

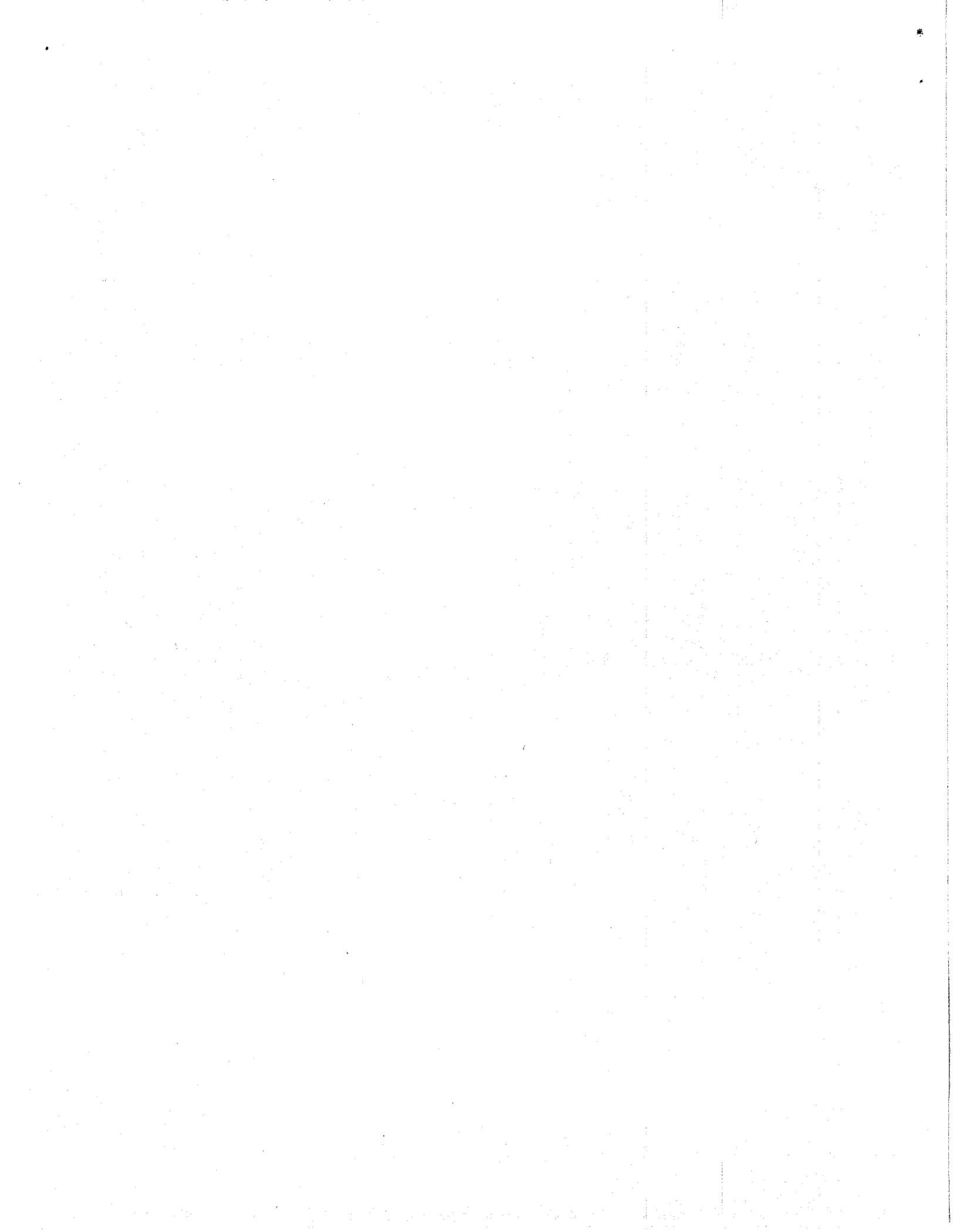
61.38 ACR-1 Historical  
 Filing Date: 6/24/2004  
 Filing Entry: IOWA NETWORK SERVICES, INC.  
 Transmittal Number: 22  
 COSA: INIAAN03

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)	Note 2 (B)	Calculated Fields (C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	Calculated Fields (I)	Calculated Fields (J)	Calculated Fields (K)
Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data
Common Line	\$0	\$0	\$0		\$0	\$0			\$0	\$0	\$0
Local Switching	\$0	\$0	\$0		\$0				\$0	\$0	\$0
Information	\$0	\$0	\$0						\$0	\$0	\$0
Transport	\$8,716,083		\$8,716,083	0.00%			\$0	\$0	\$8,716,083	\$0	\$8,716,083
Special Access	\$0		\$0						\$0	\$0	\$0
<b>TOTAL (Calculated Fields)</b>	<b>\$8,716,083</b>		<b>\$8,716,083</b>						<b>\$8,716,083</b>	<b>\$0</b>	<b>\$8,716,083</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: 6/24/2004  
 Filing Entity: IOWA NETWORK SERVICES, INC.  
 Transmittal Number : 22  
 COSA: INIAAN03

Rate-of Return TRP  
 ACR Adjustments  
 Test Year, 7/04-6/05

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

Access Category	Interstate		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		Interstate Revenue Requirement Subject to Rate Making
	Revenue Requirement Prior to Adjustments	Local Switching Support							Revenue Requirement Used as Base for TIC Re-allocation	TIC Re-allocation	
Column	Note 1 (A)	Note 2 (B)	Calculated Fields (C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	Calculated Fields (I)	Calculated Fields (J)	Calculated Fields (K)
Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data	Enter Data
Common Line	\$0	\$0	\$0		\$0				\$0	\$0	\$0
Local Switching	\$0	\$0	\$0		\$0				\$0	\$0	\$0
Information	\$0	\$0	\$0		\$0				\$0	\$0	\$0
Transport	\$8,970,683	\$0	\$8,970,683	0.00%	\$0		\$0	\$0	\$8,970,683	\$0	\$8,970,683
Special Access	\$0	\$0	\$0		\$0				\$0	\$0	\$0
<b>TOTAL (Calculated Fields)</b>	<b>\$8,970,683</b>	<b>\$0</b>	<b>\$8,970,683</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$8,970,683</b>	<b>\$0</b>	<b>\$8,970,683</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.