,227	18,311	220,705	67,407	n/a	604,929	755,621
190 Depreciation / Amortization	26,063,226	1,301,480	0	76,067,553	24,761,706	3,505	0	24,758,261	0	14	13,624,884	13,624,898	2,702,791	0	29,756	171,601	1,934,306	498,819	n/a	5,337,272	5,796,090	
200 Customer Operations	n/a	n/a	n/a	n/a	n/a	6,875,009	1,953,492	0	4,921,516	0	68	2,979,700	2,979,768	427,634	0	4,895	27,994	320,859	303,111	n/a	1,084,393	857,566
201 Marketing	n/a	n/a	n/a	n/a	n/a	2,077,520	446	0	2,077,473	0	25	1,116,062	1,116,087	193,853	0	2,250	12,830	145,464	43,419	n/a	397,818	563,568
202 Local Business Office	n/a	n/a	n/a	n/a	n/a	205,122	0	0	205,122	0	0	0	0	0	0	0	0	205,122	n/a	205,122	0	0
203 Revenue Accounting	n/a	n/a	n/a	n/a	n/a	4,591,968	1,953,046	0	2,638,921	0	43	1,863,637	1,863,680	233,780	0	2,645	15,063	175,395	54,570	n/a	481,453	293,788
204 Other Billing & Collection	n/a	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	0	n/a	0	0
220 Corporate Operations	n/a	n/a	n/a	n/a	n/a	8,257,849	496,086	0	7,761,563	0	43	4,136,347	4,136,390	1,038,890	0	10,893	67,738	245,663	176,968	n/a	1,540,113	2,085,061
230 AFUDC	n/a	n/a	n/a	n/a	n/a	126,239	27	0	126,212	0	3	73,467	73,470	12,159	0	128	723	9,092	2,820	n/a	24,923	27,819
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	n/a	36,389	8	0	36,382	0	1	21,029	21,030	3,572	0	36	203	2,651	829	n/a	7,291	8,061
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	n/a	3,609,891	1,188	0	3,608,702	0	44	2,025,957	2,026,002	366,687	0	4,085	23,170	281,591	75,336	n/a	750,868	831,832
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	n/a	69,327,521	2,466,690	0	66,860,831	0	282	36,255,263	36,255,545	8,232,810	0	85,838	517,570	3,436,766	1,461,212	n/a	13,734,196	16,871,089
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	1,369,860	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	28,422,271	7,178,341	3,650	0	7,174,691	0	(8)	3,850,024	3,850,016	794,271	0	8,374	47,002	627,645	136,889	n/a	1,614,182	1,710,493	
300 Total Expenses & Taxes	n/a	n/a	n/a	28,422,271	76,505,861	n/a	0	74,035,522	0	274	40,105,287	40,105,561	9,027,081	0	94,212	564,572	4,064,412	1,598,101	n/a	15,348,379	18,581,582	
Telephone Plant in Service																						
310 General Support	20,769,936	744,055	0	66,622,310	20,025,881	83,935	0	19,941,946	0	243	11,335,042	11,335,285	1,977,279	0	24,772	142,270	1,495,086	434,481	n/a	4,073,888	4,532,774	
320 Central Office Equip-Switch	37,226,536	0	0	251,510,488	37,226,536	0	0	37,226,536	0	0	0	0	34,894,936	0	334,893	2,196,707	0	0	n/a	37,226,536	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	2,200,493	0	0	4,470,672	2,200,493	0	0	2,200,493	0	0	0	0	0	0	3,785	2,196,707	0	0	n/a	2,200,493	0	
323 Local Switching Cat. 3	35,026,044	0	0	247,039,816	35,026,044	0	0	35,026,044	0	0	0	0	34,694,936	0	331,108	0	0	0	n/a	35,026,044	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	125,369,296	0	0	340,055,871	125,369,296	0	0	125,369,296	0	0	44,825,631	44,825,631	0	0	40,880	0	26,013,307	0	n/a	26,054,187	54,489,478	
331 Subscriber Lines	90,401,301	0	0	232,953,617	90,401,301	0	0	90,401,301	0	0	44,825,631	44,825,631	0	0	0	0	0	0	n/a	45,575,670	0	
332 Exchange Circuit	0	0	0	10,015,135	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
333 Interexchange Circuit	23,698,991	0	0	48,085,424	23,698,991	0	0	23,698,991	0	0	0	0	0	0	40,880	0	14,744,303	0	n/a	14,785,183	8,913,808	
334 Host Remote	11,269,004	0	0	48,991,696	11,269,004	0	0	11,269,004	0	0	0	0	0	0	0	0	0	0	n/a	11,269,004	0	
340 Cable & Wire	194,507,433	0	0	733,193,067	194,507,433	0	0	194,507,433	0	0	161,037,465	161,037,465	0	0	10,505	0	0	7,914,435	n/a	7,924,939	25,545,029	
341 Subscriber Lines	164,761,580	0	0	660,324,264	164,761,580	0	0	164,761,580	0	0	161,037,465	161,037,465	0	0	0	0	0	0	n/a	0	3,744,115	
342 Exchange	21,280,773	0	0	43,630,285	21,280,773	0	0	21,280,773	0	0	0	0	0	0	0	0	0	0	n/a	0	21,280,773	
343 Interexchange	3,731,380	0	0	8,541,194	3,731,380	0	0	3,731,380	0	0	0	0	0	0	10,505	0	0	3,200,735	n/a	3,211,239	520,140	
344 Host Remote	4,713,700	0	0	20,697,293	4,713,700	0	0	4,713,700	0	0	0	0	0	0	0	0	0	4,713,700	4,713,700	4,713,700	0	
350 Info Orig/Term Equipment	43,502	36,794	0	26,829	6,707	0	6,707	6,707	6,707	6,707	6,707	6,707	0	0	0	0	0	0	n/a	0	0	
360 Amortizable Assets	78,723	0	0	290,894	78,723	19	0	78,704	0	3	45,859	45,862	7,215	0	91	525	5,521	1,636	n/a	14,988	17,854	
370 Total Plant in Service	292,488,141	0	0	1,145,079,293	292,488,141	19	0	377,130,623	0	6,953	217,243,997	217,250,950	36,679,429	0	411,140	2,339,503	27,513,913	8,350,552	n/a	75,294,539	84,585,135	
Adjustments to TPIS																						
380 Depr / Amor Reserve	229,267,726	8,625,418	0	815,856,112	220,642,308	16,082	0	220,624,226	0	6,224	131,709,347	131,715,571	19,793,230	0	228,939	1,310,681	14,444,519	5,262,888	n/a	41,040,257	47,868,398	
390 Accum Deferred Income Tax	25,344,462	88,360	0	93,916,020	25,256,093	2,821	0	25,253,272	0	625	14,579,376	14,580,002	2,523,327	0	30,331	175,592	1,772,668	542,099	n/a	5,044,017	5,629,253	
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	8,338,874	1,839	0	8,337,035	0	179	4,829,239	4,829,418	863,847	0	8,861	50,392	602,481	184,269	n/a	1,648,852	1,857,765	
Return Data																						
410 Average Rate Base	Enter Data	n/a	n/a	n/a	139,655,050	n/a	n/a	139,650,160	0	282	75,784,913	75,784,795	15,106,719	0	180,732	903,622	11,899,207	2,729,635	n/a	30,860,116	32,945,049	
420 Return	Enter Data	n/a	n/a	n/a	15,703,893	n/a	n/a	15,703,893	0	32	8,525,758	8,										

COS-2

Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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	14,421,859	5,499,935	6,212,517	3,493	26,137,803	94,849,704
105	Expense Less Dep & Amor	22,503,529	8,390,665	8,517,811	2,499,769	41,911,775	(94,849,704)
110	Taxes Less FIT	2,168,447	768,597	873,599	956	3,811,599	n/a
115	Return	9,369,388	3,648,077	4,193,491	0	17,210,956	n/a
120	FIT	4,286,458	1,716,084	1,978,405	2,545	7,983,492	26,794,543
125	Uncol., IDC & Other Adj.	(239,100)	(62,505)	(65,138)	0	(366,743)	n/a
130	Revenue Requirements	52,510,582	19,960,852	21,710,685	2,506,763	96,688,882	26,794,543
135	Access Service Revenue	52,510,582	19,960,852	21,710,685	2,506,763	96,688,882	26,794,543
	Rate Base						
140	Telephone Plant in Service	245,256,194	80,605,284	90,552,126	84,350	416,497,953	#####
145	Rate Base Adjustments	24,310,283	8,669,907	9,257,486	11,020	42,248,696	n/a
150	Depreciation Reserves	165,374,643	49,796,934	55,110,548	41,777	270,323,901	995,414,671
155	Accum Deferred Income Tax	20,908,380	7,050,909	7,423,591	7,361	35,390,241	130,690,014
160	Average Rate Base	83,283,453	32,427,348	37,275,473	0	152,986,274	n/a
Actual, 1/03 - 12/03							
	Revenue Requirement						
190	Depreciation / Amortization	13,624,898	5,337,272	5,796,090	3,505	24,761,766	76,067,553
205	Expense Less Depr & Amor	20,604,646	7,646,056	10,243,166	2,461,996	40,955,864	(76,067,553)
210	Taxes Less FIT	2,026,002	750,868	831,832	1,188	3,609,891	n/a
215	Return	8,525,789	3,471,763	3,706,341	0	15,703,893	n/a
220	FIT	3,850,016	1,614,182	1,710,493	3,650	7,178,341	28,422,271
225	Uncol., IDC & Other Adj.	(232,381)	(65,350)	(80,313)	0	(378,044)	n/a
230	Revenue Requirements	48,398,969	18,754,792	22,207,609	2,470,340	91,831,710	28,422,271
235	Access Service Revenue	48,398,969	18,754,792	22,207,609	2,470,340	91,831,710	28,422,271
	Rate Base						
240	Telephone Plant in Service	217,250,950	75,294,539	84,585,135	19	377,130,642	#####
245	Rate Base Adjustments	4,829,418	1,649,852	1,857,765	1,839	8,338,874	n/a
250	Depreciation Reserves	131,715,571	41,040,257	47,868,398	18,082	220,642,308	815,856,112
255	Accum Deferred Income Tax	14,580,002	5,044,017	5,629,253	2,821	25,256,093	93,916,020
260	Average Rate Base	75,784,795	30,860,116	32,945,249	0	139,590,160	n/a
Forecast, 7/03 - 6/04							
	Revenue Requirement						
100	Depreciation / Amortization	14,093,502	5,252,284	5,054,975	8,285	24,409,046	92,545,994
105	Expense Less Dep & Amor	22,371,543	7,727,094	9,613,857	2,654,880	42,367,374	136,302,053
110	Taxes Less FIT	2,256,943	832,711	854,330	3,077	3,947,062	14,379,275
115	Return	8,957,284	3,601,992	3,690,779	19,407	16,269,462	57,237,953
120	FIT	3,972,281	1,653,254	1,698,952	9,842	7,334,328	25,525,908

COS-2

Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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.	(194,249)	(54,042)	(61,366)	0	(309,657)	(1,079,113)
130	Revenue Requirements	51,457,303	19,013,294	20,851,528	2,695,490	94,017,615	324,912,070
135	Access Service Revenue	51,457,303	19,013,294	20,851,528	2,695,490	94,017,615	324,912,070
Rate Base							
140	Telephone Plant in Service	226,517,369	77,165,616	77,961,543	170,120	381,814,647	#####
145	Rate Base Adjustments	4,977,804	1,682,386	1,715,282	3,795	8,379,267	30,495,628
150	Depreciation Reserves	137,141,349	41,932,448	42,019,360	1,410	221,094,566	840,894,292
155	Accum Deferred Income Tax	14,733,525	4,897,844	4,850,537	0	24,481,906	93,312,959
160	Average Rate Base	79,620,299	32,017,710	32,806,928	172,505	144,617,442	547,037,252
Actual, 1/02 - 12/02							
Revenue Requirement							
200	Depreciation / Amortization	13,701,661	5,055,407	4,162,255	4,355	22,923,677	88,801,978
205	Expense Less Depr & Amor	18,870,787	7,011,881	8,410,894	2,562,223	36,855,785	123,513,217
210	Taxes Less FIT	2,150,507	765,865	660,434	1,453	3,578,260	13,380,617
215	Return	9,230,978	3,565,961	2,937,385	10,517	15,744,842	57,703,129
220	FIT	4,110,049	1,639,166	1,338,855	5,321	7,093,392	25,717,532
225	Uncol., IDC & Other Adj.	(201,272)	(54,871)	(56,280)	0	(312,424)	(1,079,112)
230	Revenue Requirements	47,862,711	17,983,409	17,453,543	2,583,869	85,883,533	308,037,361
235	Access Service Revenue	47,862,711	17,983,409	17,453,543	2,583,869	85,883,533	308,037,361
Rate Base							
240	Telephone Plant in Service	215,302,892	71,261,221	61,913,933	92,197	348,570,242	#####
245	Rate Base Adjustments	5,946,745	1,950,838	1,711,481	2,245	9,611,310	36,097,127
250	Depreciation Reserves	126,741,541	37,428,411	33,858,212	957	198,029,120	760,939,710
255	Accum Deferred Income Tax	12,454,955	4,086,213	3,657,110	0	20,198,278	78,067,996
260	Average Rate Base	82,053,141	31,697,435	26,110,092	93,485	139,954,153	551,933,972 C.10

COS-2

Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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	13,552,782	4,923,419	4,813,531	7,003	23,296,735	87,959,621
105	Expense Less Dep & Amor	18,550,849	6,279,772	9,346,350	1,746,012	35,922,983	115,687,668
110	Taxes Less FIT	2,270,788	778,689	800,838	2,393	3,852,708	14,085,300
115	Return	9,403,991	3,473,690	3,484,272	15,211	16,377,164	58,547,339
120	FIT	4,018,627	1,544,021	1,545,229	7,608	7,115,486	25,082,619
125	Uncol., IDC & Other Adj.	(166,280)	(36,039)	(45,386)	0	(247,706)	(846,948)
130	Revenue Requirements	47,630,757	16,963,553	19,944,833	1,778,227	86,317,370	300,515,598
135	Access Service Revenue	47,630,757	16,963,553	19,944,833	1,778,227	86,317,370	300,515,598
	Rate Base						
140	Telephone Plant in Service	218,911,157	69,865,521	71,518,715	132,561	360,427,954	#####
145	Rate Base Adjustments	6,555,945	2,080,629	2,191,132	4,156	10,831,862	41,132,707
150	Depreciation Reserves	130,889,634	37,605,300	39,001,361	1,510	207,497,806	783,035,037
155	Accum Deferred Income Tax	10,986,435	3,463,603	3,737,184	0	18,187,221	68,536,890
160	Average Rate Base	83,591,034	30,877,246	30,971,302	135,207	145,574,790	559,663,592
Actual, 1/01 - 12/01							
	Revenue Requirement						
200	Depreciation / Amortization	13,184,276	4,706,906	3,269,950	0	21,161,132	83,807,270
205	Expense Less Depr & Amor	21,081,623	7,607,407	5,246,867	2,280,046	36,215,943	129,320,147
210	Taxes Less FIT	2,453,028	842,728	624,545	0	3,920,301	14,997,419
215	Return	9,676,458	3,595,591	2,535,166	0	15,807,215	59,204,131
220	FIT	4,285,469	1,645,849	1,155,904	0	7,087,222	26,230,810
225	Uncol., IDC & Other Adj.	(142,577)	(30,766)	(30,696)	0	(204,039)	(737,478)
230	Revenue Requirements	50,538,277	18,367,715	12,801,736	2,280,046	83,987,774	312,822,299
235	Access Service Revenue	50,538,277	18,367,715	12,801,736	2,280,046	83,987,774	312,822,299
	Rate Base						
240	Telephone Plant in Service	207,372,730	66,484,575	49,247,993	0	323,105,298	#####
245	Rate Base Adjustments	6,154,830	1,965,240	1,514,817	0	9,634,887	51,584,737
250	Depreciation Reserves	116,245,856	32,915,631	25,460,353	0	174,621,841	684,689,983
255	Accum Deferred Income Tax	11,268,744	3,573,318	2,767,653	0	17,609,714	69,400,205
260	Average Rate Base	86,012,959	31,960,862	22,534,803	0	140,508,624	566,632,268

REV-1

Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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)
Common Line								
100 Multiline Business EUCL	N/A	N/A	8.64	N/A	N/A	989974	8,553,375	N/A
110 Single Line Business EUCL	N/A	N/A	6.50	N/A	N/A	656966.875	4,270,285	N/A
120 Residential EUCL	N/A	N/A	6.50	N/A	N/A	4279312	27,815,528	N/A
130 Special Access Surcharge	N/A	N/A	25.00	N/A	N/A	128	38,400	N/A
140 Terminating CCL Premium	0.000000	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	0	N/A
160 Originating CCL Premium	0.000000	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	0	N/A
180 Common Line - - Total	N/A	N/A	N/A	N/A	N/A	N/A	40,677,588	55,733,056
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.	0.000188	N/A	N/A	1,398,857,667	N/A	N/A	262,985	N/A
210 White Pg. Surcharge Non-Prem.	0.000085	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	262985.2414	262,444
Local Switching								
240 Premium	0.005651	N/A	N/A	1,398,857,667	N/A	N/A	7,904,945	N/A
250 Non-Premium	0.002543	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	7904944.676	7,883,441
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	0.001651	N/A	N/A	420,421,109	N/A	N/A	694,115	N/A
330 TST Termination	0.000415	N/A	N/A	2,266,438,391	N/A	N/A	940,572	N/A
340 TST Facility	N/A	0.000164	N/A	N/A	27,768,051,176	N/A	4,553,960	N/A
350 Premium Interconnection	0.000000	N/A	N/A	1,398,857,667	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	57	6,384	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	1752.46	N/A	N/A	42	N/A	73,603	N/A
390 DS3 Direct Term.	542.43	N/A	N/A	5	N/A	N/A	2,712	N/A
400 DS3 Direct Facility	N/A	N/A	34.36	N/A	N/A	53.8867344	1,852	N/A
410 DS1 Entrance Facility	N/A	99.47	N/A	N/A	2274	N/A	226,195	N/A
420 DS1 Direct Term.	31.32	N/A	N/A	6971	N/A	N/A	218,332	N/A
430 DS1 Direct Facility	N/A	N/A	11.45	N/A	N/A	72064.8789	825,143	N/A
440 VG Entrance Facility - 4 Wire	N/A	26.39	N/A	N/A	0	N/A	0	N/A
450 VG Direct Term.	12.37	N/A	N/A	7	N/A	N/A	87	N/A
460 VG Direct Facility	N/A	N/A	0.92	N/A	N/A	52.1915991	48	N/A
470 Other Transport	N/A	N/A	N/A	N/A	N/A	N/A	544,334	N/A
480 Local Transport - - Total	N/A	N/A	N/A	N/A	N/A	N/A	8,087,337	8,423,266
Special - - Voice Grade								
490 2-Wire Chan. Term.	N/A	16.49	N/A	N/A	2323	N/A	38,306	N/A
500 4 -Wire Chan. Term.	N/A	26.39	N/A	N/A	4496	N/A	118,649	N/A
510 Channel Mileage Term.	12.37	N/A	N/A	4817.661314	N/A	N/A	59,594	N/A
520 Channel Mileage Facility	N/A	N/A	0.92	N/A	N/A	50842.0734	46,775	N/A
530 Non-Recurring	N/A	215	N/A	N/A	4	N/A	860	N/A
Special - - High Capacity								
540 High Capacity Chan. Term.	N/A	99.47	N/A	N/A	25823	N/A	2,568,614	N/A
550 Channel Mileage Term.	31.32	N/A	N/A	21867.06094	N/A	N/A	684,876	N/A
560 Channel Mileage Facility	N/A	N/A	11.45	N/A	N/A	266953.288	3,056,615	N/A
570 Non-Recurring	N/A	303	N/A	N/A	688	N/A	208,464	N/A
580 Special Access - - Total	N/A	N/A	N/A	N/A	N/A	N/A	6,782,754	21653350.75

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: ALTG

Transmittal Number : 138

COSA: ALTGAN04

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	22,351,425	22,023,005	328,420	0
120 Local Switching	7,904,945	7,904,945	0	0
130 Equal Access	0	0	0	0
140 Information	262,985	262,985	0	0
150 Local Transport	8,087,337	7,701,790	385,547	0
160 Total TS - Switched	16,255,267	15,869,720	385,547	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: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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)	0.00549500	0.00549500	0.00565100	2.84%	2.84%
130 N.P. Switching (\$/Mou)	0.00247300	0.00247300	0.00254300	2.83%	2.83%
140 Equal Access	N/A	N/A	N/A	N/A	N/A
End User Common Line					
150 Multiline Business (\$/Month)	8.41	8.41	8.64	2.73%	2.73%
160 Residential & Single Line Bus.	6.5	6.50	6.50	0.00%	0.00%
Local Transport Rates					
	(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)	93.98	93.98	99.47	5.84%	5.84%
200 DS1 Direct Trunk (\$/Circuit)	29.59	29.59	31.32	5.85%	5.85%
210 Tdm Sw. Transport (\$/Circuit)	0.00041	0.000410	0.000415	1.22%	1.22%
220 Tdm. Switching (\$/Tdm. Mou)	0.001570	0.001570	0.001651	5.16%	5.16%
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)*	35.97	35.97	38.06	5.81%	5.81%
270 4-Wire VG (\$/Cir., Avg. Mileage)*	45.32	45.32	47.96	5.83%	5.83%

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: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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	8,453,261	8,453,261	0	8,684,444	231,183
110 Residential & Single Line Bus.	32,954,181	32,954,181	0	32,954,181	0
120 Carrier Common Line	N/A	N/A	0	N/A	0
130 Special Access	8,674,104	8,674,104	0	9,167,668	493,564
140 Local Switching	7,486,996	7,486,996	0	7,699,548	212,552
150 Equal Access	0	0	0	0	0
160 Information	318,827	318,827	0	256,152	(62,675)
170 Local Transport	2,831,103	2,831,103	0	2,954,088	122,985

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

RTE-3
Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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

		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	ALLTEL Georgia, Inc. (ALGA)	ALTG	ALTG	NECA	ALTG	ALTG	ALTG	ALTG	ALTG
110	ALLTEL Georgia Communications Corp.	ALTG	ALTG	ALTG	ALTG	ALTG	ALTG	ALTG	ALTG
120	Georgia ALLTEL Telecom (ALGT)	ALTG	ALTG	ALTG	ALTG	ALTG	ALTG	ALTG	ALTG
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: ALTG
Transmittal Number : 138
COSA: ALTGAN04
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	93,264,952	169,686,487	262,951,439	3	0	3
110	2nd Qtr. 2000	91,444,074	173,525,399	264,969,473	8	0	8
120	3rd Qtr. 2000	92,346,387	178,139,749	270,486,136	15	0	15
130	4th Qtr. 2000	94,521,770	177,589,279	272,111,049	14	0	14
140	1st Qtr. 2001	91,702,680	180,964,912	272,667,592	0	0	0
150	2nd Qtr. 2001	93,297,622	183,827,723	277,125,345	0	0	0
160	3rd Qtr. 2001	98,968,191	191,555,580	290,523,771	0	0	0
170	4th Qtr. 2001	88,303,039	185,678,925	273,981,964	6,369	3,577	9,946
180	1st Qtr. 2002	91,702,680	180,964,912	272,667,592	0	0	0
190	2nd Qtr. 2002	93,297,622	183,827,723	277,125,345	0	0	0
200	3rd Qtr. 2002	98,968,191	191,555,580	290,523,771	0	0	0
210	4th Qtr. 2002	88,303,039	185,678,925	273,981,964	6,369	3,577	9,946
220	Pycos Year, 1/03 - 12/03	269,952,050	879,089,050	1,149,041,100	0	0	0
230	Test Year, 7/04 - 6/05	128,402,340	440,906,653	569,308,993	0	0	0

Page 2 of 3

Total Originating (A)	Total Terminating (B)	Grand Total (C)	Total Chargeable Originating (D)	Total Chargeable Terminating (E)
100	1st Qtr. 2000	262,951,442	93,264,953	169,686,487
110	2nd Qtr. 2000	264,969,481	91,444,078	173,525,399
120	3rd Qtr. 2000	270,486,151	92,346,394	178,139,749
130	4th Qtr. 2000	272,111,063	94,521,776	177,589,279
140	1st Qtr. 2001	272,667,592	91,702,680	180,964,912
150	2nd Qtr. 2001	277,125,345	93,297,622	183,827,723
160	3rd Qtr. 2001	290,523,771	98,968,191	191,555,580
170	4th Qtr. 2001	273,991,910	88,305,905	185,680,535
180	1st Qtr. 2002	272,667,592	91,702,680	180,964,912
190	2nd Qtr. 2002	277,125,345	93,297,622	183,827,723
200	3rd Qtr. 2002	290,523,771	98,968,191	191,555,580
210	4th Qtr. 2002	273,991,910	88,305,905	185,680,535

220	Pycos Year, 1/03 - 12/03	269,952,050	879,089,050	1,149,041,100	269,952,050	879,089,050
230	Test Year, 7/04 - 6/05	128,402,340	440,906,653	569,308,993	128,402,340	440,906,653

DMD-1
Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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

DMD-1

Filing Date: 6/16/2004

Filing Entity: ALTG

Transmittal Number : 138

COSA: ALTGAN04

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)
Historical							
100	1st Qtr. 2000	306,881,820	38,239	306,920,059	306,899,028	3,399,849	236,328,445
110	2nd Qtr. 2000	309,639,007	55,549	309,694,556	309,664,004	6,534,509	238,464,808
120	3rd Qtr. 2000	316,116,896	67,727	316,184,623	316,147,373	6,738,240	243,462,160
130	4th Qtr. 2000	316,851,426	79,142	316,930,568	316,887,040	6,243,270	244,036,537
140	1st Qtr. 2001	318,227,028	156,757	318,383,785	318,297,569	1,954,841	177,766,244
150	2nd Qtr. 2001	323,113,344	67,392	323,180,736	323,143,670	4,233,936	180,444,571
160	3rd Qtr. 2001	337,924,452	0	337,924,452	337,924,452	94,697,730	188,676,570
170	4th Qtr. 2001	340,043,876	71,471	340,115,347	340,076,038	116,547,099	189,899,833
180	1st Qtr. 2002	322,345,477	0	322,345,477	322,345,477	107,065,529	179,978,213
190	2nd Qtr. 2002	331,933,976	0	331,933,976	331,933,976	107,807,354	185,331,851
200	3rd Qtr. 2002	332,701,924	0	332,701,924	332,701,924	102,074,995	185,760,627
210	4th Qtr. 2002	331,536,616	0	331,536,616	331,536,616	96,498,431	185,109,989
220	Pycos Year, 1/03 - 12/03	##### -		1,362,510,656	1,362,510,656	390,533,314	744,540,291
230	Test Year, 7/04 - 6/05	#####	0	1,398,857,667	1,398,857,667	420,421,110	764,402,017

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: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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	6041	6041	45041	5107	5107	38077.4995
130 WATS	1954	1954	14568.91208	1712	1712	12764.57394
140 Full-Time Audio	282	282	198	276	276	194.2570213
150 High Capacity	23369	23369	241584	25823	25823	266953.2876

DMD-3

Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04

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	2,448,499	434,710	32,482,377	5,089,694
110 Line Port Element	1,546,955	309,391	21,738,684	3,623,114
120 Residential	1,546,955	309,391	21,738,684	3,623,114
130 Single Line Business	248,922	49,784	3,497,082	582,847
140 Multiline Business	652,622	75,535	7,246,611	883,733
150 Special Access Surcharge	9,000	360	3,200	128
160 Carrier Common Line	0	1,348,268,014	2,657,830	1,398,857,667
170 Total Common Line Revenue	2,457,499	N/A	35,143,407	N/A

Note: Inapplicable to NECA CL pool participants.

DMD-4
Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04
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	569,308,993	1,398,857,667
110	Pycos Year,	1/03 - 12/03	1,149,041,100	1,362,510,656
120	Test Year	7/03 - 6/04	1,155,434,038	1,341,189,529
130	Pycos Year,	1/02 - 12/02	1,114,308,618	1,318,517,993
140	Test Year	7/02 - 6/03	1,119,750,703	1,322,801,019
150	Pycos Year,	1/01 - 12/01	1,114,308,618	1,319,441,729
160	Test Year	7/01 - 6/02	1,152,913,270	1,347,590,046
170	Pycos Year,	1/00 - 12/00	1,070,518,137	1,249,597,445

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: ALTG

Transmittal Number : 138

COSA: ALTGAN04

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	DSI	DS3	VG	DS1	DS3
		(A)	(B)	(C)	(D)	(E)	(F)
100	Entrance Facility	0.00	2415.00	42.00	0.00	2274.00	42.00
110	Direct Trunked Transport	32.00	7946.00	5.00	7.00	6971.00	5.00

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

ERN-1
Filing Date: 6/16/2004
Filing Entity: ALTG
Transmittal Number : 138
COSA: ALTGAN04
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	8.19%	9.92%	11.25%
110 Carrier Common Line	8.44%	12.54%	11.25%
120 Special Access	3.29%	3.34%	11.25%
130 Local Switching	7.88%	9.14%	11.25%
140 Information	-1495.47%	364.99%	0.00%
150 Local Transport	15.05%	11.79%	11.25%
160 Traffic Sensitive Switched, Total	11.30%	10.51%	11.25%

RORBSF-1

Filing Date: 06/16/04

Filing Entity: ALTG

Transmittal Number : 138

COSA: ALTGAN04

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	n/a	n/a	n/a	n/a	n/a	n/a
110 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
120 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOUs						
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
Host/Remote MOU Miles						
160 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
170 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
180 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minutes						
190 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
200 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
210 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minute Miles						
220 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
230 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
240 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a

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: ALTG

Transmittal Number : 138

COSA: ALTGAN04

Page 1 of 1

Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM	Intrastate DEM	Local DEM	Total DEM	Interstate	No. of	Part 36.125(e)	Interstate
	MOU	MOU	MOU	MOU	MDEM Factor	Switched	Historical	WDEM Factor
	(A)	(B)	(C)	(D)	(E)	Access Lines	Weighting	(H)
						(F)	(G)	
1995	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1996	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1997	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1998	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1999	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2000	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2001	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a


```
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}
```