

COS-1(P)

Filing Date: 06/16/04

Filing Entity: Concord Telephone Company

Transmittal Number : 96

COSA: 0474AN04

## 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)
Revenues					Calculated Field		
100 Network Access	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
	Enter Data	----	----	----	----	----	----
Expenses							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	n/a	n/a	n/a	n/a	3,581,102	0
171 Network Support	Enter Data	537,036	(38,261)	0	498,775	136,183	0
172 General Support	Enter Data	7,196,736	(138,964)	0	7,057,772	1,927,026	0
173 Central Office	Calculated Field	2,228,464	(74,038)	(6,451)	2,147,975	567,310	0
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	1,231,783	(74,038)	(6,451)	1,151,294	304,073	0
176 COE Transmission	Enter Data	996,681	0	0	996,681	263,237	0
177 IOT	Enter Data	4,191,684	(4,191,684)	0	0	0	0
178 Cable & Wire Facilities	Enter Data	3,857,561	(15,443)	(455,662)	3,386,456	950,583	0
180 Plant Non-Sp. Less Dep/Amor	Enter Data	n/a	n/a	n/a	n/a	2,672,602	0
190 Depreciation / Amortization	Enter Data	21,077,820	(125,573)	0	20,952,247	5,896,163	0
200 Customer Operations	Enter Data	n/a	n/a	n/a	n/a	2,091,314	419,352
201 Marketing	Enter Data	5,174,595	(1,912,850)	(45,003)	3,216,742	952,735	0
202 Local Business Office	Enter Data	3,672,328	0	(1,657)	3,670,671	828,892	305,677
203 Revenue Accounting	Enter Data	84,758	0	152,638	237,396	100,042	20,233
204 Other Billing & Collection	Enter Data	313,306	0	0	313,306	93,442	93,442
210 Access	Enter Data	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	Enter Data	n/a	n/a	n/a	n/a	3,122,324	156,902
230 AFUDC	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	Enter Data	n/a	n/a	n/a	n/a	42,700	0
250 Taxes Other than FIT	Enter Data	n/a	n/a	n/a	n/a	372,184	0
260 Total Exp and Other Taxes	Enter Data	n/a	n/a	n/a	n/a	17,778,389	576,254
	Enter Data	----	----	----	----	----	----
FIT Adjustments							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	5,712,892	0	0	5,712,892	1,674,813	0
280 Amortized ITC	Enter Data	114,885	0	0	114,885	31,368	0
290 Federal Income Taxes	Enter Data	n/a	n/a	n/a	n/a	364,004	n/a
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	n/a	n/a	n/a	16,436,212	n/a
	Enter Data	----	----	----	----	----	----
Telephone Plant in Service							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	48,871,933	(1,205,324)	0	47,666,609	13,014,696	0
320 Central Office Equip-Switch	Calculated Field	62,959,174	(243,200)	(8,445,222)	54,270,752	7,073,580	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	351,112	0	0	351,112	239,535	0

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John Staurulakis, Inc.

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Cost Analysis Summary

Test Year, 7/04 - 7/05

323	Local Switching Cat. 3	Enter Data	62,608,062	(243,200)	(8,445,222)	53,919,640	6,834,045	0
324	Equal Access	Enter Data	0	0	0		0	0
330	Central Office Equip-Trans	Calculated Field	51,533,618	(300,000)	8,444,117	59,677,735	23,021,819	0
331	Subscriber Lines	Enter Data	0	0	0	0	0	0
332	Exchange Circuit	Enter Data	38,907,864	(300,000)	8,444,117	47,051,981	15,694,833	0
333	Interexchange Circuit	Enter Data	12,350,351	0	0	12,350,351	7,283,047	0
334	Host Remote	Enter Data	275,403	0	0	275,403	43,939	0
340	Cable & Wire	Calculated Field	133,137,128	(514,715)	0	132,622,413	37,227,304	0
341	Subscriber Lines	Enter Data	0	0	0	0	0	0
342	Exchange	Enter Data	131,143,782	(514,715)	0	130,629,067	36,349,611	0
343	Interexchange	Enter Data	1,822,970	0	0	1,822,970	850,511	0
344	Host Remote	Enter Data	170,376	0	0	170,376	27,182	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	44,525	0	0	44,525	12,157	0
370	Total Plant In Service	Calculated Field	296,546,378	(2,263,239)	(1,105)	294,282,034	80,349,556	0
			----	----	----	----	----	----
	<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	214,678,564	(1,328,059)	(1,105)	213,349,400	56,627,674	0
390	Accum Deferred Income Tax	Enter Data	5,049,163	(57,403)	0	4,991,760	1,362,829	0
400	Other Rate Base Adjust.	Enter Data	n/a	n/a	n/a	n/a	(1,173,571)	0
		Enter Data	----	----	----	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	n/a	n/a	n/a	21,185,482	n/a
420	Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
430	Rate of Return	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a

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		Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
<b>Revenues</b>							
100 Network Access	Enter Data	n/a	19,922,261	0	0	12,725,427	12,725,427
110 Uncollectibles	Enter Data	n/a	0	0	0	0	0
120 Common Line Support	Enter Data	n/a	0	0	0	0	0
130 Long Term	Enter Data	n/a	0	0	0	0	0
140 Transitional	Enter Data	n/a	0	0	0	0	0
150 Miscellaneous	Enter Data	n/a	0	0	0	0	0
160 Net Revenues	Enter Data	n/a	19,922,261	0	0	12,725,427	12,725,427
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	0	3,581,102	0	0	2,063,717	2,063,717
171 Network Support	Enter Data	0	136,183	0	0	79,226	79,226
172 General Support	Enter Data	0	1,927,026	0	0	1,121,059	1,121,059
173 Central Office	Calculated Field	0	567,310	0	0	110,803	110,803
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	0	304,073	0	0	0	0
176 COE Transmission	Enter Data	0	263,237	0	0	110,803	110,803
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	950,583	0	0	752,629	752,629
180 Plant Non-Sp. Less Dep/Amor	Enter Data	0	2,672,602	0	0	2,026,422	2,026,422
190 Depreciation / Amortization	Enter Data	0	5,896,163	0	0	3,005,153	3,005,153
200 Customer Operations	Enter Data	0	1,671,962	0	0	905,986	905,986
201 Marketing	Enter Data	0	952,735	0	0	554,260	554,260
202 Local Business Office	Enter Data	0	523,215	0	0	335,236	335,236
203 Revenue Accounting	Enter Data	0	79,809	0	0	16,490	16,490
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	0	2,965,422	0	0	1,869,322	1,869,322
230 AFUDC	Enter Data	n/a	0	0	0	0	0
240 Other Exp. & Adjustments	Enter Data	0	42,700	0	0	756,405	756,405
250 Taxes Other than FIT	Enter Data	0	372,184	0	0	226,711	226,711
260 Total Exp and Other Taxes	Enter Data	0	17,202,135	0	0	10,853,716	10,853,716
		----	----	----	----	----	----
<b>FIT Adjustments</b>							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	0	1,674,813	0	0	1,129,183	1,129,183
280 Amortized ITC	Enter Data	0	31,368	0	0	18,249	18,249
290 Federal Income Taxes	Enter Data	n/a	365,860	0	0	259,885	259,885
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	n/a	15,861,814	0	0	9,966,169	9,966,169
		----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	0	13,014,696	0	0	7,571,383	7,571,383
320 Central Office Equip-Switch	Calculated Field	0	7,073,580	0	0	0	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	239,535	0	0	0	0

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323	Local Switching Cat. 3	Enter Data	0	6,834,045	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	23,021,819	0	0	9,690,520	9,690,520
331	Subscriber Lines	Enter Data	0	0	0	0	0	0
332	Exchange Circuit	Enter Data	0	15,694,833	0	0	9,690,520	9,690,520
333	Interexchange Circuit	Enter Data	0	7,283,047	0	0	0	0
334	Host Remote	Enter Data	0	43,939	0	0	0	0
340	Cable & Wire	Calculated Field	0	37,227,304	0	0	29,474,592	29,474,592
341	Subscriber Lines	Enter Data	0	0	0	0	0	0
342	Exchange	Enter Data	0	36,349,611	0	0	29,474,592	29,474,592
343	Interexchange	Enter Data	0	850,511	0	0	0	0
344	Host Remote	Enter Data	0	27,182	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	0	12,157	0	0	7,073	7,073
370	Total Plant In Service	Calculated Field	0	80,349,556	0	0	46,743,568	46,743,568
			----	----	----	----	----	----
	<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	0	56,627,674	0	0	30,778,762	30,778,762
390	Accum Deferred Income Tax	Enter Data	0	1,362,829	0	0	792,815	792,815
400	Other Rate Base Adjust.	Enter Data	0	(1,173,571)	0	0	(682,731)	(682,731)
		Enter Data	----	----	----	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	n/a	21,185,482	0	0	14,489,260	14,489,260
420	Return	Enter Data	n/a	2,385,634	0	0	1,630,075	1,630,075
430	Rate of Return	Enter Data	11.25%	11.26%	0.00%	0.00%	11.25%	11.25%

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		Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
<b>Revenues</b>							
100 Network Access	Enter Data	1,306,971	0	0	94,311	295,446	712,802
110 Uncollectibles	Enter Data	0	0	0	0	0	0
120 Common Line Support	Enter Data	0	n/a	n/a	n/a	n/a	n/a
130 Long Term	Enter Data	0	n/a	n/a	n/a	n/a	n/a
140 Transitional	Enter Data	0	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	Enter Data	0	0	0	0	0	0
160 Net Revenues	Enter Data	1,306,971	0	0	94,311	295,446	712,802
	Enter Data	----	----	----	----	----	----
<b>Expenses</b>							
	Enter Data	----	----	----	----	----	----
170 Plant Specific	Enter Data	436,593	0	0	0	116,382	147,322
171 Network Support	Enter Data	13,824	0	0	0	2,029	6,545
172 General Support	Enter Data	195,616	0	0	0	28,705	92,624
173 Central Office	Calculated Field	227,153	0	0	0	85,648	27,957
174 Operator Systems	Enter Data	0	0	0	0	0	0
175 COE Switching	Enter Data	227,153	0	0	0	76,920	0
176 COE Transmission	Enter Data	0	0	0	0	8,728	27,957
177 IOT	Enter Data	0	0	0	0	0	0
178 Cable & Wire Facilities	Enter Data	0	0	0	0	0	20,196
180 Plant Non-Sp. Less Dep/Amor	Enter Data	156,834	0	0	0	23,014	74,261
190 Depreciation / Amortization	Enter Data	671,893	0	0	0	123,022	365,380
200 Customer Operations	Enter Data	205,152	0	0	67,566	22,710	73,280
201 Marketing	Enter Data	96,714	0	0	0	14,192	45,794
202 Local Business Office	Enter Data	43,428	0	0	1,005	6,245	20,240
203 Revenue Accounting	Enter Data	15,368	0	0	0	2,273	7,246
204 Other Billing & Collection	Enter Data	0	0	0	0	0	0
210 Access	Enter Data	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	Enter Data	298,792	0	0	25,280	60,653	110,323
230 AFUDC	Enter Data	0	0	0	0	0	0
240 Other Exp. & Adjustments	Enter Data	(526,797)	0	0	1,465	(79,022)	(190,133)
250 Taxes Other than FIT	Enter Data	29,957	0	0	0	4,960	17,347
260 Total Exp and Other Taxes	Enter Data	1,272,424	0	0	94,311	271,719	597,780
	Enter Data	----	----	----	----	----	----
<b>FIT Adjustments</b>							
	Enter Data	----	----	----	----	----	----
270 Adjustment for FIT	Enter Data	40,864	0	0	0	16,123	72,351
280 Amortized ITC	Enter Data	3,184	0	0	0	468	1,507
290 Federal Income Taxes	Enter Data	0	0	0	0	2,661	14,935
	Enter Data	----	----	----	----	----	----
300 Total Expenses & Taxes	Enter Data	1,228,376	0	0	94,311	257,789	538,857
	Enter Data	----	----	----	----	----	----
<b>Telephone Plant in Service</b>							
	Enter Data	----	----	----	----	----	----
310 General Support	Enter Data	1,321,144	0	0	0	193,866	625,561
320 Central Office Equip-Switch	Calculated Field	6,834,045	0	0	0	239,535	0
321 Operator Systems	Enter Data	0	0	0	0	0	0
322 Tandem Switching	Enter Data	0	0	0	0	239,535	0

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323	Local Switching Cat. 3	Enter Data	6,834,045	0	0	0	0	0
324	Equal Access	Enter Data	0	0	0	0	0	0
330	Central Office Equip-Trans	Calculated Field	0	0	0	0	763,303	2,444,987
331	Subscriber Lines	Enter Data	0	0	0	0	0	0
332	Exchange Circuit	Enter Data	0	0	0	0	0	0
333	Interexchange Circuit	Enter Data	0	0	0	0	763,303	2,444,987
334	Host Remote	Enter Data	0	0	0	0	0	0
340	Cable & Wire	Calculated Field	0	0	0	0	0	790,931
341	Subscriber Lines	Enter Data	0	0	0	0	0	0
342	Exchange	Enter Data	0	0	0	0	0	0
343	Interexchange	Enter Data	0	0	0	0	0	790,931
344	Host Remote	Enter Data	0	0	0	0	0	0
350	Info Orig/Term Equipment	Enter Data	0	0	0	0	0	0
360	Amortizable Assets	Enter Data	1,234	0	0	0	182	584
370	Total Plant In Service	Calculated Field	8,156,423	0	0	0	1,196,886	3,862,063
			----	----	----	----	----	----
	<b>Adjustments to TPIS</b>		----	----	----	----	----	----
380	Depr / Amor Reserve	Enter Data	7,563,501	0	0	0	967,698	2,837,093
390	Accum Deferred Income Tax	Enter Data	138,408	0	0	0	20,298	65,498
400	Other Rate Base Adjust.	Enter Data	(119,132)	0	0	0	(17,482)	(56,408)
		Enter Data	----	----	----	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----	----	----	----
410	Average Rate Base	Enter Data	335,382	0	0	0	191,408	903,064
420	Return	Enter Data	37,731	0	0	0	21,534	101,594
430	Rate of Return	Enter Data	11.25%	0.00%	0.00%	0.00%	11.25%	11.25%

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		Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
<b>Revenues</b>				
100 Network Access	Enter Data	15,459	2,424,989	4,771,846
110 Uncollectibles	Enter Data	0	0	0
120 Common Line Support	Enter Data	n/a	n/a	n/a
130 Long Term	Enter Data	n/a	n/a	n/a
140 Transitional	Enter Data	n/a	n/a	n/a
150 Miscellaneous	Enter Data	0	0	0
160 Net Revenues	Enter Data	15,459	2,424,989	4,771,846
	Enter Data	----	----	----
<b>Expenses</b>				
	Enter Data	----	----	----
170 Plant Specific	Enter Data	3,376	703,673	813,712
171 Network Support	Enter Data	144	22,542	34,415
172 General Support	Enter Data	2,036	318,981	486,986
173 Central Office	Calculated Field	502	341,260	115,247
174 Operator Systems	Enter Data	0	0	0
175 COE Switching	Enter Data	0	304,073	0
176 COE Transmission	Enter Data	502	37,187	115,247
177 IOT	Enter Data	0	0	0
178 Cable & Wire Facilities	Enter Data	694	20,890	177,064
180 Plant Non-Sp. Less Dep/Amor	Enter Data	1,632	255,741	390,439
190 Depreciation / Amortization	Enter Data	7,333	1,167,628	1,723,382
200 Customer Operations	Enter Data	1,610	370,318	395,658
201 Marketing	Enter Data	1,006	157,706	240,769
202 Local Business Office	Enter Data	431	71,349	116,630
203 Revenue Accounting	Enter Data	173	25,060	38,259
204 Other Billing & Collection	Enter Data	0	0	0
210 Access	Enter Data	n/a	n/a	n/a
220 Corporate Operations	Enter Data	2,477	497,525	598,575
230 AFUDC	Enter Data	0	0	0
240 Other Exp. & Adjustments	Enter Data	(4,123)	(798,610)	84,906
250 Taxes Other than FIT	Enter Data	390	52,654	93,541
260 Total Exp and Other Taxes	Enter Data	12,695	2,248,929	4,100,213
		----	----	----
<b>FIT Adjustments</b>				
	Enter Data	----	----	----
270 Adjustment for FIT	Enter Data	1,715	131,053	415,756
280 Amortized ITC	Enter Data	33	5,192	7,927
290 Federal Income Taxes	Enter Data	367	17,963	89,557
	Enter Data	----	----	----
300 Total Expenses & Taxes	Enter Data	11,314	2,130,647	3,766,087
		----	----	----
<b>Telephone Plant in Service</b>				
	Enter Data	----	----	----
310 General Support	Enter Data	13,749	2,154,320	3,288,992
320 Central Office Equip-Switch	Calculated Field	0	7,073,580	0
321 Operator Systems	Enter Data	0	0	0
322 Tandem Switching	Enter Data	0	239,535	0

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323	Local Switching Cat. 3	Enter Data	0	6,834,045	0
324	Equal Access	Enter Data	0	0	0
330	Central Office Equip-Trans	Calculated Field	43,939	3,252,229	10,079,070
331	Subscriber Lines	Enter Data	0	0	0
332	Exchange Circuit	Enter Data	0	0	6,004,313
333	Interexchange Circuit	Enter Data	0	3,208,290	3,976,312
334	Host Remote	Enter Data	43,939	43,939	98,445
340	Cable & Wire	Calculated Field	27,182	818,113	6,934,299
341	Subscriber Lines	Enter Data	0	0	0
342	Exchange	Enter Data	0	0	6,874,719
343	Interexchange	Enter Data	0	790,931	59,580
344	Host Remote	Enter Data	27,182	27,182	0
350	Info Orig/Term Equipment	Enter Data	0	0	0
360	Amortizable Assets	Enter Data	13	2,013	3,072
370	Total Plant In Service	Calculated Field	84,883	13,300,255	20,305,433
			----	----	----
	<b>Adjustments to TPIS</b>		----	----	----
380	Depr / Amor Reserve	Enter Data	60,604	11,428,896	14,420,016
390	Accum Deferred Income Tax	Enter Data	1,440	225,644	344,370
400	Other Rate Base Adjust.	Enter Data	(1,240)	(194,262)	(296,578)
		Enter Data	----	----	----
	<b>Return Data</b>	Enter Data	----	----	----
410	Average Rate Base	Enter Data	21,599	1,451,453	5,244,469
420	Return	Enter Data	2,430	163,289	590,003
430	Rate of Return	Enter Data	11.25%	11.25%	11.25%



Revenues	Total Company (A)  Enter Data except for row 173.	Part 64 Adjustments (B)  Enter Data except for row 173.	Other Adjustments (C)  Enter Data except for row 173.	Subject to Separations (D)  Calculated Field	Total Interstate (E)  Enter Data except for row 173, 260 and 300.
100 Network Access	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a
	----	----	----	----	----
Expenses	----	----	----	----	----
170 Plant Specific	n/a	n/a	n/a	n/a	3,168,298
171 Network Support	543,420	(3,869)	(34,827)	504,724	136,695
172 General Support	6,239,126	(127,228)	0	6,111,898	1,655,298
173 Central Office	1,654,782	(63,552)	(5,537)	1,585,693	409,844
174 Operator Systems	0	0	0	0	0
175 COE Switching	1,057,321	(63,552)	(5,537)	988,232	255,422
176 COE Transmission	597,461	0	0	597,461	154,422
177 IOT	4,117,530	(4,117,530)	0	0	0
178 Cable & Wire Facilities	3,858,763	(426,713)	0	3,432,050	966,461
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	1,876,544
190 Depreciation / Amortization	22,745,220	(55,527)	0	22,689,693	6,368,626
200 Customer Operations	n/a	n/a	n/a	n/a	1,827,679
201 Marketing	4,693,091	(1,731,479)	(45,906)	2,915,706	863,574
202 Local Business Office	2,883,836	0	9,266	2,893,102	653,305
203 Revenue Accounting	97,995	0	141,998	239,993	101,136
204 Other Billing & Collection	316,733	0	0	316,733	94,464
210 Access	n/a	n/a	n/a	n/a	0
220 Corporate Operations	n/a	n/a	n/a	n/a	2,584,296
230 AFUDC	n/a	n/a	n/a	n/a	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	41,364
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	363,682
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	16,230,489
	----	----	----	----	----
FIT Adjustments	----	----	----	----	----
270 Adjustment for FIT	5,702,186	0	0	5,702,186	1,594,950
280 Amortized ITC	114,885	0	0	114,885	31,115
290 Federal Income Taxes	n/a	n/a	n/a	n/a	389,038
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	14,993,462
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COS-1(H)  
Filing Date:  
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COSA:

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Concord Telephone Company  
96  
0474AN04

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

	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
<b>Telephone Plant in Service</b>	----	----	----	----	----
310 General Support	46,048,928	(1,153,736)	0	44,895,192	12,159,059
320 Central Office Equip-Switch	60,547,987	(243,200)	(7,290,615)	53,014,172	6,946,158
321 Operator Systems	0	0	0	0	0
322 Tandem Switching	342,592	0	0	342,592	233,722
323 Local Switching Cat. 3	60,145,047	(243,200)	(7,290,615)	52,611,232	6,668,211
324 Equal Access	60,348	0	0	60,348	44,225
330 Central Office Equip-Trans	43,902,448	(300,000)	7,290,068	50,892,516	19,909,922
331 Subscriber Lines	0	0	0	0	0
332 Exchange Circuit	33,473,602	(300,000)	7,290,068	40,463,670	13,724,908
333 Interexchange Circuit	10,194,002	0	0	10,194,002	6,147,546
334 Host Remote	234,844	0	0	234,844	37,468
340 Cable & Wire	119,776,416	(411,115)	0	119,365,301	33,613,145
341 Subscriber Lines	0	0	0	0	0
342 Exchange	118,436,762	(411,115)	0	118,025,647	33,031,658
343 Interexchange	1,186,772	0	0	1,186,772	557,096
344 Host Remote	152,882	0	0	152,882	24,391
350 Info Orig/Term Equipment	0	0	0	0	0
360 Amortizable Assets	44,525	0	0	44,525	12,059
370 Total Plant In Service	270,320,304	(2,108,051)	(547)	268,211,706	72,640,343
<b>Adjustments to TPIS</b>	----	----	----	----	----
380 Depr / Amor Reserve	182,627,283	(1,029,654)	(548)	181,597,081	48,455,996
390 Accum Deferred Income Tax	8,553,739	(98,608)	0	8,455,131	2,292,210
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	(1,016,001)
	----	----	----	----	----
<b>Return Data</b>	----	----	----	----	----
410 Average Rate Base	Enter Data	n/a	n/a	n/a	20,876,136
420 Return	Enter Data	n/a	n/a	n/a	n/a
430 Rate of Return	Calculated Field	n/a	n/a	n/a	n/a

Revenues	Billing & Collection (F) Enter Data	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
100 Network Access	n/a	n/a	18,447,314	0	0	11,664,091	11,664,091
110 Uncollectibles	n/a	n/a	0	0	0	0	0
120 Common Line Support	n/a	n/a	0	0	0	0	0
130 Long Term	n/a	n/a	0	0	0	0	0
140 Transitional	n/a	n/a	0	0	0	0	0
150 Miscellaneous	n/a	n/a	0	0	0	0	0
160 Net Revenues	n/a	n/a	18,447,314	0	0	11,664,091	11,664,091
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Expenses	----	----	----	----	----	----	----
170 Plant Specific	0	0	3,168,298	0	0	1,858,410	1,858,410
171 Network Support	0	0	136,695	0	0	78,670	78,670
172 General Support	0	0	1,655,298	0	0	952,645	952,645
173 Central Office	0	0	409,844	0	0	64,096	64,096
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	0	0	255,422	0	0	0	0
176 COE Transmission	0	0	154,422	0	0	64,096	64,096
177 IOT	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	966,461	0	0	762,999	762,999
180 Plant Non-Sp. Less Dep/Amor	0	0	1,876,544	0	0	1,443,094	1,443,094
190 Depreciation / Amortization	0	0	6,368,626	0	0	3,208,296	3,208,296
200 Customer Operations	355,852	0	1,471,827	0	0	777,641	777,641
201 Marketing	0	0	863,574	0	0	496,998	496,998
202 Local Business Office	240,934	0	412,371	0	0	263,973	263,973
203 Revenue Accounting	20,454	0	80,682	0	0	16,670	16,670
204 Other Billing & Collection	94,464	0	0	0	0	0	0
210 Access	n/a	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	133,812	0	2,450,484	0	0	1,533,894	1,533,894
230 AFUDC	n/a	n/a	0	0	0	0	0
240 Other Exp. & Adjustments	0	0	41,364	0	0	761,904	761,904
250 Taxes Other than FIT	0	0	363,682	0	0	216,468	216,468
260 Total Exp and Other Taxes	489,664	0	15,740,825	0	0	9,799,707	9,799,707
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FIT Adjustments	----	----	----	----	----	----	----
270 Adjustment for FIT	0	0	1,594,950	0	0	1,015,949	1,015,949
280 Amortized ITC	0	0	31,115	0	0	17,907	17,907
290 Federal Income Taxes	n/a	n/a	389,039	0	0	296,952	296,952
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300 Total Expenses & Taxes	n/a	n/a	14,503,799	0	0	9,062,803	9,062,803
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	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	
Telephone Plant in Service							
310 General Support	0	0	12,159,059	0	0	6,997,698	6,997,698
320 Central Office Equip-Switch	0	0	6,946,158	0	0	0	0
321 Operator Systems	0	0	0	0	0	0	0
322 Tandem Switching	0	0	233,722	0	0	0	0
323 Local Switching Cat. 3	0	0	6,668,211	0	0	0	0
324 Equal Access	0	0	44,225	0	0	0	0
330 Central Office Equip-Trans	0	0	19,909,922	0	0	8,264,024	8,264,024
331 Subscriber Lines	0	0	0	0	0	0	0
332 Exchange Circuit	0	0	13,724,908	0	0	8,264,024	8,264,024
333 Interexchange Circuit	0	0	6,147,546	0	0	0	0
334 Host Remote	0	0	37,468	0	0	0	0
340 Cable & Wire	0	0	33,613,145	0	0	26,536,807	26,536,807
341 Subscriber Lines	0	0	0	0	0	0	0
342 Exchange	0	0	33,031,658	0	0	26,536,807	26,536,807
343 Interexchange	0	0	557,096	0	0	0	0
344 Host Remote	0	0	24,391	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	12,059	0	0	6,940	6,940
370 Total Plant In Service	0	0	72,640,343	0	0	41,805,469	41,805,469
Adjustments to TPIS							
380 Depr / Amor Reserve	0	0	48,455,996	0	0	26,457,190	26,457,190
390 Accum Deferred Income Tax	0	0	2,292,210	0	0	1,319,181	1,319,181
400 Other Rate Base Adjust.	0	0	(1,016,001)	0	0	(584,723)	(584,723)
Return Data							
410 Average Rate Base	Enter Data	n/a	20,876,136	0	0	13,444,375	13,444,375
420 Return	Enter Data	n/a	2,348,565	0	0	1,585,339	1,585,339
430 Rate of Return	Calculated Field	n/a	11.25%	0.00%	0.00%	11.79%	11.79%

Revenues	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)
100 Network Access	1,946,896	0	0	151,719	278,022	606,607	15,742	2,998,986	6,031,356
110 Uncollectibles	0	0	0	0	0	0	0	0	0
120 Common Line Support	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0	0	0	0
160 Net Revenues	1,946,896	0	0	151,719	278,022	606,607	15,742	2,998,986	6,031,356
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Expenses									
170 Plant Specific	389,774	0	0	0	92,641	98,120	2,825	583,360	726,528
171 Network Support	15,174	0	0	0	1,806	5,272	140	22,392	35,633
172 General Support	183,748	0	0	0	21,879	63,834	1,693	271,154	431,499
173 Central Office	190,852	0	0	0	68,956	14,049	291	274,148	71,600
174 Operator Systems	0	0	0	0	0	0	0	0	0
175 COE Switching	190,852	0	0	0	64,570	0	0	255,422	0
176 COE Transmission	0	0	0	0	4,386	14,049	291	18,726	71,600
177 IOT	0	0	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	14,965	701	15,666	187,796
180 Plant Non-Sp. Less Dep/Amor	113,350	0	0	0	13,496	39,379	1,044	167,269	266,181
190 Depreciation / Amortization	767,788	0	0	0	117,187	326,737	7,727	1,219,439	1,940,891
200 Customer Operations	149,774	0	0	116,817	17,833	52,033	1,380	337,837	356,349
201 Marketing	95,862	0	0	0	11,414	33,303	883	141,462	225,114
202 Local Business Office	37,173	0	0	0	4,426	12,914	343	54,856	91,925
203 Revenue Accounting	16,739	0	0	0	1,993	5,816	154	24,702	39,310
204 Other Billing & Collection	0	0	0	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	245,512	0	0	43,927	46,617	71,270	1,974	409,300	507,290
230 AFUDC	0	0	0	0	0	0	0	0	0
240 Other Exp. & Adjustments	(533,940)	0	0	2,712	(89,415)	(183,227)	(4,665)	(808,535)	87,994
250 Taxes Other than FIT	35,299	0	0	0	4,401	13,497	367	53,564	93,651
260 Total Exp and Other Taxes	1,167,557	0	0	163,456	202,760	417,809	10,652	1,962,234	3,978,884
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FIT Adjustments									
270 Adjustment for FIT	107,639	0	0	0	15,526	54,288	1,556	179,009	399,992
280 Amortized ITC	3,454	0	0	0	411	1,200	32	5,097	8,111
290 Federal Income Taxes	235,095	0	0	(3,991)	20,908	47,079	1,237	300,327	578,368
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300 Total Expenses & Taxes	1,291,559	0	0	159,465	207,731	409,400	10,301	2,078,455	4,149,149
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COS-1(H)  
Filing Date:  
Filing Entity:  
Transmittal Number  
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06/16/04  
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	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.	Enter Data except rows 320,330,340 and 370.
Telephone Plant in Service	----	----	----	----	----	----	----	----	----	----
310 General Support	1,349,726	0	0	0	160,708	468,894	12,439	1,991,767	3,169,594	
320 Central Office Equip-Switch	6,712,436	0	0	0	233,722	0	0	6,946,158	0	
321 Operator Systems	0	0	0	0	0	0	0	0	0	
322 Tandem Switching	0	0	0	0	233,722	0	0	233,722	0	
323 Local Switching Cat. 3	6,668,211	0	0	0	0	0	0	6,668,211	0	
324 Equal Access	44,225	0	0	0	0	0	0	44,225	0	
330 Central Office Equip-Trans	0	0	0	0	565,512	1,811,426	37,468	2,414,406	9,231,492	
331 Subscriber Lines	0	0	0	0	0	0	0	0	0	
332 Exchange Circuit	0	0	0	0	0	0	0	0	5,460,884	
333 Interexchange Circuit	0	0	0	0	565,512	1,811,426	0	2,376,938	3,770,608	
334 Host Remote	0	0	0	0	0	0	37,468	37,468	0	
340 Cable & Wire	0	0	0	0	0	520,468	24,391	544,859	6,531,479	
341 Subscriber Lines	0	0	0	0	0	0	0	0	0	
342 Exchange	0	0	0	0	0	0	0	0	6,494,851	
343 Interexchange	0	0	0	0	0	520,468	0	520,468	36,628	
344 Host Remote	0	0	0	0	0	0	24,391	24,391	0	
350 Info Orig/Term Equipment	0	0	0	0	0	0	0	0	0	
360 Amortizable Assets	1,339	0	0	0	159	466	12	1,976	3,143	
370 Total Plant In Service	8,063,501	0	0	0	960,101	2,801,254	74,310	11,899,166	18,935,708	
Adjustments to TPIS	----	----	----	----	----	----	----	----	----	----
380 Depr / Amor Reserve	6,392,591	0	0	0	721,397	1,973,715	50,666	9,138,369	12,860,437	
390 Accum Deferred Income Tax	253,132	0	0	0	30,367	88,602	2,350	374,451	598,577	
400 Other Rate Base Adjust.	(112,781)	0	0	0	(13,428)	(39,180)	(1,040)	(166,429)	(264,848)	
Return Data	----	----	----	----	----	----	----	----	----	----
410 Average Rate Base	Enter Data	1,304,997	0	0	194,909	699,757	20,254	2,219,917	5,211,846	
420 Return	Enter Data	547,698	0	0	(7,746)	54,765	142,920	3,885	741,522	1,482,215
430 Rate of Return	Calculated Field	41.97%	0.00%	0.00%	0.00%	28.10%	20.42%	19.18%	33.40%	28.44%

## COS-2

Filing Date: 06/16/04  
Filing Entity: Concord Telephone Company  
Transmittal Number: 96  
COSA: 0474AN04

## Rate-of-Return TRP

7/04 - 6/05

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	Common Line (A) Calculated Field except for rows 125 and 225	Traffic Sensitive Switched (B) Calculated Field except for rows 125 and 225	Traffic Sensitive Special (C) Calculated Field except for rows 125 and 225	Other Interstate (D) Calculated Field except for rows 125 and 225	Total Interstate (E) Calculated Field except for rows 125 and 225	Total Co. Subject to Separations (F) Calculated Field except for rows 125 and 225
<b>Forecast, 7/04 - 6/05</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	3,005,153	1,167,628	1,723,382	0	5,896,163	20,952,247
105 Expense Less Dep & Amor	7,621,852	1,028,647	2,283,290	576,254	17,406,205	n/a
110 Taxes Less FIT	226,711	52,654	93,541	0	n/a	n/a
115 Return	1,630,075	163,289	590,003	n/a	n/a	n/a
120 FIT	241,636	12,771	81,630	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	12,725,427	2,424,989	4,771,846	n/a	n/a	n/a
135 Access Service Revenue	12,725,427	2,424,989	4,771,846	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	46,743,568	13,300,255	20,305,433	0	80,349,256	294,282,034
145 Rate Base Adjustments	(682,731)	(194,262)	(296,578)	0	(1,173,571)	n/a
150 Depreciation Reserves	30,778,762	11,428,896	14,420,016	0	56,627,674	213,349,400
155 Accum Deferred Income Tax	792,815	225,644	344,370	0	1,362,829	4,991,760
160 Average Rate Base	14,489,260	1,451,453	5,244,469	0	21,185,182	n/a
<b>Actual, 1/03- 12/03</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	3,208,296	1,219,439	1,940,891	0	6,368,626	22,689,693
205 Expense Less Dep & Amor	6,374,943	689,231	1,944,342	489,664	9,498,181	n/a
210 Taxes Less FIT	216,468	53,564	93,651	0	n/a	n/a
215 Return	1,585,339	741,522	1,482,215	n/a	n/a	n/a
220 FIT	279,045	295,230	570,257	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	11,664,091	2,998,986	6,031,356	n/a	n/a	n/a
235 Access Service Revenue	11,664,091	2,998,986	6,031,356	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	41,805,469	11,899,166	18,935,708	0	72,640,343	268,211,706
245 Rate Base Adjustments	(584,723)	(166,429)	(264,848)	0	(1,016,001)	n/a
250 Depreciation Reserves	26,457,190	9,138,369	12,860,437	0	48,455,996	181,597,081
255 Accum Deferred Income Tax	1,319,181	374,451	598,577	0	2,292,210	8,455,131
260 Average Rate Base	13,444,375	2,219,917	5,211,846	0	20,876,138	n/a

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Filing Date: 06/16/04  
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Rate-of-Return TRP

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
<b>Forecast, 7/03 - 6/04</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
<b>Actual, 1/02 - 12/02</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	3,349,704	1,344,601	1,031,926	0	5,726,231	23,047,233
205 Expense Less Dep & Amor	5,596,102	1,474,999	1,065,331	325,781	8,462,213	n/a
210 Taxes Less FIT	189,538	2,120,592	45,087	0	2,355,217	n/a
215 Return	1,747,301	415,966	363,566	0	2,526,833	n/a
220 FIT	727,139	171,258	150,466	0	1,048,863	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
230 Revenue Requirement	12,485,989	2,603,030	2,715,527	0	17,804,546	n/a
235 Access Service Revenue	12,485,989	2,603,030	2,715,527	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
240 Telephone Plant in Service	40,148,325	12,213,232	9,550,407	0	61,911,964	253,014,254
245 Rate Base Adjustments	745,221	226,701	177,272	0	1,149,194	n/a
250 Depreciation Reserves	24,210,282	8,392,106	6,222,392	0	38,824,780	159,459,603
255 Accum Deferred Income Tax	1,151,702	350,346	273,592	0	1,775,640	7,260,237
260 Average Rate Base	15,531,562	3,697,481	3,231,695	0	22,460,738	n/a



COS-2

Filing Date: 06/16/04  
Filing Entity: Concord Telephone Company  
Transmittal Number: 96  
COSA: 0474AN04

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

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
<b>Forecast, 7/02 - 6/03</b>						
<b>Revenue Requirement</b>						
100 Depreciation/Amortization	3,465,624	1,482,971	896,489	0	5,845,084	24,331,456
105 Expense Less Dep & Amor	5,905,525	963,339	976,279	368,628	14,058,854	n/a
110 Taxes Less FIT	257,223	87,567	52,100	0	n/a	n/a
115 Return	1,553,324	471,314	278,334	0	n/a	n/a
120 FIT	246,440	70,797	41,633	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	11,428,136	3,075,988	2,244,835	0	n/a	n/a
135 Access Service Revenue	11,428,136	3,075,988	2,244,835	0	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
140 Telephone Plant in Service	39,647,818	14,031,775	8,369,725	0	62,049,318	263,266,081
145 Rate Base Adjustments	(874,654)	(309,551)	(184,641)	0	(1,368,846)	n/a
150 Depreciation Reserves	23,927,332	9,166,113	5,491,749	0	38,585,194	162,716,706
155 Accum Deferred Income Tax	1,038,496	367,081	219,259	0	1,624,836	6,892,172
160 Average Rate Base	13,807,336	4,189,030	2,474,076	0	20,470,442	n/a
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
	----	----	----	----	----	----
<b>Actual, 1/01 - 12/01</b>						
<b>Revenue Requirement</b>						
200 Depreciation/Amortization	3,038,851	1,304,291	725,076	0	5,068,218	21,353,737
205 Expense Less Dep & Amor	5,013,289	1,775,639	886,555	448,596	8,124,079	n/a
210 Taxes Less FIT	300,948	91,190	58,934	0	451,072	n/a
215 Return	1,906,527	530,068	1,028,888	0	3,465,483	n/a
220 FIT	619,603	171,925	476,536	0	1,268,064	n/a
225 Uncol., IDC & Other Adj.	0	0	0	0	0	n/a
	----	----	----	----	----	----
230 Revenue Requirement	10,879,218	3,873,113	3,175,989	448,596	18,376,916	n/a
235 Access Service Revenue	10,879,218	3,873,113	3,175,989	n/a	n/a	n/a
	----	----	----	----	----	----
<b>Rate Base</b>						
	----	----	----	----	----	----
	Enter Data	Enter Data	Enter Data	Enter Data	Calculated Field	Enter Data
240 Telephone Plant in Service	36,579,409	11,963,477	7,362,000	0	55,904,886	235,232,331
245 Rate Base Adjustments	918,185	300,299	184,795	0	1,403,279	n/a
250 Depreciation Reserves	20,855,812	7,699,482	4,400,736	0	32,956,030	140,048,024
255 Accum Deferred Income Tax	1,073,141	360,239	213,314	0	1,646,694	6,985,713
260 Average Rate Base	15,568,641	4,204,055	2,932,745	0	22,705,441	n/a

## 61.38 ACR-1 Historical

Filing Date: 6/16/2004  
Filing Entity: Concord Telephone Company  
Transmittal Number : 96  
COSA: 0474AN04

Rate-of Return TRP  
ACR Adjustments  
Historical (Calendar Year 2003)

Section 61.38 carriers should ANNUALIZE their revenue requirement figures for this worksheet.

Access Category	Interstate Revenue Requirement Prior to Adjustments	Local Switching Support	Sub-Total	Factor Used for Line Port Adjustment	Line Port Transfer	Universal Service Fund Contribution	JUL '00 - JUN '01 TIC Revenues	TIC Revenue Requirement for Historical Period	Interstate Revenue Requirement Used as Base for TIC Re-allocation	TIC Re- allocation	Interstate Revenue Requirement Subject to Rate Making
Column	Note 1 (A) Enter Data	Note 2 (B) Enter Data	(C) Calculated Fields	Note 3 (D) Enter Data	Note 4 (E) Calculated Fields	Note 5 (F) Enter Data	Note 6 (G) Enter Data	Note 7 (H) Enter Data	(I) Calculated Fields	(J) Calculated Fields	(K) Calculated Fields
Common Line	\$10,813,920		\$10,813,920		\$560,604	\$855,432			\$10,519,092	\$177,495	\$11,552,019
Local Switching	\$1,868,680	\$0	\$1,868,680		\$560,604				\$1,308,076	\$22,072	\$1,330,148
Information	\$160,744		\$160,744						\$160,744	\$2,712	\$163,456
Transport	\$1,028,105		\$1,028,105	30.00%			\$291,913	\$291,913	\$736,192	\$12,422	\$748,614
Special Access	\$4,575,865		\$4,575,865						\$4,575,865	\$77,211	\$4,653,076
<b>TOTAL (Calculated Fields)</b>	<b>\$18,447,314</b>		<b>\$18,447,314</b>						<b>\$17,299,969</b>	<b>\$291,913</b>	<b>\$18,447,314</b>

**Note 1:** Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

**Note 2:** USAC Allocation Amount

**Note 3:** Percentage factor based on carrier's cost study or 30%.

**Note 4:** Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

**Note 5:** Based on USF Contributions placed into self identified sub-accounts of expense Account 6540

**Note 6:** "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

**Note 7:** TIC Revenue Requirement for historical period based on carrier's July, 2002 annual access tariff filing.

**61.38 ACR-1 Projected****Filing Date:****6/16/2004****Filing Entity:****Concord Telephone Company****Transmittal Number :****96****COSA:****0474AN04****Section 61.38 carriers should ANNUALIZE their revenue requirement figures for this worksheet.****Rate-of Return TRP****ACR Adjustments****Test Year, 7/04-6/05**

Access Category	Interstate Revenue Requirement Prior to Adjustments	Local Switching Support	Sub-Total	Factor Used for Line Port Adjustment	Line Port Transfer	Universal Service Fund Contribution	JUL '00 - JUN '01 TIC Revenues	Test Year TIC Revenue Requirement	Interstate Revenue Requirement Used as Base for TIC Re- allocation	TIC Re- allocation	Interstate Revenue Requirement Subject to Rate Making
Column	Note 1 (A)	Note 2 (B)	(C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	(I)	(J)	(K)
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields
Common Line	<b>\$11,993,863</b>		\$11,993,863		\$551,431	<b>\$1,127,618</b>			\$11,417,676	\$180,134	\$12,725,427
Local Switching	<b>\$1,838,102</b>	<b>\$0</b>	\$1,838,102		\$551,431				\$1,286,671	\$20,299	\$1,306,971
Information	<b>\$92,846</b>		\$92,846						\$92,846	\$1,465	\$94,311
Transport	<b>\$1,299,719</b>		\$1,299,719	<b>30.00%</b>			<b>\$291,913</b>	<b>\$291,913</b>	\$1,007,806	\$15,900	\$1,023,706
Special Access	<b>\$4,697,731</b>		\$4,697,731						\$4,697,731	\$74,115	\$4,771,846
<b>TOTAL (Calculated Fields)</b>	<b>\$19,922,261</b>		<b>\$19,922,261</b>			<b>\$291,913</b>			<b>\$18,502,730</b>	<b>\$291,913</b>	<b>\$19,922,261</b>

**Note 1:** Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

**Note 2:** USAC Allocation Amount

**Note 3:** Percentage factor based on carrier's cost study or 30%.

**Note 4:** Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

**Note 5:** Based on projected USF Contributions.

**Note 6:** "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

**Note 7:** TIC Revenue Requirement for test period.

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Filing Date:

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Concord Telephone Company Test Year, 7/04 - 7/05

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## Rate-of-Return TRP

## Switched Access Revenue

Common Line	Minute or Message Rate (A) Enter Data	Minute Miles Rate (B) Enter Data	Line or Trunk Rate (C) Enter Data	Minute or Message Demand (D) Enter Data	Minute Miles Demand (E) Enter Data	Line or Trunk Demand (F) Enter Data	Access Revenue (G) Enter Data except for rows 150 and 170	Revenue Requirement (H) Enter Data
100 Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
110 Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	12	0	n/a
140 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
150 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Common Line - - Total	Calculated Field	n/a	n/a	n/a	n/a	n/a	0	0
<b>Information</b>	----	----	----	----	----	----	----	----
190 Directory Assistance	0.037308	n/a	n/a	2,527,936	n/a	n/a	94,312	n/a
200 White Page Surcharge Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
210 White Pg. Surcharge Non-Prem.	0.000000	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	n/a	94,311
<b>Local Switching</b>	----	----	----	----	----	----	----	----
240 Premium	0.004978	n/a	n/a	252,793,630	n/a	n/a	1,258,399	n/a
250 Non-Premium	0.000000	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	n/a	1,258,400
<b>Local Transport</b>	----	----	----	----	----	----	----	----
280 Premium LT Term.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
290 Non-Prem. LT Term	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
300 Premium LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
310 Non-Prem. LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
320 Tandem Switching	0.001257	n/a	n/a	234,164,315	n/a	n/a	294,345	n/a
330 TST Termination	0.000282	n/a	n/a	271,377,348	n/a	n/a	76,528	n/a
340 TST Facility	n/a	0.000064	n/a	n/a	1,677,647,352	n/a	107,369	n/a
350 Premium Interconnection	0.000000	n/a	n/a	0	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	0.00	n/a	n/a	0	0	n/a

REV-1

Filing Date:

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Transmittal Number:

COSA:

06/16/04

Concord Telephone Company Test Year, 7/04 - 7/05

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## Rate-of-Return TRP

## Switched Access Revenue

	Termination Rate (A)	Circuit Rate (B)	Mileage Rate (C)	Termination Demand (D)	Circuit Demand (E)	Mileage Demand (F)	Access Revenue (G)	Revenue Requirement (H)
<b>Local Transport (Cont.)</b>								
380 DS3 Entrance Facility	n/a	1438.63	n/a	n/a	21	n/a	30,211	n/a
390 DS3 Direct Term.	982.96	n/a	n/a	0	n/a	n/a	0	n/a
400 DS3 Direct Facility	n/a	n/a	141.72	n/a	n/a	0	0	n/a
410 DS1 Entrance Facility	n/a	119.9	n/a	n/a	868	n/a	104,073	n/a
420 DS1 Direct Term.	79.91	n/a	n/a	1694	n/a	n/a	135,368	n/a
430 DS1 Direct Facility	n/a	n/a	18.00	n/a	n/a	9140	164,520	n/a
440 VG Entrance Facility	n/a	35.34	n/a	n/a	0	n/a	0	n/a
450 VG Direct Term.	19.03	n/a	n/a	48	n/a	n/a	913	n/a
460 VG Direct Facility	n/a	n/a	1.27	n/a	n/a	348	442	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	0	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	913,770	912,411
<b>Special - - Voice Grade</b>	----	----	----	----	----	----	----	----
490 2-Wire Chan. Term.	n/a	24.45	n/a	n/a	177	n/a	4,328	n/a
500 4-Wire Chan. Term.	n/a	35.34	n/a	n/a	226	n/a	7,987	n/a
510 Channel Mileage Term.	19.03	n/a	n/a	255	n/a	n/a	4,853	n/a
520 Channel Mileage Facility	n/a	n/a	1.27	n/a	n/a	4103	5,211	n/a
530 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
<b>Special - - High Capacity</b>	----	----	----	----	----	----	----	----
540 High Capacity Chan. Term.	n/a	119.9	n/a	n/a	12622	n/a	1,513,378	n/a
550 Channel Mileage Term.	79.91	n/a	n/a	1783	n/a	n/a	142,480	n/a
560 Channel Mileage Facility	n/a	n/a	18.00	n/a	n/a	35789	644,202	n/a
570 Non-Recurring	n/a	0	n/a	n/a	0	n/a	0	n/a
580 Special Access - - Total	Enter Data	n/a	n/a	n/a	n/a	n/a	4,771,770	4771846

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: 06/16/04

Filing Entity: Concord Telephone Company

Transmittal Number: 96

COSA: 0474AN04

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Rate-of-Return TRP

Revenues Summary

Test Year, 7/04 - 7/05

	Total Network Access (A) Calculated Field	Recurring without ICB (B) Enter Data	Non-Recurring without ICB (C) Enter Data	ICB (D) Enter Data
100 Carrier Common Line	0	0	0	0
110 Special Access	4,771,770	4,771,770	0	0
120 Local Switching	1,258,399	1,258,399	0	0
130 Equal Access	0	0	0	0
140 Information	94,312	94,312	0	0
150 Local Transport	1,025,066	1,025,066	0	0
160 Total TS - Switched <b>Calculated Field</b>	2,377,777	2,377,777	0	0

Notes : Col. A = Cols. B + C + D. If a particular category is inapplicable, then that category equals 0.

RTE-1

Filing Date: 06/16/04

Filing Entity: Concord Telephone Company

Transmittal Number: 96

COSA: 0474AN04

Rate-of-Return TRP

Percent Change in  
Historical Rate Levels

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	7/1/2003 Rate (A) Enter Data	Current Effective Rate (B) Enter Data	Proposed 7/1/2004 Rate (C) Enter Data	% Change 7/1/2003 to 7/1/04 (D) Calculated Field	% Change Current 7/1/2004 (E) Calculated Field
<b>Switched Access</b>					
100 Premium CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
110 N.P. CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
120 Premium Switching (\$/MOU)	0.00580000	0.00580000	0.00498000	-14.14%	-14.14%
	----	----	----	----	----
130 N.P. Switching (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
140 Equal Access	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
<b>End User Common Line</b>					
150 Multi-line Business (\$/Month)	7.30	7.30	8.44	15.62%	15.62%
	----	----	----	----	----
160 Residential & Single Line Bus.	6.50	6.50	6.50	0.00%	0.00%

RTE-1

Filing Date: 06/16/04  
Filing Entity: Concord Telephone Company  
Transmittal Number: 96  
COSA: 0474AN04

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

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	7/1/2003 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2004 Rate (C)	% Change 7/1/2003 to 7/1/04 (D)	% Change Current 7/1/2004 (E)
<b>Local Transport Rates</b>					
170 Prem. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
180 N.P. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
190 DS1 Entr. Facility ( \$/Circuit)	119.97	119.97	119.90	-0.06%	-0.06%
	----	----	----	----	----
200 DS1 Direct Trunk (\$/Circuit)	79.96	79.96	79.91	-0.06%	-0.06%
	----	----	----	----	----
210 Tdm Sw. Transport ((\$/Circuit)	0.000532	0.000532	0.000346	-34.96%	-34.96%
	----	----	----	----	----
220 Tdm. Switching (\$/Tdm. MOU)	0.001178	0.001178	0.001257	6.71%	6.71%
	----	----	----	----	----
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)	0.00	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
260 2-Wire VG (\$/Cir., Avg. Mileage)	56.21	56.21	56.18	-0.05%	-0.05%
	----	----	----	----	----
270 4-Wire VG (\$/Cir., Avg. Mileage)	67.10	67.10	67.07	-0.04%	-0.04%

Notes: If Lines 170 & 180 or any other entry is inapplicable, then that rate is zero.



RTE-2

Filing Date:

06/16/04

Filing Entity:

Concord Telephone Company

Transmittal Number:

96

COSA:

0474AN04

Rate-of-Return

Revenue Price-outs

Using 2005 Demand

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	Revenue at 7/1/2003 Rates (A) Enter Data	Revenue at Current Rate (B) Enter Data	Change in Revenue, Cols. B-A (C) Calculated Field	Revenue at 7/1/2004 Rates (D) Enter Data	Change in Revenue, Cols. D-B (E) Calculated Field
<b>Switched Access</b>					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Carrier Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	4,775,097	4,775,097	0	4,771,770	(3,327)
	----	----	----	----	----
140 Local Switching	1,466,203	1,466,203	0	1,258,399	(207,804)
	----	----	----	----	----
150 Equal Access	0	0	0	0	0
	----	----	----	----	----
160 Information	35,897	35,897	0	94,312	58,415
	----	----	----	----	----
170 Local Transport	1,109,507	1,109,507	0	1,025,066	(84,441)

Notes: If company belongs to the NECA common line pool, then revenue equals zero.

**RTE-3**

**Filing Date:**

**06/16/04**

**Filing Entity:**

**Concord Telephone Company**

**Transmittal Number:**

**96**

**COSA:**

**0474AN04**

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**Rate-of-Return TRP**

**COSA's for which Rates  
are Averaged or Pooled**

<b>COSA</b>	<b>Multi-line Business (A)</b>	<b>Residential &amp; Single Line Business (B)</b>	<b>Carrier Common Line (C)</b>
100			
110			
120			
130			
140			
150			
160			
170			
180			
190			
200			
210			
220			
230			

Notes: Companies should list all COSA's for which rates are averages or pooled.

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COSA	Local Switching (D)	Local Transport (E)	Information (F)	Equal Access (G)	Special Access (H)
100					
110					
120					
130					
140					
150					
160					
170					
180					
190					
200					
210					
220					
230					

Notes: Companies should list all (

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Rate-of-Return TRP

Common Line

Minutes-of-Use

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

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Rate-of-Return TRP

Common Line

Minutes-of-Use

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

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Rate-of-Return TRP

Traffic Sensitive

Minutes-of-Use

Historical	Premium Local Switching (A) Enter Data	Non-Premium Local Switching (B) Enter Data	Total Local Switching (C) Calculated Field	Total Chargeable Switching (D) Calculated Field	Total Tandem Switching* (E) Enter Data	Tandem Switching Transport ** (F) Enter Data
100 1st Qtr. 2000	81,624,703	0	81,624,703	81,624,703	81,174,523	81,739,706
110 2nd Qtr. 2000	81,688,412	0	81,688,412	81,688,412	84,278,819	81,405,658
120 3rd Qtr. 2000	81,878,369	0	81,878,369	81,878,369	72,770,924	75,727,610
130 4th Qtr. 2000	82,319,856	0	82,319,856	82,319,856	77,671,131	85,341,800
140 1st Qtr. 2001	82,184,098	0	82,184,098	82,184,098	75,939,096	85,462,000
150 2nd Qtr. 2001	79,666,437	0	79,666,437	79,666,437	73,029,470	83,657,896
160 3rd Qtr. 2001	75,266,103	0	75,266,103	75,266,103	69,929,238	80,251,752
170 4th Qtr. 2001	76,569,287	0	76,569,287	76,569,287	70,192,161	81,681,522
180 1st Qtr. 2002	76,768,104	0	76,768,104	76,768,104	70,081,421	82,165,206
190 2nd Qtr. 2002	74,127,152	0	74,127,152	74,127,152	64,434,465	75,620,160
200 3rd Qtr. 2002	73,619,593	0	73,619,593	73,619,593	62,840,997	73,028,818
210 4th Qtr. 2002	74,963,706	0	74,963,706	74,963,706	64,781,973	74,548,496
	----	----	----	----	----	----
220 Pycos Year, 1/03 - 12/03	283,793,202	0	283,793,202	283,793,202	263,046,860	304,644,194
	----	----	----	----	----	----
230 Test Year, 7/04 - 6/05	252,793,630	0	252,793,630	252,793,630	234,164,315	271,377,348

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.

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Rate-of-Return TRP

Special Access

Demand

	1/03 - 12/03 Channel Terminations (A) Enter Data	1/03 - 12/03 Number of Circuits (B) Enter Data	1/03 - 12/03 Interoffice Miles (C) Enter Data	7/04 - 6/05 Channel Terminations (D) Enter Data	7/04 - 6/05 Number of Circuits (E) Enter Data	7/04 - 6/05 Interoffice Miles (F) Enter Data
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	545	371	5241	403	255	4103
130 WATS	0	0	0	0	0	0
140 full-time Audio	0	0	0	0	0	0
150 High Capacity	8541	1595	36082	12657	1828	36081

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Rate-of-Return TRP  
Common Line  
Revenue and Demand

		1/03 - 12/03 Historical Revenue (A)	1/03 - 12/03 Historical MOU or Lines (B)	7/04 - 6/05 Test Year Revenue (C)	7/04 - 6/05 Test Year MOU or Lines (D)
100 End User Common Line, Total	Enter Data	0	0	0	0
110 Residential	Enter Data	0	0	0	0
120 Single Line Business	Enter Data	0	0	0	0
130 Multi-line Business	Enter Data	1,899,816	21,802	2,102,269	20,757
140 Special Access Surcharge	Enter Data	0	0	0	0
150 Carrier Common Line	Enter Data	0	0	0	0
160 Total Common Line Revenue	Calculated Field	0	n/a	0	n/a



**DMD-4****Filing Date:****06/16/04****Filing Entity:****Concord Telephone Company****Transmittal Number:****96****COSA:****0474AN04****Page 1 of 1****Rate-of-Return TRP****Minutes-of-Use****Historical vs. Forecast**

			<b>Common Line MOU (A)</b>		<b>Traffic Sensitive MOU (B)</b>
100 Test Year	7/04 - 6/05	<b>Calculated Field</b>		0 <b>Calculated Field</b>	252,793,630
110 Pycos Year,	1/03 - 12/03	<b>Calculated Field</b>		0 <b>Calculated Field</b>	283,793,202
			----		----
120 Test Year	7/03 - 6/04	<b>Enter Data</b>		0 <b>Enter Data</b>	0
130 Pycos Year,	1/02 - 12/02	<b>Enter Data</b>		0 <b>Calculated Field</b>	299,478,555
			----		----
140 Test Year	7/02 - 6/03	<b>Enter Data</b>		0 <b>Enter Data</b>	271,185,238
150 Pycos Year,	1/01 - 12/01	<b>Enter Data</b>		0 <b>Calculated Field</b>	313,685,925
			----		----
160 Test Year	7/01 - 6/02	<b>Enter Data</b>		0 <b>Enter Data</b>	0
170 Pycos Year,	1/00 - 12/00	<b>Enter Data</b>		0 <b>Enter Data</b>	327,511,340

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.

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

	1/03 - 12/03 VG (A) Enter Data	1/03 - 12/03 DSI (B) Enter Data	1/03 - 12/03 DS3 (C) Enter Data	Test Year 7/04 - 6/05 VG (D) Enter Data	Test Year 7/04 - 6/05 DS1 (E) Enter Data	Test Year 7/04 - 6/05 DS3 (F) Enter Data
100 Entrance Facility	0.00	465.00	10.00	0.00	868.00	21.00
110 Direct Trunked Transport	58.00	1878.00	0.00	48.00	1694.00	0.00

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

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Rate-of-Return TRP

Rate-of-Return

Summary

	2001/2002 FCC Monitoring Period (A) Enter Data	2003 Calendar Year (B) Enter Data	7/04 - 6/05 Test Year (C) Enter Data
100 Interstate Access, Total	16.44%	17.52%	11.25%
110 Carrier Common Line	11.99%	11.25%	11.25%
120 Special Access	44.68%	26.87%	11.25%
130 Local Switching	14.07%	39.37%	11.25%
140 Information	-14.29%	0.00%	11.25%
150 Local Transport	15.69%	20.75%	11.25%
160 Traffic Sensitive Switched, Total	14.66%	28.87%	11.25%

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Rate-of-Return TRP  
Base Study Factor

			Actual 1998 (A)	Actual 1999 (B)	Actual 2000 (C)	Actual 2001 (D)	Actual 2002 (E)	Prospective 2003 (F)
<b>Relative MOU's - Tandem Switching</b>								
100	Interstate	Enter Data	126,471,179	107,605,459	138,287,117	141,541,598	141,541,598	141,541,598
110	Total Company	Enter Data	215,626,162	188,334,131	204,909,359	207,472,771	207,472,771	207,472,771
120	IS Factor	Calculated Field	58.6530%	57.1354%	67.4870%	68.2218%	68.2218%	68.2218%
<b>Host/Remote MOU's</b>								
130	Interstate	Enter Data	81,389,779	129,755,174	192,900,445	211,019,709	211,019,709	211,019,709
140	Total Company	Enter Data	478,917,335	780,094,801	1,320,422,796	1,319,321,643	1,319,321,643	1,319,321,643
150	IS Factor	Calculated Field	16.9945%	16.6333%	14.6090%	15.9946%	15.9946%	15.9946%
<b>Host/Remote MOU Miles</b>								
160	Interstate	Enter Data	1,152,479,277	2,212,325,724	3,072,913,332	4,766,002,781	4,766,002,781	4,766,002,781
170	Total Company	Enter Data	6,781,469,463	13,300,616,350	20,991,609,216	29,872,880,291	29,872,880,291	29,872,880,291
180	IS Factor	Calculated Field	16.9945%	16.6333%	14.6388%	15.9543%	15.9543%	15.9543%
<b>Conversation Minutes</b>								
190	Interstate	Enter Data	368,241,032	367,210,830	476,355,381	491,994,042	491,994,042	491,994,042
200	Total Company	Enter Data	744,397,903	754,566,744	928,715,610	958,277,453	958,277,453	958,277,453
210	IS Factor	Calculated Field	49.4683%	48.6651%	51.2918%	51.3415%	51.3415%	51.3415%
<b>Conversation Minute Miles</b>								
220	Interstate	Enter Data	3,441,611,237	4,246,643,014	5,528,206,447	5,993,207,311	5,993,207,311	5,993,207,311
230	Total Company	Enter Data	7,012,973,413	8,798,538,767	10,698,167,333	11,567,512,632	11,567,512,632	11,567,512,632
240	IS Factor	Calculated Field	49.0749%	48.2653%	51.6743%	51.8107%	51.8107%	51.8107%

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

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Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU (A) Enter Data	Intrastate DEM MOU (B) Enter Data	Local DEM MOU (C) Enter Data	Total DEM MOU (D) Calculated Field	Interstate MDEM Factor (E) Calculated Field	No. of Switched Access Lines (F) Enter Data	Part 36.125(e) Historical Weighting (G) Enter Data
1996	227,729,471	161,070,407	1,240,267,463	1,629,067,341	13.9791%	93,758	1
1997	241,691,197	170,526,843	1,310,852,809	1,723,070,849	14.0268%	99,253	1
1998	259,595,067	182,631,266	1,402,852,746	1,845,079,079	14.0696%	106,130	1
1999	338,224,723	150,145,477	2,347,498,240	2,835,868,440	11.9267%	115,563	1
2000	350,452,444	148,257,786	2,266,310,795	2,765,021,025	12.6745%	123,941	1
2001	350,452,444	148,257,786	2,266,310,795	2,765,021,025	12.6745%	124,832	1
2002	350,452,445	148,257,786	2,266,310,796	2,765,021,027	12.6745%	119,196	1

**Interstate  
WDEM Factor**

**(H)  
Calculated  
Field**

13.9791%  
14.0268%  
14.0696%  
11.9267%  
12.6745%  
12.6745%  
12.6745%