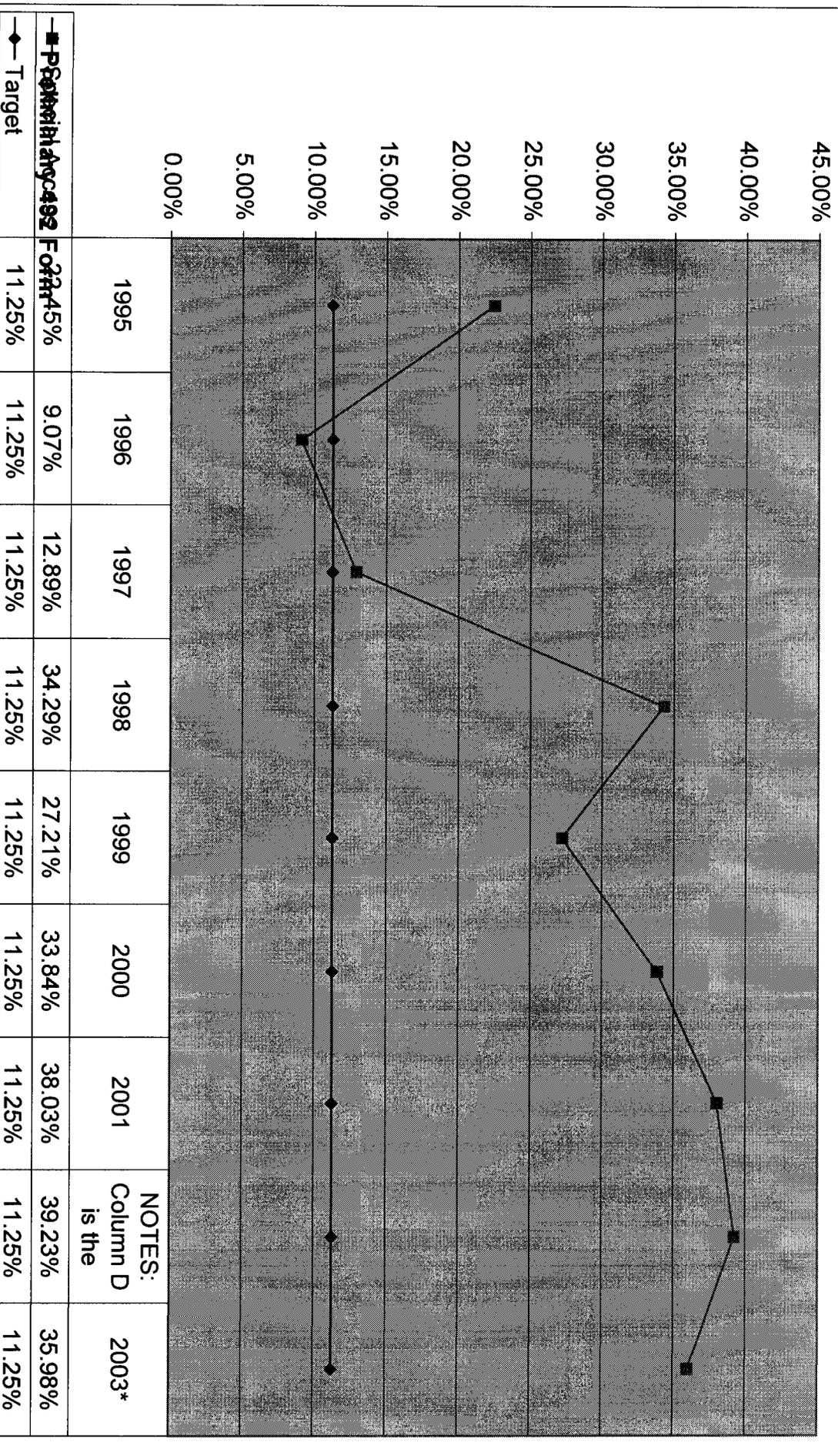


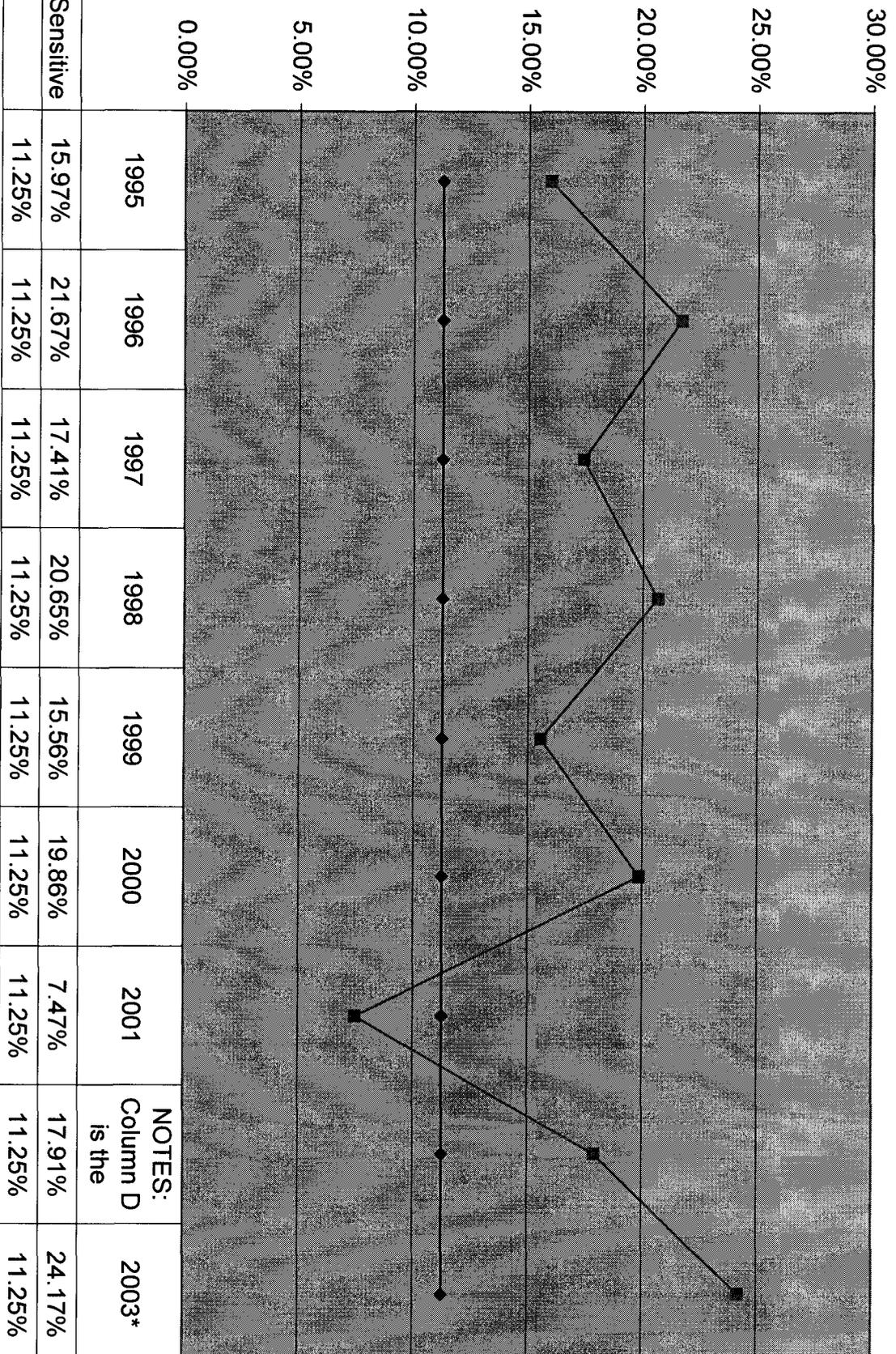
## JSI - Concord Rate-of-Return (FCC form 492 data)

Exhibit A-13



## JSI - Concord Rate-of-Return (FCC form 492 data)

Exhibit A-14



NOTES:  
Column D  
is the

\* Preliminary 492 Form

## Exhibit B

## 2003 Period Rate-of-Return Over Earnings

(Dollar Amounts in Thousands)

March 2004 FCC Form 492 Data Results

A	B	C	D	E	F = C + E	G	H
Company Name/Group or Consultant	Special Access Rate-of-Return %	Special Access Over Earning \$s with 35% Federal Income Tax Gross-up	Traffic Sensitive Rate-of-Return %	Traffic Sensitive Over Earning \$s with 35% Federal Income Tax Gross-up	Sub-Total of Overearnings in Specials and Traffic Sensitive Baskets	March Total Rate-of-Return % (Including Common Line)	March Total Over Earning \$s (including Common Line) with 35% Federal Income Tax Gross-up
Chillicothe	44.26%	\$953	15.96%	\$61	\$1,014	18.36%	\$1,214
Virgin Island/Vitelco	43.06%	\$727	23.46%	\$1,232	\$1,959	15.88%	\$1,959
NECA	17.08%	\$26,394	13.47%	\$23,786	\$50,180	13.05%	\$83,174
Alltel AR	11.74%	\$18	18.14%	\$798	\$817	13.36%	\$1,216
Alltel FL	17.45%	\$339	10.73%	\$0	\$339	13.48%	\$523
Alltel Missouri	12.65%	\$57	11.96%	\$20	\$77	12.46%	\$353
Alltel NY	13.89%	\$282	8.98%	\$0	\$282	12.47%	\$443
Alltel OK	10.37%	\$0	11.70%	\$6	\$6	11.97%	\$159
TXU	31.79%	\$1,981	24.70%	\$471	\$2,452	15.11%	\$2,452
Fort Bend Telephone CO./TXU	123.46%	\$1,232	19.19%	\$498	\$1,729	14.42%	\$1,729
Concord/JSI	35.98%	\$1,734	24.17%	\$517	\$2,251	18.59%	\$2,251
Farmers/JSI	22.41%	\$536	9.07%	\$0	\$536	11.95%	\$536
Horry/JSI	25.52%	\$1,115	4.40%	\$0	\$1,115	11.01%	\$1,115
Warwick Valley */JSI	11.66%	\$0	14.58%	\$200	\$200	13.05%	\$204
Odin Telephone Exchange Inc.	43.66%	\$70	-3.90%	\$0	\$70	8.92%	\$70
El Paso Telephone Co.	67.21%	\$52	27.08%	\$23	\$75	25.56%	\$78
Coastal Utilities Inc.	33.17%	\$1,095	13.90%	\$136	\$1,231	17.55%	\$1,231

**TOTAL**

**\$64,333**

**\$98,708**

\* Company has their own common line rate, and is not part of the NECA Common Line Pool.

**NECA's Cumulative Returns Continue to Exceed 11.25%****NECA SPECIAL ACCESS**

492 Reported Returns

A	B	C	D
Monitoring period	First Reported Year	Second Reported Year	Final Reported Value
1995/1996	12.46%	12.17%	11.41%
1997/1998	11.42%	8.92%	9.69%
1999/2000	15.53%	14.01%	11.48%
2001/2002	17.76%	14.52%	12.57%
2003	17.08%		

**NECA SWITCHED ACCESS**

492 Reported Returns

A	B	C	D
Monitoring period	First Reported Year	Second Reported Year	Final Reported Value
1995/1996	12.23%	12.64%	12.22%
1997/1998	12.34%	14.06%	13.67%
1999/2000	12.93%	12.53%	12.34%
2001/2002	12.74%	12.62%	12.76%
2003	13.47%		

NOTE: NECA Reports pool results for the first year of a monitoring period once (Column B). The NECA 492 filed in March of the odd years provides a preliminary cumulative result for the two year period (Column C). The 492 filed in September contains the final cumulative value (Column D).