

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

Rate Development Summary

ALLTEL NEW YORK

End User

End User - Multiline Business	\$6.68
End User - Single Line Business / Residential	\$6.50

Traffic Sensitive - Switched

Premium

Local Switching	0.004754
Information Surcharge	0.000335
TIC	0.000000

NonPremium

Local Switching	0.002139
Information Surcharge	0.000151
TIC	0.000000

Tandem Switched

Termination	0.000552
Facility	0.000288
Switching	0.000000

Direct Trunked

VG Termination	\$20.69
VG Facility	\$2.41
DS1 Termination	\$39.09
DS1 Facility	\$17.67
DS1 Multiplexing	\$149.70
DS3 Termination	\$883.64
DS3 Facility	\$82.65
DS3 Multiplexing	\$302.10

Entrance Facility

VG2W	\$18.91
VG4W	\$30.25
DS1	\$176.82
DS3	\$1,874.61

Traffic Sensitive - Special

Service	Channel	Channel Mileage	
	Termination	Facility	Termination
Telegraph 2 Wire	\$17.60	\$1.31	\$7.08
Telegraph 4 Wire	\$28.39	\$1.31	\$7.08
Voice Grade 2 Wire	\$18.91	\$2.41	\$20.69
Voice Grade 4 Wire	\$30.25	\$2.41	\$20.69
Program Audio 3.5 khz	\$21.40	\$12.72	\$0.00
Program Audio 5.0 khz	\$26.12	\$12.72	\$0.00
Program Audio 8.0 khz	\$26.12	\$12.72	\$0.00
Program Audio 15 khz	\$26.12	\$12.72	\$0.00
Digital Data 2.4 Kbps	\$45.62	\$11.49	\$0.00
Digital Data 4.8 Kbps	\$45.62	\$11.49	\$0.00
Digital Data 9.6 Kbps	\$45.62	\$11.49	\$0.00
Digital Data 19.2 Kbps	\$45.62	\$11.49	\$0.00
Digital Data 56 Kbps	\$46.62	\$11.49	\$0.00
Digital Data 64 Kbps	\$46.62	\$11.49	\$0.00
High Capacity 1.544	\$176.82	\$17.67	\$39.09
High Capacity 44.736 Mbps	\$1,874.61	\$82.65	\$883.64

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End User Rate Development

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Ln	End User Rate Development	Source	Amount
1.	BFP Revenue Requirement	Volume 2, Section 2	\$8,453,007
1a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 1	\$134,258
1b.	Less: USF Expense	Volume 2, Section 2	\$881,010
2.	Special Access Surchargeable Channels	Volume 4	24
3.	Less: Special Access Surcharge Revenues	(Ln 2 * \$25)	\$600
4.	Adjusted BFP Revenue Requirement	(Ln 1 + 1a - 1b - 3)	\$7,705,655
5.	Test Period Mean Access Lines	Volume 4	96,152
6.	Annual Cost Per Line	Ln 4 / Ln 5	\$80.14
7.	Capped EUCL Multi-Line Rate		\$9.20
8.	Monthly Cost Per Line	Ln 6 / 12	\$6.68
9.	Monthly EUCL Multi-Line Rate	Smaller of Ln 7 or Ln 8	\$6.68
10.	Monthly EUCL Single Line Rate	Smaller of \$6.50 or Ln 9	\$6.50

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Traffic Sensitive Rate Development
Switched Access
Nonrecurring Revenues

ALLTEL NEW YORK

Ln		(A) Rate	(B) Test Period Demand	(C)=(A)*(B) Revenues
1.	Switched Access Service Order, Miscellaneous Service Order and Interim NXX Translation	\$68.00	9	\$612
2.	Service Date Change, Design Change	\$18.00	0	\$0
3a.	Switched Access Trunk Conversion/Activation	\$112.00	12	\$1,344
3b.	Switched Access Installation Voice Grade 2 Wire	\$215.00	0	\$0
3c.	Switched Access Installation Voice Grade 4 Wire	\$215.00	0	\$0
3d.	Switched Access Installation High Capacity DS1	\$303.00	0	\$0
3e.	Switched Access Installation High Capacity DS3	\$333.00	0	\$0
4.	Presubscription	\$5.00	16,892	\$84,460
5.	Unauthorized PIC Change	\$30.00	0	\$0
6.	Total Non-Recurring Revenue Requirement			<u>\$86,416</u>

Sources:

Col (A) - Volume 3, Section 1

Col (B) - Volume 4, Section 1

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Traffic Sensitive Rate Development
Switched Access
Local Switching Rate Development

ALLTEL NEW YORK

Ln		Source	Quantity
1.	Local Switching Revenue Requirement (Includes Equal Access Revenue Requirement)	Volume 2, Section 1	\$1,712,844
1a.	SS7 Revenue Requirement	Volume 2, Section 1	\$5,685
1b.	plus: analog revenue requirement		\$0
1c.	less: DEM Weighting to be recovered through USF		(\$561,527)
1d.	Sub Total	Ln 1 + 1a + 1b - 1c	\$1,157,002
1e.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 2	\$20,512
1f.	Adjusted Local Switching Revenue Requirement	Ln 1d - 1e	\$1,177,514
2.	Premium Minutes of Use	Volume 4	247,663,128
3.	Non-Premium Minutes of Use	Volume 4	0
4.	Weighted Minutes	Ln 2 + (Ln 3 * 45%)	247,663,128
5.	Premium Local Switching Rate	(Ln 1g / Ln 4)	0.004754
6.	Non-Premium Local Switching Rate	(Ln 5 * 45%)	0.002139

Information Surcharge Rate Development

		Source	Quantity
7.	Information Surcharge Revenue Requirement	Volume 2, Section 1	\$81,551
7a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 3	\$1,446
7b.	Adjusted Information Surcharge Revenue Requirement	Ln 7 + 7a	\$82,996
8.	Premium Minutes	Volume 4	247,663,128
9.	Non-Premium Minutes	Volume 4	0
10.	Weighted Minutes	Ln 8 + (Ln 9 * 45%)	247,663,128
11.	Prem Information Surcharge Rate per Minute	(Ln 7b / Ln 10)	0.000335
12.	NPrem Information Surcharge Rate per Minute	(Ln 11 * 45%)	0.000151

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Traffic Sensitive Rate Development
Switched Access
Miscellaneous Data

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Ln		Source	Quantity
1.	Local Switching MOUs	Page 4, Lns 2 + 3	247,663,128
2.	Pct of Local Switch MOU is Common Tspt MOU	Volume 4, Section 4	53%
3.	Common Transport MOUs	Ln 1 * Ln 2	131,844,256
4.	Total Comm. Tspt Avg Length of Haul (ALOH)	Volume 4, Section 4	8.27
5.	Remote to Host Tspt ALOH	Volume 4, Section 4	5.87
6.	Avg # of Total Terms per Comm. Tspt MOU	Volume 4, Section 4	2.10
7.	Avg # of Terms per Circuit		n/a
8.	Avg # of Remote Terms per Comm. Tspt MOU	Volume 4, Section 4	1.04
9.	Total Comm. Tspt MOU Miles	Ln 3 * Ln 4	1,090,427,162
10.	Total Remote-Host MOU Miles	Ln 3 * Ln 5	773,587,562
11.	Total Comm. Tspt Terms	Ln 3 * Ln 6	276,372,711
12.	Total Remote-Host Terms	Ln 3 * Ln 8	137,627,625
13.	Tandem Switch MOU % of Comm. Tspt MOU	Volume 4, Section 4	31%
14.	Tandem Switching MOU	Ln 3 * Ln 13	40,397,344

Tandem Switching Rate Development

Ln			
15.	Tandem Switching Revenue Requirement	Volume 2, Section 1	\$0
16.	plus: Tandem Switched Port Card Revenue Requirement		\$0
17.	plus: Tandem Switched Multiplexer Revenue Requirement		\$0
18.	Adjusted Rate Making Revenue Requirement		\$0
19.	Total Tandem Switching MOUs	Line 14	40,397,344
20.	Initial Tandem Switching Rate	Line 18/ Line 19	0

Tandem Switched Transport Rate Calculation

22.	DS1 Dedicated Transport Termination Rate (DTT)	Page 10, Line 47, Col (E)	\$39.09
23.	DS1 Dedicated Transport Facility Rate (DTF)	Page 10, Line 31, Col (E)	\$17.67
24.	DS1 MOU per Voice Grade Equivalent	MOU * 24 VG Equiv	131,424
25.	Tandem Switched Term (TST) Initial Rate	Line 22/Line 24	0.000297
26.	Tandem Switched Facility (TSF) Initial Rate	Line 23/Line 24	0.000134
27.	Tandem Switched Term Adj - Host Remote	Host-Remote Worksheet	0.000171
28.	Tandem Switched Facility Adj - Host Remote	Host-Remote Worksheet	0.000110
29.	TST Rate Before TIC Elimination Adjustment	Line 25 + 27	0.000468
30.	TSF Rate Before TIC Elimination Adjustment	Line 26 + 28	0.000244

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Traffic Sensitive Rate Development
Switched Access
Direct Trunked Transport Revenues

ALLTEL NEW YORK		
Ln	Source	Quantity
1.	VG Dedicated Transport Termination Rate (DTT)	Page 10, Ln 36,Col(E) \$20.69
2.	VG Dedicated Transport Facility Rate (DTF)	Page 10, Ln 20,Col(E) \$2.41
3.	DS1 Dedicated Transport Termination Rate (DTT)	Page 5, Line 22 \$39.09
4.	DS1 Dedicated Transport Facility Rate (DTF)	Page 5, Line 23 \$17.67
5.	DS3 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 48,Col(E) \$883.64
6.	DS3 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 32,Col(E) \$82.65
6A.	OC3 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 49,Col(E) \$1,115.40
6B.	OC3 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 33,Col(E) \$132.34
6C.	OC12 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 50,Col(E) \$1,323.36
6D.	OC12 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 34,Col(E) \$189.05
7.	Direct Trunked VG Terminations	Forecast Demand 0
8.	Direct Trunked VG Miles	Vol 4, Sec 4 ALOH * Line 7 0
9.	Direct Trunked DS1 Terminations	Forecast Demand 938
10.	Direct Trunked DS1 Miles	Vol 4, Sec 4 ALOH * Line 9 8,418
11.	Direct Trunked DS3 Terminations	Forecast Demand 0
12.	Direct Trunked DS3 Miles	Vol 4, Sec 4 ALOH * Line 11 0
12A.	Direct Trunked OC3 Terminations	Forecast Demand 0
12B.	Direct Trunked OC3 Miles	Vol 4, Sec 4 ALOH * Line 11 0
12C.	Direct Trunked OC12 Terminations	Forecast Demand 0
12D.	Direct Trunked OC12 Miles	Vol 4, Sec 4 ALOH * Line 11 0
13.	Direct Trunked Termination Revenues	\$36,671
14.	Direct Trunked Facility Revenues	\$148,726
15.	DS1 to Voice Mux	Volume 4, Section 3 0
16.	DS3 to DS1 Mux	Volume 4, Section 3 0
17.	Multiplexing Revenue	(Ln 16 * Pg 9,Ln19)+(Ln 17*Pg 9,Ln 24) \$0
18.	Total Direct Trunked Transport Revenues	(Ln 13+Ln14+Ln 17) <u>\$185,397</u>

Entrance Facility Revenues

19.	VG2W Entrance Facility Rate	Page 10, Ln 3,Col(E) \$18.91
20.	VG4W Entrance Facility Rate	Page 10, Ln 4,Col(E) \$30.25
21.	DS1 Entrance Facility Rate	Page 10, Ln 15,Col(E) \$176.82
22.	DS3 Entrance Facility Rate	Page 10, Ln 16,Col(E) \$1,874.61
22A.	OC3 Entrance Facility Rate	Page 10, Ln 17,Col(E) \$1,455.69
22B.	OC12 Entrance Facility Rate	Page 10, Ln 18,Col(E) \$1,701.46
23.	VG 2W Entrance Facilities	Forecast Demand 0
24.	VG 4W Entrance Facilities	Forecast Demand 0
25.	DS1 Entrance Facilities	Forecast Demand 40
26.	DS3 Entrance Facilities	Forecast Demand 0
26A.	OC3 Entrance Facilities	Forecast Demand 0
26B.	OC12 Entrance Facilities	Forecast Demand 0
27.	Total Entrance Facility Revenues	(Ln20*Ln24+Ln21*Ln25+Ln 22*Ln26+Ln19*Ln23+Ln 22A*Ln26A+Ln22B*Ln26B) <u>\$7,073</u>

Tandem Switched Transport Revenues

28.	Term MOUs - Remote to Host	Page 5, Ln 12 137,627,625
29.	MOU Miles - Remote to Host	Page 5,Ln 10 773,587,562
30.	TST Revenues Remote to Host	Ln 28 * Pg5, Ln 29 \$64,345
31.	TSF Revenues Remote to Host	Ln 29 * Page 5, Ln 30 <u>\$188,453</u>
32.	Total Revenues Remote to Host	Line 31+Line 32 \$252,797
33.	Term MOUs - End Office/Host	Page 5, Ln11-Page 5, Ln12 138,745,086
34.	MOU Miles - End Office/Host	Page 5, Ln9-Page 5, Ln10 316,839,600
35.	TST Revenues from End Office/Host	Ln33 * Page 5, Ln 29 \$64,867
36.	TSF Revenues from End Office/Host	Ln34 * Page 5, Ln 30 <u>\$77,185</u>
37.	Total Revenues from End Office/Host	Line 35+Line 36 \$142,052
38.	Total Tandem Switched Transport Revenues	Line 32+Line 37 <u>\$394,849</u>

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Traffic Sensitive Rate Development
Switched Access

800 Data Base Query Revenues

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Ln	Source	Quantity
1. Basic Query Charge per Query	SCP Tariff Rate	0.001
2. Total Basic Queries	Volume 4 Section 5	25,541,932
3. Enhanced Query Charge per Query	SCP Tariff Rate	0.0012
4. Total Enhanced Queries	Volume 4 Section 5	0
5. Total 800 Data Base Revenues	Ln 1 * Ln 2 + Ln 3 * Ln 4	\$25,542

Transport Interconnection Charge (TIC) Calculation

Ln	Source	Quantity
6a. Transport Revenue Requirement	Volume 2, Section 1	\$1,008,967
<u>Revenue Requirement Adjustment</u>		
6b. Single Bill Settlement, Receivable	Vol 3 Sct. 4 Pg. 1	\$0
6c. Single Bill Settlement, Payable	Vol 3 Sct. 4 Pg. 1	\$0
6d. Net Settlement	Vol 3 Sct. 4 Pg. 1	\$0
6e. Analog Revenue Requirement		\$0
6f. Rate Making Revenue Requirement	L6a+L6d-6e	\$1,008,967
7. Total Direct Trunked Revenues	Page 6, Line 18	\$185,397
8. Total Entrance Facility Revenues	Page 6, Line 27	\$7,073
8a. Initial Tandem Switching Revenues	Page 5, Line 18	\$0
9. Initial Tandem Switched Transport Revenues	Page 6, Line 38	\$394,849
10. Total NRC Revenues	Page 3, Line 6	\$86,416
11. 800 Data Base Query Revenues	Line 5	\$25,542
11a. Less: TIC Allocation to Common Line	Page 2, Line 1a	\$134,258
11b. Less: TIC Allocation to Local Switching	Page 4, Line 1e	\$20,512
11c. Less: TIC Allocation to Information Surcharge	Page 4, Line 7a	\$1,446
11d. Less: TIC Allocation to Special Access	Page 9, Line 12a	\$82,008
12. TIC to be allocated to Transport Elements	Ln 6f-(Sum Lns 7 thru 11d)	\$71,466
12a. TIC Rate Adjustment to TST	TIC Elimination Worksheet	0.000085
12b. TIC Rate Adjustment to TSF	TIC Elimination Worksheet	0.000044
12c. TIC Rate Adjustment to Tandem Switching	TIC Elimination Worksheet	0.000000
12d. Additional TST Revenue	Ln 12a * Page 5, Ln 11	\$23,387
12e. Additional TSF Revenue	Ln 12b * Page 5, Ln 9	\$48,079
12f. Additional Tandem Switching Revenue	Ln 12c * Page 5, Ln 19	\$0
12g. TIC after TST,TSF, Tandem Switching Adjustments	Ln 12 - 12d - 12e - 12f	\$0
12h. Final TST Rate	Ln 12a + Page 5, Ln 29	0.000552
12i. Final TSF Rate	Ln 12b + Page 5, Ln 30	0.000288
12j. Final Tandem Switching Rate	Ln 12c + Page 5, Ln 20	0.000000
13. Total Premium Local Switching MOUs	Page 4, Line 2	247,663,128
14. Total Non-Premium Local Switching MOUs	Page 4, Line 3	0
15. Total Weighted MOUs	Line 13 + Line 14 *45%	247,663,128
16. Premium TIC	Line 12g / Line 15	0.000000
17. Non-Premium TIC	Line 16 * 45%	0.000000

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Special Access
Nonrecurring Revenues

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Ln	Installation/Provisions	(A) NRC Rate	(B) Test Period Demand	(C)=(A)*(B) Test Period Revenues
1.	Telegraph 2W/4W	\$196.00	0	\$0
2.	Voice Grade 2W/4W	\$215.00	4	\$860
3.	Program Audio	\$190.00	0	\$0
4.	Digital Data	\$140.00	0	\$0
5.	High Capacity 1.544	\$303.00	68	\$20,604
6.	High Capacity 44.736	\$333.00	0	\$0
7.	ADSL Access Port	\$99.95	0	\$0
8.	ADSL Logical Link	\$19.95	0	\$0
9.	ADSL Network Access Link - DS1	\$499.95	0	\$0
10.	ADSL Network Access Link - DS3	\$700.00	0	\$0
Orders				
11.	Special Access Orders	\$68.00	119	\$8,092
12.	Date Change / Design Change	\$18.00	0	\$0
13.	Total NRC Revenues			\$29,556

Sources:

Col (A) Rates from Volume 3
Col (B) Demand from Volume 4, Section 4.

Optional Feature and Function Revenues

Ln	Feature	(A) Monthly OFF Rate	(B) Test Period Demand	(C)=(A)*(B) Test Period Revenues
1.	Bridging	\$5.80	0	\$0
2.	C-Conditioning	\$19.30	24	\$463
3.	Data Conditioning	\$19.30	120	\$2,316
4.	Improved Return Loss 2W/4W	\$18.50	12	\$222
5.	Signaling Capability	\$2.70	24	\$65
6.	Customer Specified Receive Level	\$12.70	24	\$305
7.	Digital Data Channel Service Unit 9.6 Kbps	\$24.20	0	\$0
8.	Selective Signaling Arrangement	\$18.50	0	\$0
9.	Multiplexing DS1 to Voice	\$149.70	92	\$13,772
10.	Multiplexing DS1 to DSO	\$149.70	12	\$1,796
11.	Improved Termination Option, per CT 2 Wire	\$10.98	0	\$0
12.	Improved Termination Option, per CT 4 Wire	\$10.98	0	\$0
13.	Program Audio Conditioning - zero loss	\$12.00	0	\$0
14.	Multiplexing DS3 to DS1	\$302.10	0	\$0
15.	ADSL Access Port Lite	\$21.00	4,762	\$100,006
16.	ADSL Access Port 1	\$29.95	48,759	\$1,460,337
17.	ADSL Access Port 2	\$59.95	2,061	\$123,557
18.	ADSL Access Port 3	\$119.95	1,032	\$123,788
19.	ADSL Additional Logical Link	\$19.95	0	\$0
20.	ADSL Network Access Link - Per DS1	\$399.95	15	\$5,999
21.	ADSL Network Access Link - Per DS3	\$2,950.00	20	\$59,000
22.	ADSL Additional Logical Access Link Blocks	\$99.95	0	\$0
23.	Total Optional Special Access Revenues			\$1,891,626

Sources:

Col (A) Rates from Volume 3
Col (B) Demand from Volume 4, Section 3.

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Special Access
ICB Revenues

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Ln	Rate Element	Source	Test Period
1.	Channel Termination ICB Revenues	Volume 3	\$0
2.	Channel Mileage Facility ICB Revenues	Volume 3	\$0
3.	Channel Mileage Termination ICB Revenues	Volume 3	\$0
4.	Total ICB Revenues (Ln 6 * Ln 7)		<u>\$0</u>

Special Access Revenue Requirement Adjustment

5.	Single Bill Settlement , Receivable	Volume 3	\$0
6.	Single Bill Settlement , Payable	Volume 3	\$0
7.	Single Bill Settlement , Net Adjustment	Line 5+ Line 6	<u>\$0</u>

Revenue Requirement

	Source	
8.	Total Special Access Rev Req	Volume 2, Section 1 \$4,625,667
9.	(+)/(-) Single Bill Settlement Adjustment	Line 7 \$0
10.	Less: Nonrecurring Charge Revs	Page 8, Line 12 (\$29,556)
11.	Less: Optional Feature & Function Revs	Page 8, Line 23 (\$1,891,626)
12.	Less: ICB revenues	Line 4 \$0
12a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 5 <u>\$82,008</u>
13.	Total Rate Making Rev Req	Sum (Lines 8 thru 12a) \$2,786,492

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ALLTEL NEW YORK		Special Access				
		(A)	(B)	(C)=A*B	(D)	(E)
			Test Period	Annualized	CT	CT
Ln	Channel Termination	Index	Demand	Weighted Demand	Rev Req	Rate
1	Telegraph 2 Wire	0.9309	0	0		17.59935571
2	Telegraph 4 Wire	1.5015	0	0		28.3860576
3	Voice Grade 2 Wire	1.0000	294	294		18.90511436
4	Voice Grade 4 Wire	1.6000	730	1,168		30.24818298
5	Program Audio 3.5 khz	1.1321	24	27		21.40308743
6	Program Audio 5.0 khz	1.3814	0	0		\$26.12
7	Program Audio 8.0 khz	1.3814	24	33		\$26.12
8	Program Audio 15 khz	1.3814	0	0		\$26.12
9	Digital Data 2.4 Kbps	2.4129	0	0		\$45.62
10	Digital Data 4.8 Kbps	2.4129	36	87		\$45.62
11	Digital Data 9.6 Kbps	2.4129	64	154		\$45.62
12	Digital Data 19.2 Kbps	2.4129	0	0		\$45.62
13	Digital Data 56 Kbps	2.4658	2,278	5,617		\$46.62
14	Digital Data 64 Kbps	2.4658	0	0		\$46.62
15	High Capacity 1.54 Mbps	9.3531	5,676	53,088		\$176.82
16	High Capacity 44.746	99.1590	68	6,743		\$1,874.61
17	SOCS OC3	77.0000	0	0		\$1,455.69
18	SOCS OC12	90.0000	0	0		\$1,701.46
			9,194	67,211		
Channel Mileage Facility						CMF Rate
19	Telegraph	0.0694	0	0		\$1.31
20	Voice Grade	0.1273	6,587	839		\$2.41
21	Program Audio 3.5 khz	0.6727	0	0		\$12.72
22	Program Audio 5.0 khz	0.6727	0	0		\$12.72
23	Program Audio 8.0 khz	0.6727	0	0		\$12.72
24	Program Audio 15 khz	0.6727	0	0		\$12.72
25	Digital Data 2.4 Kbps	0.6078	0	0		\$11.49
26	Digital Data 4.8 Kbps	0.6078	285	173		\$11.49
27	Digital Data 9.6 Kbps	0.6078	507	308		\$11.49
28	Digital Data 19.2 Kbps	0.6078	0	0		\$11.49
29	Digital Data 56 Kbps	0.6078	18,902	11,489		\$11.49
30	Digital Data 64 Kbps	0.6078	0	0		\$11.49
31	High Capacity 1.544	0.9345	50,939	47,604		\$17.67
32	High Capacity 44.736	4.3720	909	3,975		\$82.65
33	SOCS OC3	7.0000	0	0		\$132.34
34	SOCS OC12	10.0000	0	0		\$189.05
			78,129	64,389		
Channel Mileage Termination						CMT Rate
35	Telegraph	0.3745	0	0		\$7.08
36	Voice Grade	1.0943	929	1,017		\$20.69
37	Program Audio 3.5 khz	0.0000	0	0		\$0.00
38	Program Audio 5.0 khz	0.0000	0	0		\$0.00
39	Program Audio 8.0 khz	0.0000	0	0		\$0.00
40	Program Audio 15 khz	0.0000	0	0		\$0.00
41	Digital Data 2.4 Kbps	0.0000	0	0		\$0.00
42	Digital Data 4.8 Kbps	0.0000	0	0		\$0.00
43	Digital Data 9.6 Kbps	0.0000	0	0		\$0.00
44	Digital Data 19.2 Kbps	0.0000	0	0		\$0.00
45	Digital Data 56 Kbps	0.0000	0	0		\$0.00
46	Digital Data 64 Kbps	0.0000	0	0		\$0.00
47	High Capacity 1.544	2.0679	5,254	10,865		\$39.09
48	High Capacity 44.736 Mbps	46.7409	84	3,912		\$883.64
49	SOCS OC3	59.0000	0	0		\$1,115.40
50	SOCS OC12	70.0000	0	0		\$1,323.36
			6,267	15,793		
			147,394	\$2,786,492		

Col (C) = Col (A) * Col (B) Col (E) = Col (A) * [Col (D) Total / Col (C) Total]
 Col (D) = Page 9, Line 13

Col (B) = Volume 4, Section 1

Special Access

Calculation of Recurring Special Access Revenues

ALLTEL NEW YORK		(A) CT	(B) CT	(C) CMF	(D) CMF	(E) CMT	(F) CMT
Ln	Service	Rate	Revenue	Rate	Revenue*	Rate	Revenue
1.	Telegraph 2 Wire	\$17.60	\$0				
2.	Telegraph 4 Wire	\$28.39	\$0	\$1.31	\$0	\$7.08	\$0
3.	Voice Grade 2 Wire	\$18.91	\$5,558				
4.	Voice Grade 4 Wire	\$30.25	\$22,081	\$2.41	\$15,855	\$20.69	\$19,221
5.	Program Audio 3.5 khz	\$21.40	\$514	\$12.72	\$0	\$0.00	\$0
6.	Program Audio 5.0 khz	\$26.12	\$0	\$12.72	\$0	\$0.00	\$0
7.	Program Audio 8.0 khz	\$26.12	\$627	\$12.72	\$0	\$0.00	\$0
8.	Program Audio 15 khz	\$26.12	\$0	\$12.72	\$0	\$0.00	\$0
9.	Digital Data 2.4 Kbps	\$45.62	\$0	\$11.49	\$0	\$0.00	\$0
10.	Digital Data 4.8 Kbps	\$45.62	\$1,642	\$11.49	\$3,277	\$0.00	\$0
11.	Digital Data 9.6 Kbps	\$45.62	\$2,919	\$11.49	\$5,825	\$0.00	\$0
12.	Digital Data 19.2 Kbps	\$45.62	\$0	\$11.49	\$0	\$0.00	\$0
13.	Digital Data 56 Kbps	\$46.62	\$106,190	\$11.49	\$217,199	\$0.00	\$0
14.	Digital Data 64 Kbps	\$46.62	\$0	\$11.49	\$0	\$0.00	\$0
15.	High Capacity 1.544	\$176.82	\$1,003,636	\$17.67	\$899,967	\$39.09	\$205,400
16.	High Capacity 44.736	\$1,874.61	\$127,474	\$82.65	\$75,154	\$883.64	\$73,954
16.	SOCs OC3	\$1,455.69	\$0	\$132.34	\$0	\$1,115.40	\$0
16.	SOCs OC12	\$1,701.46	\$0	\$189.05	\$0	\$1,323.36	\$0
			\$1,270,641		\$1,217,277		\$298,575
			\$2,786,492	\$381,348.00			
			\$232,207.70				

Sources:

Cols (A), (C) and (E) = Page 10, Col (E)

Col (B) = Col (A) * Page 10, Col (B)

Col (D) = Col (C) * Page 10, Col (B)

Col (F) = Col (E) * Page 10, Col (B)

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

Special Access
Crossover Analysis

ALLTEL NEW YORK

Voice Grade to Hi Cap DS1

Config	Element	(A) Voice Grade 4 Wire	(B) Hi-Cap 1.544 Mbps
2	CT	\$60.50	\$353.64
10	CMF	\$24.07	\$176.67
2	CMT	\$41.38	\$78.19
Total Config		\$125.94	\$608.51

DS1 to VG 4W Crossover (Total Col (B) / Total Col (A))

4.83

Sources:

Col (A) = Config Column * VG4W Rates from Page 11
Col (B) = Config Column * Hi Cap 1.544 Rates from Page 11

Transport Benchmark

Config	Element	(A) DS1	(B) DS3
1	CT	\$176.82	\$1,874.61
10	CMF	\$176.67	\$826.54
2	CMT	\$78.19	\$1,767.28
1	MUX	n/a	\$302.10
Total Config		\$431.68	\$4,770.53

DS3 to DS1 Crossover (Total Col (B) / Total Col (A))

11.05

Sources:

Col (A) = Config Column * DS1 Rates from Page 11
Col (B) = Config Column * DS3 Rates from Page 11

**Calculation of Host-Remote / TIC Adjustment
(FCC 97-158, 1st Report & Order, Para 220)**

	Before Host Remote Adj	After Host Remote Adj
TST Revenues Remote to Host	\$40,875	
TSF Revenues Remote to Host	\$103,661	
Total Revenues Remote to Host	\$144,536	
TST Remote/Host MOU TERM's	137,627,625	
TSF Remote/Host MOU/Miles	773,587,562	
Total Host-Remote Investment	\$1,367,770	
Total Interstate TS SW Rev Req	\$2,809,046	
Total Interstate TS SW TPIS	\$12,346,770	
Total Interstate TS SW Factor	0.227513	
Total Host-Remote Rev Req	\$311,186	
Total Shortfall going to TIC		\$166,649
TST Shortfall going to TIC		\$47,129
TSF Shortfall going to TIC		\$119,520
TST Rate adj for H-R		0.000171
TSF Rate adj for H-R		0.000110
Total Transport Rev Req (Ln 6h)	\$1,008,967	
Less: Direct Trunk Revenues	\$185,397	
Less: Entrance Facility Revenues	\$7,073	
Less: Tandem Switching Revenues	\$0	
Less: NRC Revenues	\$86,416	
Less: 800 DBQ Revenues	\$25,542	
Requirement from Common Tspt	\$704,539	
Total Common TST MOU Terms	276,372,711	
Total Common TSF MOU/Miles	1,090,427,162	
Initial TST rate (Ln 17 workpapers)	\$0.000297	
Initial TSF rate (Ln 18 workpapers)	\$0.000134	
Initial TST Revenues	\$82,083	
Initial TSF Revenues	\$146,117	
Initial total TST/TSF revenues	\$228,200	
Maximum TST rev req		\$253,420
Maximum TSF rev req		\$451,119
Maximum TST rate adj		\$0.000620
Maximum TSF rate adj		\$0.000280
Adj needed to TST Rate		0.000171
Adj needed to TSF Rate		0.000110

ALLTEL Telephone Services Corporation
Transport Interconnection Charge (TIC) Revenue Allocation

2004 Annual Tariff Filing, June 16, 2004

ALLTEL NEW YORK	Source	Revenue Requirement	% of Total	TIC Amount Reallocated
1. Common Line	TRP Form COS1-P Line 100 Less USF Contributions	\$7,572,848	53.60%	\$134,258
2. Local Switching	Volume 5, Page 4, Ln 1d	\$1,157,002	8.19%	\$20,512
3. Information	Volume 5, Page 4, Ln 7	\$81,551	0.58%	\$1,446
4. Transport Less TIC Revenue	ACR-1 Projected (Column I)	\$691,235	4.89%	\$12,255
5. Special Access	Volume 5, Page 9, Ln 8	\$4,625,667	32.74%	\$82,008
Total		\$14,128,302		
6. TIC Revenue July 00 - June 01	CABS Billing	\$250,479		
7. Projected TIC Revenues	Annual Tariff Filing, June 16, 2004	\$317,732		
8. TIC to be allocated	Minimum CABS Billed or Projected	\$250,479		

ALLTEL Telephone Services Corporation
Transport Interconnection Charge (TIC) Elimination
2004 Annual Tariff Filing, June 16, 2004

Volume 5, Page 15

		Source	Revenue Requirement	% of Total	TIC Amount Reallocated
ALLTEL NEW YORK					
1.	Tandem Switching	Volume 5, Page 5, Line 18	\$0	0.00%	\$0
2.	Initial Tandem Switched Termination Revenue	Volume 5, Page 6, Lns 30 + 35	\$129,212	32.72%	\$23,387
3.	Initial Tandem Switched Facility Revenue	Volume 5, Page 6, Lns 31 + 36	\$265,638	67.28%	\$48,079
4.	Total		\$394,849		
5.	TIC to be allocated to Transport Elements	Volume 5, Page 7, line 12	\$71,466		
6.	TIC Rate Adjustment - Tandem Switching	Ln 1 / Volume 5, Page 5, Line 19	0.000000		
7.	TIC Rate Adjustment - TST	Ln 2 / Volume 5, Page 5, Line 11	0.000085		
8.	TIC Rate Adjustment - TSF	Ln 3 / Volume 5, Page 5, Line 9	0.000044		

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

Rate Development Summary

OKLAHOMA PROPERTIES

End User

End User - Multiline Business	\$9.20
End User - Single Line Business / Residential	\$6.50

Traffic Sensitive - Switched

Premium		NonPremium	
Local Switching	0.007283	Local Switching	0.003277
Information Surcharge	0.000117	Information Surcharge	0.000053
TIC	0.000000	TIC	0.000000

Tandem Switched

Termination	0.000753
Facility	0.000266
Switching	0.001396

Entrance Facility

VG2W	\$16.07
VG4W	\$25.71
DS1	\$96.92
DS3	\$1,707.42

Direct Trunked

VG Termination	\$11.22
VG Facility	\$0.72
DS1 Termination	\$30.51
DS1 Facility	\$11.16
DS1 Multiplexing	\$149.70
DS3 Termination	\$528.49
DS3 Facility	\$33.47
DS3 Multiplexing	\$302.10

Traffic Sensitive - Special

Service	Channel	Channel Mileage	
	Termination	Facility	Termination
Telegraph 2 Wire	\$19.28	\$1.55	\$11.85
Telegraph 4 Wire	\$28.92	\$1.55	\$11.85
Voice Grade 2 Wire	\$16.07	\$0.72	\$11.22
Voice Grade 4 Wire	\$25.71	\$0.72	\$11.22
Program Audio 3.5 khz	\$12.85	\$0.75	\$10.65
Program Audio 5.0 khz	\$16.07	\$1.25	\$12.56
Program Audio 8.0 khz	\$16.07	\$1.29	\$12.56
Program Audio 15 khz	\$16.07	\$3.65	\$12.56
Digital Data 2.4 Kbps	\$47.66	\$0.84	\$22.49
Digital Data 4.8 Kbps	\$47.66	\$0.84	\$22.49
Digital Data 9.6 Kbps	\$47.66	\$0.84	\$22.49
Digital Data 19.2 Kbps	\$47.66	\$0.84	\$22.49
Digital Data 56 Kbps	\$45.52	\$1.79	\$17.85
Digital Data 64 Kbps	\$45.52	\$1.79	\$17.85
High Capacity 1.544	\$96.92	\$11.16	\$30.51
High Capacity 44.736 Mbps	\$1,707.42	\$33.47	\$528.49

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

End User Rate Development

OKLAHOMA PROPERTIES

Ln	End User Rate Development	Source	Amount
1.	BFP Revenue Requirement	Volume 2, Section 2	\$5,262,322
1a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 1	\$0
1b.	Less: USF Expense	Volume 2, Section 2	\$266,229
2.	Special Access Surchargeable Channels	Volume 4	0
3.	Less: Special Access Surcharge Revenues	(Ln 2 * \$25)	\$0
4.	Adjusted BFP Revenue Requirement	(Ln 1 + 1a - 1b - 3)	\$4,996,093
5.	Test Period Mean Access Lines	Volume 4	34,157
6.	Annual Cost Per Line	Ln 4 / Ln 5	\$146.27
7.	Capped EUCL Multi-Line Rate		\$9.20
8.	Monthly Cost Per Line	Ln 6 / 12	\$12.19
9.	Monthly EUCL Multi-Line Rate	Smaller of Ln 7 or Ln 8	\$9.20
10.	Monthly EUCL Single Line Rate	Smaller of \$6.50 or Ln 9	\$6.50

ALLTEL Telephone Services Corporation
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Traffic Sensitive Rate Development
Switched Access
Nonrecurring Revenues

OKLAHOMA PROPERTIES		(A)	(B)	(C)=(A)*(B)
Ln		Rate	Test Period Demand	Revenues
1.	Switched Access Service Order, Miscellaneous Service Order and Interim NXX Translation	\$68.00	110	\$7,480
2.	Service Date Change, Design Change	\$18.00	0	\$0
3a.	Switched Access Trunk Conversion/Activation	\$112.00	3	\$336
3b.	Switched Access Installation Voice Grade 2 Wire	\$215.00	0	\$0
3c.	Switched Access Installation Voice Grade 4 Wire	\$215.00	0	\$0
3d.	Switched Access Installation High Capacity DS1	\$303.00	0	\$0
3e.	Switched Access Installation High Capacity DS3	\$333.00	0	\$0
4.	Presubscription	\$5.00	5,586	\$27,930
5.	Unauthorized PIC Change	\$30.00	0	\$0
6.	Total Non-Recurring Revenue Requirement			<u>\$35,746</u>

Sources:

Col (A) - Volume 3, Section 1

Col (B) - Volume 4, Section 1

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

Traffic Sensitive Rate Development
Switched Access
Local Switching Rate Development

OKLAHOMA PROPERTIES

Ln		Source	Quantity
1.	Local Switching Revenue Requirement (Includes Equal Access Revenue Requirement)	Volume 2, Section 1	\$2,257,830
1a.	SS7 Revenue Requirement	Volume 2, Section 1	\$45,083
1b.	plus: analog revenue requirement		\$0
1c.	less: DEM Weighting to be recovered through USF		(\$1,530,609)
1d.	Sub Total	Ln 1 + 1a + 1b - 1c	\$772,304
1e.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 2	\$0
1f.	Adjusted Local Switching Revenue Requirement	Ln 1d - 1e	\$772,304
2.	Premium Minutes of Use	Volume 4	106,042,704
3.	Non-Premium Minutes of Use	Volume 4	0
4.	Weighted Minutes	Ln 2 + (Ln 3 * 45%)	106,042,704
5.	Premium Local Switching Rate	(Ln 1g / Ln 4)	0.007283
6.	Non-Premium Local Switching Rate	(Ln 5 * 45%)	0.003277

Information Surcharge Rate Development

	Source	Quantity
7.	Information Surcharge Revenue Requirement	Volume 2, Section 1
7a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 3
7b.	Adjusted Information Surcharge Revenue Requirement	Ln 7 + 7a
8.	Premium Minutes	Volume 4
9.	Non-Premium Minutes	Volume 4
10.	Weighted Minutes	Ln 8 + (Ln 9 * 45%)
11.	Prem Information Surcharge Rate per Minute	(Ln 7b / Ln 10)
12.	NPrem Information Surcharge Rate per Minute	(Ln 11 * 45%)

ALLTEL Telephone Services Corporation
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Traffic Sensitive Rate Development
Switched Access
Miscellaneous Data

OKLAHOMA PROPERTIES

<u>Ln</u>		<u>Source</u>	<u>Quantity</u>
1.	Local Switching MOUs	Page 4, Lns 2 + 3	106,042,704
2.	Pct of Local Switch MOU is Common Tspt MOU	Volume 4, Section 4	73%
3.	Common Transport MOUs	Ln 1 * Ln 2	77,694,278
4.	Total Comm. Tspt Avg Length of Haul (ALOH)	Volume 4, Section 4	12.01
5.	Remote to Host Tspt ALOH	Volume 4, Section 4	4.95
6.	Avg # of Total Terms per Comm. Tspt MOU	Volume 4, Section 4	2.09
7.	Avg # of Terms per Circuit		n/a
8.	Avg # of Remote Terms per Comm. Tspt MOU	Volume 4, Section 4	0.92
9.	Total Comm. Tspt MOU Miles	Ln 3 * Ln 4	932,865,433
10.	Total Remote-Host MOU Miles	Ln 3 * Ln 5	384,382,620
11.	Total Comm. Tspt Terms	Ln 3 * Ln 6	162,763,782
12.	Total Remote-Host Terms	Ln 3 * Ln 8	71,232,231
13.	Tandem Switch MOU % of Comm. Tspt MOU	Volume 4, Section 4	35%
14.	Tandem Switching MOU	Ln 3 * Ln 13	27,229,436

Tandem Switching Rate Development

<u>Ln</u>			
15.	Tandem Switching Revenue Requirement	Volume 2, Section 1	\$22,552
16.	plus: Tandem Switched Port Card Revenue Requirement		\$8,217
17.	plus: Tandem Switched Multiplexer Revenue Requirement		\$1,089
18.	Adjusted Rate Making Revenue Requirement		\$31,858
19.	Total Tandem Switching MOUs	Line 14	27,229,436
20.	Initial Tandem Switching Rate	Line 18/ Line 19	0.00117

Tandem Switched Transport Rate Calculation

22.	DS1 Dedicated Transport Termination Rate (DTT)	Page 10, Line 47, Col (E)	\$30.51
23.	DS1 Dedicated Transport Facility Rate (DTF)	Page 10, Line 31, Col (E)	\$11.16
24.	DS1 MOU per Voice Grade Equivalent	MOU * 24 VG Equiv	131,376
25.	Tandem Switched Term (TST) Initial Rate	Line 22/Line 24	0.000232
26.	Tandem Switched Facility (TSF) Initial Rate	Line 23/Line 24	0.000085
27.	Tandem Switched Term Adj - Host Remote	Host-Remote Worksheet	0.000399
28.	Tandem Switched Facility Adj - Host Remote	Host-Remote Worksheet	0.000137
29.	TST Rate Before TIC Elimination Adjustment	Line 25 + 27	0.000631
30.	TSF Rate Before TIC Elimination Adjustment	Line 26 + 28	0.000222

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Traffic Sensitive Rate Development
Switched Access
Direct Trunked Transport Revenues

OKLAHOMA PROPERTIES

Ln		Source	Quantity
1.	VG Dedicated Transport Termination Rate (DTT)	Page 10, Ln 36,Col(E)	\$11.22
2.	VG Dedicated Transport Facility Rate (DTF)	Page 10, Ln 20,Col(E)	\$0.72
3.	DS1 Dedicated Transport Termination Rate (DTT)	Page 5, Line 22	\$30.51
4.	DS1 Dedicated Transport Facility Rate (DTF)	Page 5, Line 23	\$11.16
5.	DS3 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 48,Col(E)	\$528.49
6.	DS3 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 32,Col(E)	\$33.47
6A.	OC3 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 49,Col(E)	\$947.99
6B.	OC3 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 33,Col(E)	\$112.47
6C.	OC12 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 50,Col(E)	\$1,124.73
6D.	OC12 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 34,Col(E)	\$160.68
7.	Direct Trunked VG Terminations	Forecast Demand	186
8.	Direct Trunked VG Miles	Vol 4, Sec 4 ALOH * Line 7	1,225
9.	Direct Trunked DS1 Terminations	Forecast Demand	332
10.	Direct Trunked DS1 Miles	Vol 4, Sec 4 ALOH * Line 9	2,992
11.	Direct Trunked DS3 Terminations	Forecast Demand	0
12.	Direct Trunked DS3 Miles	Vol 4, Sec 4 ALOH * Line 11	0
12A.	Direct Trunked OC3 Terminations	Forecast Demand	0
12B.	Direct Trunked OC3 Miles	Vol 4, Sec 4 ALOH * Line 11	0
12C.	Direct Trunked OC12 Terminations	Forecast Demand	0
12D.	Direct Trunked OC12 Miles	Vol 4, Sec 4 ALOH * Line 11	0
13.	Direct Trunked Termination Revenues		\$12,217
14.	Direct Trunked Facility Revenues		\$34,264
15.	DS1 to Voice Mux	Volume 4, Section 3	0
16.	DS3 to DS1 Mux	Volume 4, Section 3	0
17.	Multiplexing Revenue	(Ln 16 * Pg 9,Ln19)+(Ln 17*Pg 9,Ln 24)	\$0
18.	Total Direct Trunked Transport Revenues	(Ln 13+Ln14+Ln 17)	<u>\$46,481</u>

Entrance Facility Revenues

19.	VG2W Entrance Facility Rate	Page 10, Ln 3,Col(E)	\$16.07
20.	VG4W Entrance Facility Rate	Page 10, Ln 4,Col(E)	\$25.71
21.	DS1 Entrance Facility Rate	Page 10, Ln 15,Col(E)	\$96.92
22.	DS3 Entrance Facility Rate	Page 10, Ln 16,Col(E)	\$1,707.42
22A.	OC3 Entrance Facility Rate	Page 10, Ln 17,Col(E)	\$1,237.21
22B.	OC12 Entrance Facility Rate	Page 10, Ln 18,Col(E)	\$1,446.08
23.	VG 2W Entrance Facilities	Forecast Demand	0
24.	VG 4W Entrance Facilities	Forecast Demand	0
25.	DS1 Entrance Facilities	Forecast Demand	105
26.	DS3 Entrance Facilities	Forecast Demand	0
26A.	OC3 Entrance Facilities	Forecast Demand	0
26B.	OC12 Entrance Facilities	Forecast Demand	0
27.	Total Entrance Facility Revenues	(Ln20*Ln24+Ln21*Ln25+ Ln 22*Ln26+Ln19*Ln23+ Ln 22A*Ln26A+Ln22B*Ln26B)	<u>\$10,176</u>

Tandem Switched Transport Revenues

28.	Term MOUs - Remote to Host	Page 5, Ln 12	71,232,231
29.	MOU Miles - Remote to Host	Page 5,Ln 10	384,382,620
30.	TST Revenues Remote to Host	Ln 28 * Pg5, Ln 29	\$44,918
31.	TSF Revenues Remote to Host	Ln 29 * Page 5, Ln 30	<u>\$85,523</u>
32.	Total Revenues Remote to Host	Line 31+Line 32	\$130,442
33.	Term MOUs - End Office/Host	Page 5, Ln11-Page 5, Ln12	91,531,551
34.	MOU Miles - End Office/Host	Page 5, Ln9-Page 5, Ln10	548,482,813
35.	TST Revenues from End Office/Host	Ln33 * Page 5, Ln 29	\$57,719
36.	TSF Revenues from End Office/Host	Ln34 * Page 5, Ln 30	<u>\$122,034</u>
37.	Total Revenues from End Office/Host	Line 35+Line 36	\$179,754
38.	Total Tandem Switched Transport Revenues	Line 32+Line 37	<u>\$310,195</u>

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Traffic Sensitive Rate Development
Switched Access

800 Data Base Query Revenues

OKLAHOMA PROPERTIES

Ln	Source	Quantity
1. Basic Query Charge per Query	SCP Tariff Rate	0.001
2. Total Basic Queries	Volume 4 Section 5	10,960,531
3. Enhanced Query Charge per Query	SCP Tariff Rate	0.0012
4. Total Enhanced Queries	Volume 4 Section 5	0
5. Total 800 Data Base Revenues	Ln 1 * Ln 2 + Ln 3 * Ln 4	\$10,961

Transport Interconnection Charge (TIC) Calculation

Ln	Source	Quantity
6a. Transport Revenue Requirement	Volume 2, Section 1	\$511,572
<u>Revenue Requirement Adjustment</u>		
6b. Single Bill Settlement, Receivable	Vol 3 Sct. 4 Pg. 1	\$0
6c. Single Bill Settlement, Payable	Vol 3 Sct. 4 Pg. 1	\$0
6d. Net Settlement	Vol 3 Sct. 4 Pg. 1	\$0
6e. Analog Revenue Requirement		\$0
6f. Rate Making Revenue Requirement	L6a+L6d-6e	\$511,572
7. Total Direct Trunked Revenues	Page 6, Line 18	\$46,481
8. Total Entrance Facility Revenues	Page 6, Line 27	\$10,176
8a. Initial Tandem Switching Revenues	Page 5, Line 18	\$31,858
9. Initial Tandem Switched Transport Revenues	Page 6, Line 38	\$310,195
10. Total NRC Revenues	Page 3, Line 6	\$35,746
11. 800 Data Base Query Revenues	Line 5	\$10,961
11a. Less: TIC Allocation to Common Line	Page 2, Line 1a	\$0
11b. Less: TIC Allocation to Local Switching	Page 4, Line 1e	\$0
11c. Less: TIC Allocation to Information Surcharge	Page 4, Line 7a	\$0
11d. Less: TIC Allocation to Special Access	Page 9, Line 12a	\$0
12. TIC to be allocated to Transport Elements	Ln 6f-(Sum Lns 7 thru 11d)	\$66,155
12a. TIC Rate Adjustment to TST	TIC Elimination Worksheet	0.000122
12b. TIC Rate Adjustment to TSF	TIC Elimination Worksheet	0.000043
12c. TIC Rate Adjustment to Tandem Switching	TIC Elimination Worksheet	0.000226
12d. Additional TST Revenue	Ln 12a * Page 5, Ln 11	\$19,851
12e. Additional TSF Revenue	Ln 12b * Page 5, Ln 9	\$40,143
12f. Additional Tandem Switching Revenue	Ln 12c * Page 5, Ln 19	\$6,161
12g. TIC after TST,TSF, Tandem Switching Adjustments	Ln 12 - 12d - 12e - 12f	\$0
12h. Final TST Rate	Ln 12a + Page 5, Ln 29	0.000753
12i. Final TSF Rate	Ln 12b + Page 5, Ln 30	0.000266
12j. Final Tandem Switching Rate	Ln 12c + Page 5, Ln 20	0.001396
13. Total Premium Local Switching MOUs	Page 4, Line 2	106,042,704
14. Total Non-Premium Local Switching MOUs	Page 4, Line 3	0
15. Total Weighted MOUs	Line 13 + Line 14 *45%	106,042,704
16. Premium TIC	Line 12g / Line 15	0.000000
17. Non-Premium TIC	Line 16 * 45%	0.000000

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Special Access
Nonrecurring Revenues

OKLAHOMA PROPERTIES

Ln	Installation/Provisions	(A) NRC Rate	(B) Test Period Demand	(C)=(A)*(B) Test Period Revenues
1.	Telegraph 2W/4W	\$196.00	0	\$0
2.	Voice Grade 2W/4W	\$215.00	4	\$860
3.	Program Audio	\$190.00	0	\$0
4.	Digital Data	\$140.00	28	\$3,920
5.	High Capacity 1.544	\$303.00	76	\$23,028
6.	High Capacity 44.736	\$333.00	0	\$0
7.	ADSL Access Port	\$99.95	0	\$0
8.	ADSL Logical Link	\$19.95	0	\$0
9.	ADSL Network Access Link - DS1	\$499.95	0	\$0
10.	ADSL Network Access Link - DS3	\$700.00	0	\$0
Orders				
11.	Special Access Orders	\$68.00	78	\$5,304
12.	Date Change / Design Change	\$18.00	0	\$0
13.	Total NRC Revenues			<u>\$33,112</u>

Sources:

Col (A) Rates from Volume 3

Col (B) Demand from Volume 4, Section 4.

Optional Feature and Function Revenues

Ln	Feature	(A) Monthly OFF Rate	(B) Test Period Demand	(C)=(A)*(B) Test Period Revenues
1.	Bridging	\$5.80	0	\$0
2.	C-Conditioning	\$19.30	0	\$0
3.	Data Conditioning	\$19.30	0	\$0
4.	Improved Return Loss 2W/4W	\$18.50	0	\$0
5.	Signaling Capability	\$2.70	0	\$0
6.	Customer Specified Receive Level	\$12.70	0	\$0
7.	Digital Data Channel Service Unit 9.6 Kbps	\$24.20	0	\$0
8.	Selective Signaling Arrangement	\$18.50	0	\$0
9.	Multiplexing DS1 to Voice	\$149.70	8	\$1,198
10.	Multiplexing DS1 to DSO	\$149.70	0	\$0
11.	Improved Termination Option, per CT 2 Wire	\$10.98	0	\$0
12.	Improved Termination Option, per CT 4 Wire	\$10.98	0	\$0
13.	Program Audio Conditioning - zero loss	\$12.00	0	\$0
14.	Multiplexing DS3 to DS1	\$302.10	0	\$0
15.	ADSL Access Port Lite	\$21.00	455	\$9,565
16.	ADSL Access Port 1	\$29.95	4,662	\$139,629
17.	ADSL Access Port 2	\$59.95	197	\$11,825
18.	ADSL Access Port 3	\$119.95	98	\$11,785
19.	ADSL Additional Logical Link	\$19.95	0	\$0
20.	ADSL Network Access Link - Per DS1	\$399.95	0	\$0
21.	ADSL Network Access Link - Per DS3	\$2,950.00	0	\$0
22.	ADSL Additional Logical Access Link Blocks	\$99.95	0	\$0
23.	Total Optional Special Access Revenues			<u>\$174,002</u>

Sources:

Col (A) Rates from Volume 3

Col (B) Demand from Volume 4, Section 3.

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Special Access
ICB Revenues

OKLAHOMA PROPERTIES

Ln	Rate Element	Source	Test Period
1.	Channel Termination ICB Revenues	Volume 3	\$0
2.	Channel Mileage Facility ICB Revenues	Volume 3	\$0
3.	Channel Mileage Termination ICB Revenues	Volume 3	\$0
4.	Total ICB Revenues (Ln 6 * Ln 7)		<u>\$0</u>

Special Access Revenue Requirement Adjustment

5.	Single Bill Settlement , Receivable	Volume 3	\$0
6.	Single Bill Settlement , Payable	Volume 3	\$0
7.	Single Bill Settlement , Net Adjustment	Line 5+ Line 6	<u>\$0</u>

Revenue Requirement

	Source	
8.	Total Special Access Rev Req	Volume 2, Section 1 \$912,237
9.	(+)/(-) Single Bill Settlement Adjustment	Line 7 \$0
10.	Less: Nonrecurring Charge Revs	Page 8, Line 12 (\$33,112)
11.	Less: Optional Feature & Function Revs	Page 8, Line 23 (\$174,002)
12.	Less: ICB revenues	Line 4 \$0
12a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 5 <u>\$0</u>
13.	Total Rate Making Rev Req	Sum (Lines 8 thru 12a) \$705,123

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		Special Access				
OKLAHOMA PROPERTIES		(A)	(B)	(C)=A*B Annualized	(D)	(E)
Ln	Channel Termination	Index	Test Period Demand	Weighted Demand	CT Rev Req	CT Rate
1	Telegraph 2 Wire	1.2000	12	14		19.28112067
2	Telegraph 4 Wire	1.8000	0	0		28.92168101
3	Voice Grade 2 Wire	1.0000	21	21		16.06760056
4	Voice Grade 4 Wire	1.6000	601	962		25.7081609
5	Program Audio 3.5 khz	0.8000	0	0		12.85408045
6	Program Audio 5.0 khz	1.0000	0	0		\$16.07
7	Program Audio 8.0 khz	1.0000	0	0		\$16.07
8	Program Audio 15 khz	1.0000	0	0		\$16.07
9	Digital Data 2.4 Kbps	2.9660	24	71		\$47.66
10	Digital Data 4.8 Kbps	2.9660	0	0		\$47.66
11	Digital Data 9.6 Kbps	2.9660	101	300		\$47.66
12	Digital Data 19.2 Kbps	2.9660	0	0		\$47.66
13	Digital Data 56 Kbps	2.8333	1,095	3,103		\$45.52
14	Digital Data 64 Kbps	2.8333	189	536		\$45.52
15	High Capacity 1.54 Mbps	6.0319	2,450	14,778		\$96.92
16	High Capacity 44.746	106.2651	8	850		\$1,707.42
17	SOCS OC3	77.0000	0	0		\$1,237.21
18	SOCS OC12	90.0000	0	0		\$1,446.08
			4,501	20,634		
Channel Mileage Facility						CMF Rate
19	Telegraph	0.0964	79	8		\$1.55
20	Voice Grade	0.0448	4,098	184		\$0.72
21	Program Audio 3.5 khz	0.0464	0	0		\$0.75
22	Program Audio 5.0 khz	0.0776	0	0		\$1.25
23	Program Audio 8.0 khz	0.0800	0	0		\$1.29
24	Program Audio 15 khz	0.2272	0	0		\$3.65
25	Digital Data 2.4 Kbps	0.0520	236	12		\$0.84
26	Digital Data 4.8 Kbps	0.0520	0	0		\$0.84
27	Digital Data 9.6 Kbps	0.0520	994	52		\$0.84
28	Digital Data 19.2 Kbps	0.0520	0	0		\$0.84
29	Digital Data 56 Kbps	0.1111	10,290	1,143		\$1.79
30	Digital Data 64 Kbps	0.1111	1,776	197		\$1.79
31	High Capacity 1.544	0.6944	22,078	15,332		\$11.16
32	High Capacity 44.736	2.0833	0	0		\$33.47
33	SOCS OC3	7.0000	0	0		\$112.47
34	SOCS OC12	10.0000	0	0		\$160.68
			39,551	16,928		
Channel Mileage Termination						CMT Rate
35	Telegraph	0.7376	10	7		\$11.85
36	Voice Grade	0.6984	523	365		\$11.22
37	Program Audio 3.5 khz	0.6628	0	0		\$10.65
38	Program Audio 5.0 khz	0.7820	0	0		\$12.56
39	Program Audio 8.0 khz	0.7820	0	0		\$12.56
40	Program Audio 15 khz	0.7820	0	0		\$12.56
41	Digital Data 2.4 Kbps	1.4000	22	31		\$22.49
42	Digital Data 4.8 Kbps	1.4000	0	0		\$22.49
43	Digital Data 9.6 Kbps	1.4000	93	130		\$22.49
44	Digital Data 19.2 Kbps	1.4000	0	0		\$22.49
45	Digital Data 56 Kbps	1.1111	1,060	1,177		\$17.85
46	Digital Data 64 Kbps	1.1111	183	203		\$17.85
47	High Capacity 1.544	1.8989	2,322	4,409		\$30.51
48	High Capacity 44.736 Mbps	32.8916	0	0		\$528.49
49	SOCS OC3	59.0000	0	0		\$947.99
50	SOCS OC12	70.0000	0	0		\$1,124.73
			4,212	6,323		
				43,885	\$705,123	

Col (C) = Col (A) * Col (B) Col (E) = Col (A) * [Col (D) Total / Col (C) Total]

Col (B) = Volume 4, Section 1

Col (D) = Page 9, Line 13

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Special Access
Calculation of Recurring Special Access Revenues

OKLAHOMA PROPERTIES

Ln	Service	(A) CT	Rate	(B) CT	Revenue	(C) CMF	Rate	(D) CMF	Revenue*	(E) CMT	Rate	(F) CMT	Revenue*
1.	Telegraph 2 Wire		\$19.28		\$231								
2.	Telegraph 4 Wire		\$28.92		\$0		\$1.55		\$122		\$11.85		\$120
3.	Voice Grade 2 Wire		\$16.07		\$337								
4.	Voice Grade 4 Wire		\$25.71		\$15,451		\$0.72		\$2,950		\$11.22		\$5,870
5.	Program Audio 3.5 khz		\$12.85		\$0		\$0.75		\$0		\$10.65		\$0
6.	Program Audio 5.0 khz		\$16.07		\$0		\$1.25		\$0		\$12.56		\$0
7.	Program Audio 8.0 khz		\$16.07		\$0		\$1.29		\$0		\$12.56		\$0
8.	Program Audio 15 khz		\$16.07		\$0		\$3.65		\$0		\$12.56		\$0
9.	Digital Data 2.4 Kbps		\$47.66		\$1,144		\$0.84		\$197		\$22.49		\$495
10.	Digital Data 4.8 Kbps		\$47.66		\$0		\$0.84		\$0		\$22.49		\$0
11.	Digital Data 9.6 Kbps		\$47.66		\$4,813		\$0.84		\$830		\$22.49		\$2,083
12.	Digital Data 19.2 Kbps		\$47.66		\$0		\$0.84		\$0		\$22.49		\$0
13.	Digital Data 56 Kbps		\$45.52		\$49,850		\$1.79		\$18,371		\$17.85		\$18,919
14.	Digital Data 64 Kbps		\$45.52		\$8,604		\$1.79		\$3,171		\$17.85		\$3,265
15.	High Capacity 1.544		\$96.92		\$237,450		\$11.16		\$246,344		\$30.51		\$70,846
16.	High Capacity 44.736		\$1,707.42		\$13,659		\$33.47		\$0		\$528.49		\$0
16.	SOCs OC3		\$1,237.21		\$0		\$112.47		\$0		\$947.99		\$0
16.	SOCs OC12		\$1,446.08		\$0		\$160.68		\$0		\$1,124.73		\$0
					\$331,540				\$271,986				\$101,597

\$705,123 \$381,348.00

\$58,760.25

(\$1.00)

Sources:

<p>Cols (A), (C) and (E) = Page 10, Col (E)</p> <p>Col (B) = Col (A) * Page 10, Col (B)</p> <p>Col (D) = Col (C) * Page 10, Col (B)</p> <p>Col (F) = Col (E) * Page 10, Col (B)</p>

ALLTEL Telephone Services Corporation
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Special Access
Crossover Analysis

OKLAHOMA PROPERTIES

Voice Grade to Hi Cap DS1

Config	Element	(A) Voice Grade 4 Wire	(B) Hi-Cap 1.544 Mbps
2	CT	\$51.42	\$193.84
10	CMF	\$7.20	\$111.58
2	CMT	\$22.44	\$61.02
Total Config		\$81.06	\$366.44

DS1 to VG 4W Crossover (Total Col (B) / Total Col (A))

4.52

Sources:

Col (A) = Config Column * VG4W Rates from Page 11
Col (B) = Config Column * Hi Cap 1.544 Rates from Page 11

Transport Benchmark

Config	Element	(A) DS1	(B) DS3
1	CT	\$96.92	\$1,707.42
10	CMF	\$111.58	\$334.74
2	CMT	\$61.02	\$1,056.98
1	MUX	n/a	\$302.10
Total Config		\$269.52	\$3,401.24

DS3 to DS1 Crossover (Total Col (B) / Total Col (A))

12.62

Sources:

Col (A) = Config Column * DS1 Rates from Page 11
Col (B) = Config Column * DS3 Rates from Page 11

**Calculation of Host-Remote / TIC Adjustment
(FCC 97-158, 1st Report & Order, Para 220)**

	Before Host Remote Adj	After Host Remote Adj
TST Revenues Remote to Host	\$16,526	
TSF Revenues Remote to Host	\$32,673	
Total Revenues Remote to Host	\$49,198	
TST Remote/Host MOU TERM's	71,232,231	
TSF Remote/Host MOU/Miles	384,382,620	
Total Host-Remote Investment	\$1,345,833	
Total Interstate TS SW Rev Req	\$2,826,894	
Total Interstate TS SW TPIS	\$15,699,193	
Total Interstate TS SW Factor	0.180066	
Total Host-Remote Rev Req	\$242,339	
Total Shortfall going to TIC		\$193,140
TST Shortfall going to TIC		\$64,876
TSF Shortfall going to TIC		\$128,264
TST Rate adj for H-R		0.000399
TSF Rate adj for H-R		0.000137
Total Transport Rev Req (Ln 6h)	\$511,572	
Less: Direct Trunk Revenues	\$46,481	
Less: Entrance Facility Revenues	\$10,176	
Less: Tandem Switching Revenues	\$31,858	
Less: NRC Revenues	\$35,746	
Less: 800 DBQ Revenues	\$10,961	
Requirement from Common Tspt	\$376,350	
Total Common TST MOU Terms	162,763,782	
Total Common TSF MOU/Miles	932,865,433	
Initial TST rate (Ln 17 workpapers)	\$0.000232	
Initial TSF rate (Ln 18 workpapers)	\$0.000085	
Initial TST Revenues	\$37,761	
Initial TSF Revenues	\$79,294	
Initial total TST/TSF revenues	\$117,055	
Maximum TST rev req		\$121,408
Maximum TSF rev req		\$254,941
Maximum TST rate adj		\$0.000514
Maximum TSF rate adj		\$0.000188
Adj needed to TST Rate		0.000399
Adj needed to TSF Rate		0.000137

Transport Interconnection Charge (TIC) Revenue Allocation

2004 Annual Tariff Filing, June 16, 2004

	Source	Revenue Requirement	% of Total	TIC Amount Reallocated
OKLAHOMA PROPERTIES				
1. Common Line	TRP Form COS1-P Line 100 Less USF Contributions	\$4,996,093	69.99%	\$0
2. Local Switching	Volume 5, Page 4, Ln 1d	\$772,304	10.82%	\$0
3. Information	Volume 5, Page 4, Ln 7	\$12,409	0.17%	\$0
4. Transport Less TIC Revenue	ACR-1 Projected (Column I)	\$445,417	6.24%	\$0
5. Special Access	Volume 5, Page 9, Ln 8	\$912,237	12.78%	\$0
	Total	\$7,138,460		
6. TIC Revenue July 00 - June 01	CABS Billing	\$0		
7. Projected TIC Revenues	Annual Tariff Filing, June 16, 2004	\$66,155		
8. TIC to be allocated	Minimum CABS Billed or Projected	\$0		

ALLTEL Telephone Services Corporation
Transport Interconnection Charge (TIC) Elimination
2004 Annual Tariff Filing, June 16, 2004

Volume 5, Page 15

	Source	Revenue Requirement	% of Total	TIC Amount Reallocated
OKLAHOMA PROPERTIES				
1. Tandem Switching	Volume 5, Page 5, Line 18	\$31,858	9.31%	\$6,161
2. Initial Tandem Switched Termination Revenue	Volume 5, Page 6, Lns 30 + 35	\$102,638	30.01%	\$19,851
3. Initial Tandem Switched Facility Revenue	Volume 5, Page 6, Lns 31 + 36	\$207,558	60.68%	\$40,143
4. Total		\$342,053		
5. TIC to be allocated to Transport Elements	Volume 5, Page 7, line 12	\$66,155		
6. TIC Rate Adjustment - Tandem Switching	Ln 1 / Volume 5, Page 5, Line 19	0.000226		
7. TIC Rate Adjustment - TST	Ln 2 / Volume 5, Page 5, Line 11	0.000122		
8. TIC Rate Adjustment - TSF	Ln 3 / Volume 5, Page 5, Line 9	0.000043		

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

Rate Development Summary

GEORGIA PROPERTIES

End User

End User - Multiline Business	\$8.64
End User - Single Line Business / Residential	\$6.50

Traffic Sensitive - Switched

Premium

Local Switching	0.005651
Information Surcharge	0.000188
TIC	0.000000

NonPremium

Local Switching	0.002543
Information Surcharge	0.000085
TIC	0.000000

Tandem Switched

Termination	0.000415
Facility	0.000164
Switching	0.001651

Direct Trunked

VG Termination	\$12.37
VG Facility	\$0.92
DS1 Termination	\$31.32
DS1 Facility	\$11.45
DS1 Multiplexing	\$149.70
DS3 Termination	\$542.43
DS3 Facility	\$34.36
DS3 Multiplexing	\$302.10

Entrance Facility

VG2W	\$16.49
VG4W	\$26.39
DS1	\$99.47
DS3	\$1,752.46

Traffic Sensitive - Special

Service	Channel	Channel Mileage	
	Termination	Facility	Termination
Telegraph 2 Wire	\$18.32	\$2.16	\$2.27
Telegraph 4 Wire	\$25.20	\$2.16	\$2.27
Voice Grade 2 Wire	\$16.49	\$0.92	\$12.37
Voice Grade 4 Wire	\$26.39	\$0.92	\$12.37
Program Audio 3.5 khz	\$12.14	\$0.41	\$8.25
Program Audio 5.0 khz	\$18.32	\$0.46	\$11.45
Program Audio 8.0 khz	\$18.32	\$0.46	\$11.45
Program Audio 15 khz	\$18.32	\$0.46	\$11.45
Digital Data 2.4 Kbps	\$29.78	\$0.87	\$9.16
Digital Data 4.8 Kbps	\$29.78	\$0.87	\$9.16
Digital Data 9.6 Kbps	\$29.78	\$0.87	\$9.16
Digital Data 19.2 Kbps	\$29.78	\$0.87	\$9.16
Digital Data 56 Kbps	\$46.73	\$1.83	\$18.32
Digital Data 64 Kbps	\$46.73	\$1.83	\$18.32
High Capacity 1.544	\$99.47	\$11.45	\$31.32
High Capacity 44.736 Mbps	\$1,752.46	\$34.36	\$542.43

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

End User Rate Development

GEORGIA PROPERTIES

Ln	End User Rate Development	Source	Amount
1.	BFP Revenue Requirement	Volume 2, Section 2	\$55,732,432
1a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 1	\$141,399
1b.	Less: USF Expense	Volume 2, Section 2	\$4,669,029
2.	Special Access Surchargeable Channels	Volume 4	128
3.	Less: Special Access Surcharge Revenues	(Ln 2 * \$25)	\$3,200
4.	Adjusted BFP Revenue Requirement	(Ln 1 + 1a - 1b - 3)	\$51,201,602
5.	Test Period Mean Access Lines	Volume 4	493,854
6.	Annual Cost Per Line	Ln 4 / Ln 5	\$103.68
7.	Capped EUCL Multi-Line Rate		\$9.20
8.	Monthly Cost Per Line	Ln 6 / 12	\$8.64
9.	Monthly EUCL Multi-Line Rate	Smaller of Ln 7 or Ln 8	\$8.64
10.	Monthly EUCL Single Line Rate	Smaller of \$6.50 or Ln 9	\$6.50

ALLTEL Telephone Services Corporation
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Traffic Sensitive Rate Development
Switched Access
Nonrecurring Revenues

GEORGIA PROPERTIES

Ln		(A) Rate	(B) Test Period Demand	(C)=(A)*(B) Revenues
1.	Switched Access Service Order, Miscellaneous Service Order and Interim NXX Translation	\$68.00	111	\$7,548
2.	Service Date Change, Design Change	\$18.00	0	\$0
3a.	Switched Access Trunk Conversion/Activation	\$112.00	57	\$6,384
3b.	Switched Access Installation Voice Grade 2 Wire	\$215.00	0	\$0
3c.	Switched Access Installation Voice Grade 4 Wire	\$215.00	0	\$0
3d.	Switched Access Installation High Capacity DS1	\$303.00	0	\$0
3e.	Switched Access Installation High Capacity DS3	\$333.00	0	\$0
4.	Presubscription	\$5.00	74,323	\$371,615
5.	Unauthorized PIC Change	\$30.00	0	\$0
6.	Total Non-Recurring Revenue Requirement			<u>\$385,547</u>

Sources:

Col (A) - Volume 3, Section 1

Col (B) - Volume 4, Section 1

ALLTEL Telephone Services Corporation
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Traffic Sensitive Rate Development
Switched Access
Local Switching Rate Development

GEORGIA PROPERTIES

Ln	Source	Quantity
1. Local Switching Revenue Requirement (Includes Equal Access Revenue Requirement)	Volume 2, Section 1	\$7,800,288
1a. SS7 Revenue Requirement	Volume 2, Section 1	\$83,153
1b. plus: analog revenue requirement		\$0
1c. less: DEM Weighting to be recovered through USF		\$0
1d. Sub Total	Ln 1 + 1a + 1b - 1c	\$7,883,441
1e. Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 2	\$21,830
1f. Adjusted Local Switching Revenue Requirement	Ln 1d - 1e	\$7,905,271
2. Premium Minutes of Use	Volume 4	1,398,857,667
3. Non-Premium Minutes of Use	Volume 4	0
4. Weighted Minutes	Ln 2 + (Ln 3 * 45%)	1,398,857,667
5. Premium Local Switching Rate	(Ln 1g / Ln 4)	0.005651
6. Non-Premium Local Switching Rate	(Ln 5 * 45%)	0.002543

Information Surcharge Rate Development

	Source	Quantity
7. Information Surcharge Revenue Requirement	Volume 2, Section 1	\$262,444
7a. Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 3	\$727
7b. Adjusted Information Surcharge Revenue Requirement	Ln 7 + 7a	\$263,171
8. Premium Minutes	Volume 4	1,398,857,667
9. Non-Premium Minutes	Volume 4	0
10. Weighted Minutes	Ln 8 + (Ln 9 * 45%)	1,398,857,667
11. Prem Information Surcharge Rate per Minute	(Ln 7b / Ln 10)	0.000188
12. NPrem Information Surcharge Rate per Minute	(Ln 11 * 45%)	0.000085

ALLTEL Telephone Services Corporation
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Traffic Sensitive Rate Development
Switched Access
Miscellaneous Data

GEORGIA PROPERTIES

<u>Ln</u>	<u>Source</u>	<u>Quantity</u>
1. Local Switching MOUs	Page 4, Lns 2 + 3	1,398,857,667
2. Pct of Local Switch MOU is Common Tspt MOU	Volume 4, Section 4	55%
3. Common Transport MOUs	Ln 1 * Ln 2	764,402,017
4. Total Comm. Tspt Avg Length of Haul (ALOH)	Volume 4, Section 4	36.33
5. Remote to Host Tspt ALOH	Volume 4, Section 4	18.65
6. Avg # of Total Terms per Comm. Tspt MOU	Volume 4, Section 4	2.96
7. Avg # of Terms per Circuit		n/a
8. Avg # of Remote Terms per Comm. Tspt MOU	Volume 4, Section 4	1.29
9. Total Comm. Tspt MOU Miles	Ln 3 * Ln 4	27,768,051,190
10. Total Remote-Host MOU Miles	Ln 3 * Ln 5	14,252,671,472
11. Total Comm. Tspt Terms	Ln 3 * Ln 6	2,266,438,392
12. Total Remote-Host Terms	Ln 3 * Ln 8	987,107,081
13. Tandem Switch MOU % of Comm. Tspt MOU	Volume 4, Section 4	55%
14. Tandem Switching MOU	Ln 3 * Ln 13	420,421,110

Tandem Switching Rate Development

<u>Ln</u>		
15. Tandem Switching Revenue Requirement	Volume 2, Section 1	\$700,129
16. plus: Tandem Switched Port Card Revenue Requirement		\$0
17. plus: Tandem Switched Multiplexer Revenue Requirement		\$0
18. Adjusted Rate Making Revenue Requirement		\$700,129
19. Total Tandem Switching MOUs	Line 14	420,421,110
20. Initial Tandem Switching Rate	Line 18/ Line 19	0.001665

Tandem Switched Transport Rate Calculation

22. DS1 Dedicated Transport Termination Rate (DTT)	Page 10, Line 47, Col (E)	\$31.32
23. DS1 Dedicated Transport Facility Rate (DTF)	Page 10, Line 31, Col (E)	\$11.45
24. DS1 MOU per Voice Grade Equivalent	MOU * 24 VG Equiv	140,904
25. Tandem Switched Term (TST) Initial Rate	Line 22/Line 24	0.000222
26. Tandem Switched Facility (TSF) Initial Rate	Line 23/Line 24	0.000081
27. Tandem Switched Term Adj - Host Remote	Host-Remote Worksheet	0.000197
28. Tandem Switched Facility Adj - Host Remote	Host-Remote Worksheet	0.000085
29. TST Rate Before TIC Elimination Adjustment	Line 25 + 27	0.000419
30. TSF Rate Before TIC Elimination Adjustment	Line 26 + 28	0.000166

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Traffic Sensitive Rate Development
Switched Access
Direct Trunked Transport Revenues

GEORGIA PROPERTIES		Source	Quantity
Ln			
1.	VG Dedicated Transport Termination Rate (DTT)	Page 10, Ln 36,Col(E)	\$12.37
2.	VG Dedicated Transport Facility Rate (DTF)	Page 10, Ln 20,Col(E)	\$0.92
3.	DS1 Dedicated Transport Termination Rate (DTT)	Page 5, Line 22	\$31.32
4.	DS1 Dedicated Transport Facility Rate (DTF)	Page 5, Line 23	\$11.45
5.	DS3 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 48,Col(E)	\$542.43
6.	DS3 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 32,Col(E)	\$34.36
6A.	OC3 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 49,Col(E)	\$1,632.65
6B.	OC3 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 33,Col(E)	\$197.90
6C.	OC12 Dedicated Transport Termination Rate (DTT)	Page 10, Ln 50,Col(E)	\$1,896.51
6D.	OC12 Dedicated Transport Facility Rate (DTF)	Page 10, Ln 34,Col(E)	\$296.85
7.	Direct Trunked VG Terminations	Forecast Demand	7
8.	Direct Trunked VG Miles	Vol 4, Sec 4 ALOH * Line 7	52
9.	Direct Trunked DS1 Terminations	Forecast Demand	6,971
10.	Direct Trunked DS1 Miles	Vol 4, Sec 4 ALOH * Line 9	72,065
11.	Direct Trunked DS3 Terminations	Forecast Demand	5
12.	Direct Trunked DS3 Miles	Vol 4, Sec 4 ALOH * Line 11	54
12A.	Direct Trunked OC3 Terminations	Forecast Demand	0
12B.	Direct Trunked OC3 Miles	Vol 4, Sec 4 ALOH * Line 11	0
12C.	Direct Trunked OC12 Terminations	Forecast Demand	0
12D.	Direct Trunked OC12 Miles	Vol 4, Sec 4 ALOH * Line 11	0
13.	Direct Trunked Termination Revenues		\$221,104
14.	Direct Trunked Facility Revenues		\$827,213
15.	DS1 to Voice Mux	Volume 4, Section 3	0
16.	DS3 to DS1 Mux	Volume 4, Section 3	37
17.	Multiplexing Revenue	(Ln 16 * Pg 9,Ln19)+(Ln 17*Pg 9,Ln 24)	\$11,178
18.	Total Direct Trunked Transport Revenues	(Ln 13+Ln14+Ln 17)	<u>\$1,059,494</u>

Entrance Facility Revenues

19.	VG2W Entrance Facility Rate	Page 10, Ln 3,Col(E)	\$16.49
20.	VG4W Entrance Facility Rate	Page 10, Ln 4,Col(E)	\$26.39
21.	DS1 Entrance Facility Rate	Page 10, Ln 15,Col(E)	\$99.47
22.	DS3 Entrance Facility Rate	Page 10, Ln 16,Col(E)	\$1,752.46
22A.	OC3 Entrance Facility Rate	Page 10, Ln 17,Col(E)	\$2,143.88
22B.	OC12 Entrance Facility Rate	Page 10, Ln 18,Col(E)	\$2,556.17
23.	VG 2W Entrance Facilities	Forecast Demand	0
24.	VG 4W Entrance Facilities	Forecast Demand	0
25.	DS1 Entrance Facilities	Forecast Demand	2,274
26.	DS3 Entrance Facilities	Forecast Demand	42
26A.	OC3 Entrance Facilities	Forecast Demand	0
26B.	OC12 Entrance Facilities	Forecast Demand	0
27.	Total Entrance Facility Revenues	(Ln20*Ln24+Ln21*Ln25+ Ln 22*Ln26+Ln19*Ln23+ Ln 22A*Ln26A+Ln22B*Ln26B)	<u>\$299,809</u>

Tandem Switched Transport Revenues

28.	Term MOUs - Remote to Host	Page 5, Ln 12	987,107,081
29.	MOU Miles - Remote to Host	Page 5, Ln 10	14,252,671,472
30.	TST Revenues Remote to Host	Ln 28 * Pg5, Ln 29	\$413,409
31.	TSF Revenues Remote to Host	Ln 29 * Page 5, Ln 30	<u>\$2,360,623</u>
32.	Total Revenues Remote to Host	Line 31+Line 32	\$2,774,033
33.	Term MOUs - End Office/Host	Page 5, Ln11-Page 5, Ln12	1,279,331,310
34.	MOU Miles - End Office/Host	Page 5, Ln9-Page 5, Ln10	13,515,379,718
35.	TST Revenues from End Office/Host	Ln33 * Page 5, Ln 29	\$535,795
36.	TSF Revenues from End Office/Host	Ln34 * Page 5, Ln 30	<u>\$2,238,508</u>
37.	Total Revenues from End Office/Host	Line 35+Line 36	\$2,774,303
38.	Total Tandem Switched Transport Revenues	Line 32+Line 37	<u>\$5,548,336</u>

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Traffic Sensitive Rate Development
Switched Access

800 Data Base Query Revenues

GEORGIA PROPERTIES

Ln	Source	Quantity
1. Basic Query Charge per Query	SCP Tariff Rate	0.001
2. Total Basic Queries	Volume 4 Section 5	165,171,279
3. Enhanced Query Charge per Query	SCP Tariff Rate	0.0012
4. Total Enhanced Queries	Volume 4 Section 5	0
5. Total 800 Data Base Revenues	Ln 1 * Ln 2 + Ln 3 * Ln 4	\$165,171

Transport Interconnection Charge (TIC) Calculation

Ln	Source	Quantity
6a. Transport Revenue Requirement	Volume 2, Section 1	\$8,423,266
<u>Revenue Requirement Adjustment</u>		
6b. Single Bill Settlement, Receivable	Vol 3 Sct. 4 Pg. 1	(\$209,560)
6c. Single Bill Settlement, Payable	Vol 3 Sct. 4 Pg. 1	\$115,009
6d. Net Settlement	Vol 3 Sct. 4 Pg. 1	(\$94,551)
6e. Analog Revenue Requirement		\$0
6f. Rate Making Revenue Requirement	L6a+L6d-6e	\$8,328,715
7. Total Direct Trunked Revenues	Page 6, Line 18	\$1,059,494
8. Total Entrance Facility Revenues	Page 6, Line 27	\$299,809
8a. Initial Tandem Switching Revenues	Page 5, Line 18	\$700,129
9. Initial Tandem Switched Transport Revenues	Page 6, Line 38	\$5,548,336
10. Total NRC Revenues	Page 3, Line 6	\$385,547
11. 800 Data Base Query Revenues	Line 5	\$165,171
11a. Less: TIC Allocation to Common Line	Page 2, Line 1a	\$141,399
11b. Less: TIC Allocation to Local Switching	Page 4, Line 1e	\$21,830
11c. Less: TIC Allocation to Information Surcharge	Page 4, Line 7a	\$727
11d. Less: TIC Allocation to Special Access	Page 9, Line 12a	\$59,959
12. TIC to be allocated to Transport Elements	Ln 6f-(Sum Lns 7 thru 11d)	(\$53,686)
12a. TIC Rate Adjustment to TST	TIC Elimination Worksheet	-0.000004
12b. TIC Rate Adjustment to TSF	TIC Elimination Worksheet	-0.000001
12c. TIC Rate Adjustment to Tandem Switching	TIC Elimination Worksheet	-0.000014
12d. Additional TST Revenue	Ln 12a * Page 5, Ln 11	(\$8,155)
12e. Additional TSF Revenue	Ln 12b * Page 5, Ln 9	(\$39,515)
12f. Additional Tandem Switching Revenue	Ln 12c * Page 5, Ln 19	(\$6,015)
12g. TIC after TST,TSF, Tandem Switching Adjustments	Ln 12 - 12d - 12e - 12f	\$0
12h. Final TST Rate	Ln 12a + Page 5, Ln 29	0.000415
12i. Final TSF Rate	Ln 12b + Page 5, Ln 30	0.000164
12j. Final Tandem Switching Rate	Ln 12c + Page 5, Ln 20	0.001651
13. Total Premium Local Switching MOUs	Page 4, Line 2	1,398,857,667
14. Total Non-Premium Local Switching MOUs	Page 4, Line 3	0
15. Total Weighted MOUs	Line 13 + Line 14 *45%	1,398,857,667
16. Premium TIC	Line 12g / Line 15	0.000000
17. Non-Premium TIC	Line 16 * 45%	0.000000

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Special Access
Nonrecurring Revenues

GEORGIA PROPERTIES

Ln	Installation/Provisions	(A) NRC Rate	(B) Test Period Demand	(C)=(A)*(B) Test Period Revenues
1.	Telegraph 2W/4W	\$196.00	0	\$0
2.	Voice Grade 2W/4W	\$215.00	4	\$860
3.	Program Audio	\$190.00	4	\$760
4.	Digital Data	\$140.00	216	\$30,240
5.	High Capacity 1.544	\$303.00	688	\$208,464
6.	High Capacity 44.736	\$333.00	28	\$9,324
7.	ADSL Access Port	\$99.95	0	\$0
8.	ADSL Logical Link	\$19.95	0	\$0
9.	ADSL Network Access Link - DS1	\$499.95	4	\$2,000
10.	ADSL Network Access Link - DS3	\$700.00	0	\$0
Orders				
11.	Special Access Orders	\$68.00	1,129	\$76,772
12.	Date Change / Design Change	\$18.00	0	\$0
13.	Total NRC Revenues			\$328,420

Sources:

Col (A) Rates from Volume 3

Col (B) Demand from Volume 4, Section 4.

Optional Feature and Function Revenues

Ln	Feature	(A) Monthly OFF Rate	(B) Test Period Demand	(C)=(A)*(B) Test Period Revenues
1.	Bridging	\$5.80	444	\$2,575
2.	C-Conditioning	\$19.30	168	\$3,242
3.	Data Conditioning	\$19.30	224	\$4,323
4.	Improved Return Loss 2W/4W	\$18.50	48	\$888
5.	Signaling Capability	\$2.70	148	\$400
6.	Customer Specified Receive Level	\$12.70	52	\$660
7.	Digital Data Channel Service Unit 9.6 Kbps	\$24.20	0	\$0
8.	Selective Signaling Arrangement	\$18.50	0	\$0
9.	Multiplexing DS1 to Voice	\$149.70	612	\$91,616
10.	Multiplexing DS1 to DSO	\$149.70	24	\$3,593
11.	Improved Termination Option, per CT 2 Wire	\$10.98	0	\$0
12.	Improved Termination Option, per CT 4 Wire	\$10.98	0	\$0
13.	Program Audio Conditioning - zero loss	\$12.00	0	\$0
14.	Multiplexing DS3 to DS1	\$302.10	463	\$139,872
15.	ADSL Access Port Lite	\$21.00	31,459	\$660,644
16.	ADSL Access Port 1	\$29.95	322,084	\$9,646,428
17.	ADSL Access Port 2	\$59.95	13,619	\$816,459
18.	ADSL Access Port 3	\$119.95	6,809	\$816,740
19.	ADSL Additional Logical Link	\$19.95	0	\$0
20.	ADSL Network Access Link - Per DS1	\$399.95	96	\$38,395
21.	ADSL Network Access Link - Per DS3	\$2,950.00	0	\$0
22.	ADSL Additional Logical Access Link Blocks	\$99.95	96	\$9,595
23.	Total Optional Special Access Revenues			\$12,235,432

Sources:

Col (A) Rates from Volume 3

Col (B) Demand from Volume 4, Section 3.

ALLTEL Telephone Services Corporation
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Special Access
ICB Revenues

GEORGIA PROPERTIES

Ln	Rate Element	Source	Test Period
1.	Channel Termination ICB Revenues	Volume 3	\$0
2.	Channel Mileage Facility ICB Revenues	Volume 3	\$0
3.	Channel Mileage Termination ICB Revenues	Volume 3	\$0
4.	Total ICB Revenues (Ln 6 * Ln 7)		<u>\$0</u>

Special Access Revenue Requirement Adjustment

5.	Single Bill Settlement , Receivable	Volume 3	(\$166,551)
6.	Single Bill Settlement , Payable	Volume 3	<u>\$804,666</u>
7.	Single Bill Settlement , Net Adjustment	Line 5+ Line 6	\$638,115

Revenue Requirement

	Source	
8.	Total Special Access Rev Req	Volume 2, Section 1
		\$21,653,351
9.	(+)/(-) Single Bill Settlement Adjustment	Line 7
		\$638,115
10.	Less: Nonrecurring Charge Revs	Page 8, Line 12
		(\$328,420)
11.	Less: Optional Feature & Function Revs	Page 8, Line 23
		(\$12,235,432)
12.	Less: ICB revenues	Line 4
		\$0
12a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 5
		<u>\$59,959</u>
13.	Total Rate Making Rev Req	Sum (Lines 8 thru 12a)
		\$9,787,574

ALLTEL Telephone Services Corporation
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GEORGIA PROPERTIES		Special Access			(D)	(E)
		(A)	(B)	(C)=A*B Annualized	CT	CT
Ln	Channel Termination	Index	Test Period Demand	Weighted Demand	Rev Req	Rate
1	Telegraph 2 Wire	1.1111	0	0		18.32379742
2	Telegraph 4 Wire	1.5278	0	0		25.19522145
3	Voice Grade 2 Wire	1.0000	2,323	2,323		16.49141768
4	Voice Grade 4 Wire	1.6000	4,496	7,194		26.38626829
5	Program Audio 3.5 khz	0.7361	192	141		12.13951579
6	Program Audio 5.0 khz	1.1111	36	40		\$18.32
7	Program Audio 8.0 khz	1.1111	24	27		\$18.32
8	Program Audio 15 khz	1.1111	24	27		\$18.32
9	Digital Data 2.4 Kbps	1.8056	256	462		\$29.78
10	Digital Data 4.8 Kbps	1.8056	384	693		\$29.78
11	Digital Data 9.6 Kbps	1.8056	1,356	2,448		\$29.78
12	Digital Data 19.2 Kbps	1.8056	48	87		\$29.78
13	Digital Data 56 Kbps	2.8333	11,830	33,518		\$46.73
14	Digital Data 64 Kbps	2.8333	1,215	3,443		\$46.73
15	High Capacity 1.54 Mbps	6.0319	25,823	155,762		\$99.47
16	High Capacity 44.746	106.2651	802	85,225		\$1,752.46
17	SOCS OC3	130.0000	0	0		\$2,143.88
18	SOCS OC12	155.0000	0	0		\$2,556.17
			48,809	291,389		
Channel Mileage Facility						CMF Rate
19	Telegraph	0.1308	0	0		\$2.16
20	Voice Grade	0.0556	50,842	2,825		\$0.92
21	Program Audio 3.5 khz	0.0250	135	3		\$0.41
22	Program Audio 5.0 khz	0.0278	25	1		\$0.46
23	Program Audio 8.0 khz	0.0278	17	0		\$0.46
24	Program Audio 15 khz	0.0278	17	0		\$0.46
25	Digital Data 2.4 Kbps	0.0528	1,468	77		\$0.87
26	Digital Data 4.8 Kbps	0.0528	2,203	116		\$0.87
27	Digital Data 9.6 Kbps	0.0528	7,778	410		\$0.87
28	Digital Data 19.2 Kbps	0.0528	275	15		\$0.87
29	Digital Data 56 Kbps	0.1111	155,564	17,285		\$1.83
30	Digital Data 64 Kbps	0.1111	15,977	1,775		\$1.83
31	High Capacity 1.544	0.6944	266,953	185,384		\$11.45
32	High Capacity 44.736	2.0833	8,643	18,007		\$34.36
33	SOCS OC3	12.0000	0	0		\$197.90
34	SOCS OC12	18.0000	0	0		\$296.85
			509,898	225,900		
Channel Mileage Termination						CMT Rate
35	Telegraph	0.1375	0	0		\$2.27
36	Voice Grade	0.7500	4,818	3,613		\$12.37
37	Program Audio 3.5 khz	0.5000	25	12		\$8.25
38	Program Audio 5.0 khz	0.6944	5	3		\$11.45
39	Program Audio 8.0 khz	0.6944	3	2		\$11.45
40	Program Audio 15 khz	0.6944	3	2		\$11.45
41	Digital Data 2.4 Kbps	0.5556	121	67		\$9.16
42	Digital Data 4.8 Kbps	0.5556	182	101		\$9.16
43	Digital Data 9.6 Kbps	0.5556	643	357		\$9.16
44	Digital Data 19.2 Kbps	0.5556	23	13		\$9.16
45	Digital Data 56 Kbps	1.1111	10,852	12,058		\$18.32
46	Digital Data 64 Kbps	1.1111	1,115	1,238		\$18.32
47	High Capacity 1.544	1.8989	21,867	41,524		\$31.32
48	High Capacity 44.736 Mbps	32.8916	523	17,214		\$542.43
49	SOCS OC3	99.0000	0	0		\$1,632.65
50	SOCS OC12	115.0000	0	0		\$1,896.51
			40,180	76,206		
			593,495	\$9,787,574		

Col (C) = Col (A) * Col (B) Col (E) = Col (A) * [Col (D) Total / Col (C) Total]
 Col (D) = Page 9, Line 13

ALLTEL Telephone Services Corporation
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Special Access
Calculation of Recurring Special Access Revenues

GEORGIA PROPERTIES

Ln	Service	(A) CT	Rate	(B) CT	Revenue	(C) CMF	Rate	(D) CMF	Revenue*	(E) CMT	Rate	(F) CMT	Revenue*
1.	Telegraph 2 Wire		\$18.32		\$0								
2.	Telegraph 4 Wire		\$25.20		\$0								
3.	Voice Grade 2 Wire		\$16.49		\$38,310		\$2.16		\$0		\$2.27		\$0
4.	Voice Grade 4 Wire		\$26.39		\$118,633		\$0.92		\$46,581		\$12.37		\$59,588
5.	Program Audio 3.5 khz		\$12.14		\$2,331		\$0.41		\$56		\$8.25		\$202
6.	Program Audio 5.0 khz		\$18.32		\$660		\$0.46		\$12		\$11.45		\$53
7.	Program Audio 8.0 khz		\$18.32		\$440		\$0.46		\$8		\$11.45		\$35
8.	Program Audio 15 khz		\$18.32		\$440		\$0.46		\$8		\$11.45		\$35
9.	Digital Data 2.4 Kbps		\$29.78		\$7,623		\$0.87		\$1,278		\$9.16		\$1,112
10.	Digital Data 4.8 Kbps		\$29.78		\$11,434		\$0.87		\$1,917		\$9.16		\$1,669
11.	Digital Data 9.6 Kbps		\$29.78		\$40,376		\$0.87		\$6,769		\$9.16		\$5,892
12.	Digital Data 19.2 Kbps		\$29.78		\$1,429		\$0.87		\$240		\$9.16		\$209
13.	Digital Data 56 Kbps		\$46.73		\$552,765		\$1.83		\$285,052		\$18.32		\$198,855
14.	Digital Data 64 Kbps		\$46.73		\$56,772		\$1.83		\$29,276		\$18.32		\$20,423
15.	High Capacity 1.544		\$99.47		\$2,568,738		\$11.45		\$3,057,249		\$31.32		\$684,792
16.	High Capacity 44.736		\$1,752.46		\$1,405,474		\$34.36		\$296,963		\$542.43		\$283,876
16.	SOCs OC3		\$2,143.88		\$0		\$197.90		\$0		\$1,632.65		\$0
16.	SOCs OC12		\$2,556.17		\$0		\$296.85		\$0		\$1,896.51		\$0
					\$4,805,424				\$3,725,408				\$1,256,742

\$381,348.00

\$815,631.15

(\$1.00)

Sources:

<p>Cols (A), (C) and (E) = Page 10, Col (E)</p> <p>Col (B) = Col (A) * Page 10, Col (B)</p> <p>Col (D) = Col (C) * Page 10, Col (B)</p> <p>Col (F) = Col (E) * Page 10, Col (B)</p>

ALLTEL Telephone Services Corporation
2004 Annual Access Tariff Filing, June 16, 2004

Special Access
Crossover Analysis

GEORGIA PROPERTIES

Voice Grade to Hi Cap DS1

Config	Element	(A) Voice Grade 4 Wire	(B) Hi-Cap 1.544 Mbps
2	CT	\$52.77	\$198.95
10	CMF	\$9.16	\$114.52
2	CMT	\$24.74	\$62.63
Total Config		\$86.67	\$376.11

DS1 to VG 4W Crossover (Total Col (B) / Total Col (A))

4.34

Sources:

Col (A) = Config Column * VG4W Rates from Page 11
Col (B) = Config Column * Hi Cap 1.544 Rates from Page 11

Transport Benchmark

Config	Element	(A) DS1	(B) DS3
1	CT	\$99.47	\$1,752.46
10	CMF	\$114.52	\$343.57
2	CMT	\$62.63	\$1,084.86
1	MUX	n/a	\$302.10
Total Config		\$276.63	\$3,482.99

DS3 to DS1 Crossover (Total Col (B) / Total Col (A))

12.59

Sources:

Col (A) = Config Column * DS1 Rates from Page 11
Col (B) = Config Column * DS3 Rates from Page 11

**Calculation of Host-Remote / TIC Adjustment
(FCC 97-158, 1st Report & Order, Para 220)**

	Before Host Remote Adj	After Host Remote Adj
TST Revenues Remote to Host	\$219,138	
TSF Revenues Remote to Host	\$1,154,466	
Total Revenues Remote to Host	\$1,373,604	
TST Remote/Host MOU TERM's	987,107,081	
TSF Remote/Host MOU/Miles	14,252,671,472	
Total Host-Remote Investment	\$17,365,227	
Total Interstate TS SW Rev Req	\$16,569,152	
Total Interstate TS SW TPIS	\$80,605,284	
Total Interstate TS SW Factor	0.205559	
Total Host-Remote Rev Req	\$3,869,579	
Total Shortfall going to TIC		\$2,795,974
TST Shortfall going to TIC		\$446,055
TSF Shortfall going to TIC		\$2,349,919
TST Rate adj for H-R		0.000197
TSF Rate adj for H-R		0.000085
Total Transport Rev Req (Ln 6h)	\$8,328,715	
Less: Direct Trunk Revenues	\$1,059,494	
Less: Entrance Facility Revenues	\$299,809	
Less: Tandem Switching Revenues	\$700,129	
Less: NRC Revenues	\$385,547	
Less: 800 DBQ Revenues	\$165,171	
Requirement from Common Tspt	\$5,718,565	
Total Common TST MOU Terms	2,266,438,392	
Total Common TSF MOU/Miles	27,768,051,190	
Initial TST rate (Ln 17 workpapers)	\$0.000222	
Initial TSF rate (Ln 18 workpapers)	\$0.000081	
Initial TST Revenues	\$503,149	
Initial TSF Revenues	\$2,249,212	
Initial total TST/TSF revenues	\$2,752,361	
Maximum TST rev req		\$1,045,390
Maximum TSF rev req		\$4,673,174
Maximum TST rate adj		\$0.000239
Maximum TSF rate adj		\$0.000087
Adj needed to TST Rate		0.000197
Adj needed to TSF Rate		0.000085

ALLTEL Telephone Services Corporation
Transport Interconnection Charge (TIC) Revenue Allocation

2004 Annual Tariff Filing, June 16, 2004

GEORGIA PROPERTIES	Source	Revenue Requirement	% of Total	TIC Amount Reallocated
1. Common Line	TRP Form COS1-P Line 100 Less USF Contributions	\$51,064,027	57.35%	\$141,399
2. Local Switching	Volume 5, Page 4, Ln 1d	\$7,883,441	8.85%	\$21,830
3. Information	Volume 5, Page 4, Ln 7	\$262,444	0.29%	\$727
4. Transport Less TIC Revenue	ACR-1 Projected (Column I)	\$8,176,710	9.18%	\$22,642
5. Special Access	Volume 5, Page 9, Ln 8	\$21,653,351	24.32%	\$59,959
Total		\$89,039,972		
6. TIC Revenue July 00 - June 01	CABS Billing	\$376,896		
7. Projected TIC Revenues	Annual Tariff Filing, June 16, 2004	\$246,557		
8. TIC to be allocated	Minimum CABS Billed or Projected	\$246,557		

ALLTEL Telephone Services Corporation
Transport Interconnection Charge (TIC) Elimination
2004 Annual Tariff Filing, June 16, 2004

Volume 5, Page 15

	Source	Revenue Requirement	% of Total	TIC Amount Reallocated
1.	GEORGIA PROPERTIES Tandem Switching			
2.	Initial Tandem Switched Termination Revenue	\$700,129	11.20%	(\$6,015)
3.	Initial Tandem Switched Facility Revenue	\$949,205	15.19%	(\$8,155)
4.	Total	\$4,599,131	73.60%	(\$39,515)
5.	TIC to be allocated to Transport Elements	\$6,248,465		
		(\$53,686)		
6.	TIC Rate Adjustment - Tandem Switching			
7.	TIC Rate Adjustment - TST			
8.	TIC Rate Adjustment - TSF			
		(0.000014)		
		(0.000004)		
		(0.000001)		

ISDN Port Charge Rate Development
GEORGIA PROPERTIES

PRI		BRI	
Description	Amount	Description	Amount
1. ISDN PRI Units	20	ISDN BRI Units	480
2. PRI Fixed Costs for above PRIs		BRI Fixed Costs for above BRIs	
3. Hardware & Firmware	\$46,951	BRI Common	\$42,598
4. Total Switch Module Fixed Investment	\$46,951	Total Switch Module Fixed Investment	\$42,598
ISDN Switch Upgrade Investment		ISDN Switch Upgrade Investment	
5. Packet Handler	0	Packet Handler	0
6. Vendor Engineering & Installation	0	Vendor Engineering & Installation	
7. CO Engineering & Labor	0	CO Engineering & Labor	
8. Total Common Switching Fixed Investment	0	Total Common Switching Fixed Investment	0
9. ISDN Percent Fill	100%	ISDN Percent Fill	100%
10. Total Per Unit Fixed Investments	\$2,348	Other Costs per unit	
		Total Per Unit Fixed Investments	\$89
Per-Line Investments		Per-Line Investments	
11. PRI RTU Software	\$3,525	BRI RTU Software	\$300
12. PRI Firmware	\$253	BRI RTU hardware	\$92
13. Number of PRI Lines Provisioned by equip	1	Number of BRI Lines Provisioned by equip	1
14. Total Per Line Investment for single PRI Line	\$3,777	Total Per Line Investment for single BRI Line	\$392
15. Total Fixed plus Per Line Inv	\$6,125	Total Fixed plus Per Line Inv	\$481
16. Interstate Allocation Factor	13.8%	Interstate Allocation Factor	13.8%
17. Investment Carrying Charge	29%	Investment Carrying Charge	29%
18. Annual Interstate Costs	\$240.91	Annual Interstate Costs	\$18.91
19. Monthly Interstate Costs	\$20.08	Monthly Interstate Costs	\$1.58
21. Monthly Avoidable POTS Costs	\$0.38	Avoidable Costs for POTS	
22. Number of SLCs charged per PRI	5	Fixed LCE DS0 Facilities	\$32,617
23. Total POTS Avoidable Costs	\$1.90	DS0 Units	640
		Percent Fill for DS0 Units	100%
		Fixed investment per unit	\$51
		Total Per Line investment	\$65
		No. of Lines for per line investment	1
		Investment per line	\$65
		Total Fixed plus per line investments per unit	\$116
		Annual Interstate Costs per Unit	4.5614065
		Monthly IS Costs	\$0.38
24. Incremental PRI Costs per line	\$18.18	Incremental BRI Costs per line	\$1.20
25. Average Monthly PRIs	119	Average Monthly BRIs	0
26. Annual ISDN PRI Port Revenue	\$25,953.90	Annual ISDN BRI Port Revenue	\$0.00

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Rate Development Summary

ALLTEL OHIO

End User

End User - Multiline Business	\$6.76
End User - Single Line Business / Residential	\$6.50

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End User Rate Development

ALLTEL OHIO

Ln	End User Rate Development	Source	Amount
1.	BFP Revenue Requirement	Volume 2, Section 2	\$9,862,690
1a.	Plus: Residual Revenue Requirement allocation	Volume 5, Page 14 Ln 1	\$1,598,987
1b.	Less: USF Expense	Volume 2, Section 2	\$1,016,771
2.	Special Access Surchargeable Channels	Volume 4	16
3.	Less: Special Access Surcharge Revenues	(Ln 2 * \$25)	\$400
4.	Adjusted BFP Revenue Requirement	(Ln 1 + 1a - 1b - 3)	\$10,444,506
5.	Test Period Mean Access Lines	Volume 4	128,724
6.	Annual Cost Per Line	Ln 4 / Ln 5	\$81.14
7.	Capped EUCL Multi-Line Rate		\$9.20
8.	Monthly Cost Per Line	Ln 6 / 12	\$6.76
9.	Monthly EUCL Multi-Line Rate	Smaller of Ln 7 or Ln 8	\$6.76
10.	Monthly EUCL Single Line Rate	Smaller of \$6.50 or Ln 9	\$6.50