

ACS OF ANCHORAGE, INC.

2004 Annual Access Tariff Filing

**Tariff FCC No. 1
Transmittal No. 22**

COST SUPPORT

ACS OF ANCHORAGE, INC.

**INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing**

TRANSMITTAL NO. 22

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ACS OF ANCHORAGE, INC.

**INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing**

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ACS OF ANCHORAGE, INC.
CALCULATION OF AVERAGE RATE BASE
For the Periods Ending June 30, 2004 & 2005

Acct No.	Account Title	04/05 Test Year Balances 6/30/04	04/05 Test Year Balances 6/30/05	04/05 Projected Ave Balances 7/30/04 - 6/30/05
	<u>PLANT IN SERVICE</u>			
2111	Land	571,016	571,016	571,016
2112	Motor Vehicles	3,473,781	3,410,521	3,442,151
2114	Special Purpose Vehicles	0	0	0
2115	Garage Work Equipment	57,979	57,979	57,979
2116	Other Work Equipment	2,708,427	2,858,798	2,783,613
2121	Buildings	17,466,677	18,057,905	17,762,291
2122	Furniture	330,398	330,398	330,398
2123.1	Office Support Equipment	22,841	23,526	23,184
2123.2	Company Communications Equip.	19,403	19,212	19,308
2124	General Purpose Computers	945,822	945,816	945,819
	Total Land and Support Assets	25,596,344	26,275,172	25,935,758
	<u>CENTRAL OFFICE EQUIPMENT</u>			
2212	Digital/Electronic Switching	96,071,671	99,702,396	97,887,034
2212	Digital/Elect Switch - Equal Access	0	0	0
2220	Operator Systems	1,194,737	1,194,737	1,194,737
2231	Radio Systems	595,008	595,008	595,008
2232	Circuit Equipment	64,734,107	66,295,704	65,514,905
	Total Central Office Equipment	162,595,523	167,787,844	165,191,683
	<u>INFORMATION ORIG/TERM EQUIP</u>			
2351	Public Telephone Terminal Equipment	0	0	0
	Total Info. Orig/Term Equip.	0	0	0
	<u>CABLE AND WIRE FACILITIES</u>			
2411	Poles	1,069,672	1,061,801	1,065,736
2421	Aerial Cable	35,436,948	35,665,191	35,551,069
2422	Underground Cable	32,806,398	33,118,210	32,962,304
2423	Buried Cable	109,270,181	112,339,412	110,804,797
2426	Intrabuilding Network Cable	4,832,450	4,833,208	4,832,829
2431	Aerial Wire	20,107	20,107	20,107
2441	Conduit Systems	17,286,626	17,372,072	17,329,349
	Total Cable and Wire Facilities	200,722,382	204,410,001	202,566,191
	Total Plant in Service	388,914,249	398,473,017	393,693,633
	<u>ACCUMULATED DEPRECIATION</u>			
	General Support	(11,817,347)	(12,916,862)	(12,367,104)
	COE	(132,289,734)	(151,676,711)	(141,983,223)
	IOT	0	0	0
	C&WF	(149,183,198)	(165,007,210)	(157,095,204)
3100	Total Accumulated Depreciation	(293,290,279)	(329,600,783)	(311,445,531)
	<u>SHORT TERM - TPUC</u>			
	General Support	0	788	394
	COE	3,252,305	2,861,795	3,057,050
	IOT	0	0	0
	C&WF	1,973,686	1,554,090	1,763,888
2003	Total Short Term TPUC	5,225,991	4,416,673	4,821,332
1220	Materials and Supplies	3,895,000	3,946,381	3,920,690
4040	Customer Deposits	0	0	0
4340	Deferred Taxes	(3,790,203)	(3,790,203)	(3,790,203)
	Cash Working Capital	999,107	999,107	999,107
	TOTAL RATE BASE	101,953,865	74,444,192	88,199,029

WITH 2005 Projected Ratebase & Expenses & 2004/2005 FCC Interstate Filing

GROSS PLANT		CURRENT YR NONREG ALLOC	Current Year From Download BUDGET	Current	Current	PRIOR YR NONREG ALLOC	PRIOR YEAR		
				Computed	Computation		From Download		
				REGULATED BUDGET	REGULATED PRIOR YEAR		BUDGET	REGULATED	BY CATEGORY
2111	LAND	0.000000	571,016	571,016	571,016	0.000000	571,016	571,016	
2112	MOTOR VEHICLES	0.000000	3,410,521	3,410,521	3,473,781	0.000000	3,473,781	3,442,151	
2114	SPECIAL PURPOSE VEHICLES	0.000000	0	0	0	0.000000	0	0	
2115	GARAGE WORK EQUIPMENT	0.000000	57,979	57,979	57,979	0.000000	57,979	57,979	
2116	OTHER WORK EQUIPMENT	0.000000	2,858,798	2,858,798	2,708,427	0.000000	2,708,427	2,783,613	
2121	BUILDINGS	0.000000	18,057,905	18,057,905	17,466,677	0.000000	17,466,677	17,762,291	
2122	FURNITURE	0.000000	330,398	330,398	330,398	0.000000	330,398	330,398	
2123.1	OFFICE SUPPORT EQUIPMENT	0.000000	23,526	23,526	22,841	0.000000	22,841	23,184	
2123.2	COMPANY COMMUNICATIONS	0.000000	19,212	19,212	19,403	0.000000	19,403	19,308	
2124	GENERAL PURPOSE COMPUTERS	0.000000	945,816	945,816	945,822	0.000000	945,822	945,819	25,935,758 GEN SUPPORT FAC
2212	DIGITAL/ELECTRICAL SWITCHING	0.000000	99,702,396	99,702,396	96,071,671	0.000000	96,071,671	97,887,034	97,887,034 C.O. SWITCH EQ.
2220	OPERATOR SYSTEMS	0.000000	1,194,737	1,194,737	1,194,737	0.000000	1,194,737	1,194,737	1,194,737 OPERATOR SYS EQ.
2231	RADIO SYSTEMS	0.000000	595,008	595,008	595,008	0.000000	595,008	595,008	
2232	CIRCUIT EQUIPMENT	0.000000	66,295,704	66,295,704	64,734,107	0.000000	64,734,107	65,514,905	66,109,913 C.O. TRANS EQ.
2310	STATION APPARATUS	0.000000	0	0	0	0.000000	0	0	
2321	CUSTOMER PREMISE WIRING	0.000000	0	0	0	0.000000	0	0	
2340	LARGE PBX'S	0.000000	0	0	0	0.000000	0	0	
2351	PAY STATION - COIN	0.000000	0	0	0	0.000000	0	0	
2351	PAY STATION - COINLESS	0.000000	0	0	0	0.000000	0	0	0 INFO ORIG/TERM
2411	POLE LINES	0.000000	1,061,801	1,061,801	1,069,672	0.000000	1,069,672	1,065,736	
2421	AERIAL CABLE	0.000000	35,665,191	35,665,191	35,436,948	0.000000	35,436,948	35,551,069	
2422	UNDERGROUND CABLE	0.000000	33,118,210	33,118,210	32,806,398	0.000000	32,806,398	32,962,304	
2423	BURIED CABLE	0.000000	112,339,412	112,339,412	109,270,181	0.000000	109,270,181	110,804,797	
2424	SUBMARINE CABLE	0.000000	0	0	0	0.000000	0	0	
2426	INTRABUILDING NETWORK C	0.000000	4,833,208	4,833,208	4,832,450	0.000000	4,832,450	4,832,829	
2431	AERIAL WIRE	0.000000	20,107	20,107	20,107	0.000000	20,107	20,107	
2441	UNDERGROUND CONDUIT	0.000000	17,372,072	17,372,072	17,286,626	0.000000	17,286,626	17,329,349	202,566,191 CA & WIRE FAC
2681	CAPITAL LEASES	0.000000	0	0	0	0.000000	0	0	0 CAPITAL LEASES
2682	LEASEHOLD IMPROVEMENTS	0.000000	0	0	0	0.000000	0	0	0 LEASEHLD IMPROV
2690	INTANGIBLE ASSETS	0.000000	0	0	0	0.000000	0	0	0 INTANGIBLE ASSETS
TOTALS			398,473,017	398,473,017	388,914,249		388,914,249	393,693,633	
		NONREG AMOUNT	=	0	0		TOTAL PLANT IN SERVICE		393,693,633
							CWIP		4,821,332
M&S	BUDGET	3,946,381					ADJUSTED PLANT IN SVS		398,514,965
	P.Y.	3,895,000							
	TOTAL	7,841,381					DEPRECIATION RESERVE		(311,445,531)
							MATERIALS & SUPPLIES		3,920,690

06/23/04
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PART 32 REGULATED AVERAGESGROSS PLANT - CWIPGROSS PLANT - CWIP

		<u>BUDGET</u>	<u>PRIOR YEAR</u>	<u>AVERAGE</u>	<u>TOTAL REGULATED</u>	<u>TOTAL BY CATEGORY</u>
2111	LAND	0	0	0	0	
2112	MOTOR VEHICLES	788	0	394	394	
2114	SPECIAL PURPOSE VEHICLES	0	0	0	0	
2115	GARAGE WORK EQUIPMENT	0	0	0	0	
2116	OTHER WORK EQUIPMENT	0	0	0	0	
2121	BUILDINGS	0	0	0	0	
2122	FURNITURE	0	0	0	0	
2123.1	OFFICE SUPPORT EQUIPMENT	0	0	0	0	
2123.2	COMPANY COMMUNICATIONS	0	0	0	0	
2124	GENERAL PURPOSE COMPUTERS	0	0	0	0	394 GEN SUPPORT FAC
2212	DIGITAL/ELECTRICAL SWITCHING	2,861,795	3,252,305	3,057,050	3,057,050	3,057,050 C.O. SWITCH EQ.
2220	OPERATOR SYSTEMS	0	0	0	0	0 OPERATOR SYS EQ.
2231	RADIO SYSTEMS	0	0	0	0	
2232	CIRCUIT EQUIPMENT	0	0	0	0	0 C.O. TRANS EQ.
2310	STATION APPARATUS	0	0	0	0	
2321	CUSTOMER PREMISE WIRING	0	0	0	0	
2340	LARGE PBX'S	0	0	0	0	
2351	PAY STATION - COIN	0	0	0	0	
2351	PAY STATION - COINLESS	0	0	0	0	0 INFO ORIG/TERM
2411	POLE LINES	1,554,090	1,973,686	1,763,888	1,763,888	
2421	AERIAL CABLE	0	0	0	0	
2422	UNDERGROUND CABLE	0	0	0	0	
2423	BURIED CABLE	0	0	0	0	
2426	INTRABUILDING NETWORK C	0	0	0	0	
2431	AERIAL WIRE	0	0	0	0	
2441	UNDERGROUND CONDUIT	0	0	0	0	1,763,888 CA & WIRE FAC
TOTALS		<u>4,416,673</u>	<u>5,225,991</u>	<u>4,821,332</u>	<u>4,821,332</u>	<u>4,821,332</u>

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PART 32 REGULATED AVERAGESDEPRECIATION RESERVEDEPRECIATION RESERVE

<u>REGULATED</u>		<u>CURRENT YR</u>	<u>CURR. YEAR</u>			<u>PRIOR YEAR</u>	<u>PRIOR YR</u>			<u>AVERAGE</u>	<u>TOTAL</u>	<u>TOTAL</u>
		<u>NONREG</u>	<u>DEREG ADJ</u>	<u>BUDGET</u>	<u>PRIOR YEAR</u>	<u>DEREG ADJ</u>	<u>NONREG</u>	<u>ALLOC</u>		<u>REGULATED</u>	<u>BY CATEGORY</u>	
<u>DEPRECIATION RESERVE</u>												
2111	LAND	0.000000	0	0	0	0	0.000000		0	0		
2112	MOTOR VEHICLES	0.000000	0	2,217,739	1,975,175	0	0.000000		2,096,457	2,096,457		
2114	SPECIAL PURPOSE VEHICLE	0.000000	0	0	0	0	0.000000		0	0		
2115	GARAGE WORK EQUIPMENT	0.000000	0	56,106	54,472	0	0.000000		55,289	55,289		
2116	OTHER WORK EQUIPMENT	0.000000	0	1,990,453	1,806,029	0	0.000000		1,898,241	1,898,241		
2121	BUILDINGS	0.000000	0	7,387,029	6,945,058	0	0.000000		7,166,044	7,166,044		
2122	FURNITURE	0.000000	0	228,402	219,945	0	0.000000		224,174	224,174		
2123.1	OFFICE SUPPORT EQUIPMENT	0.000000	0	0	0	0	0.000000		0	0		
2123.2	COMPANY COMMUNICATION	0.000000	0	(11,138)	(13,175)	0	0.000000		(12,157)	(12,157)		
2124	GENERAL PURPOSE COMPUTERS	0.000000	0	1,048,270	829,843	0	0.000000		939,056	939,056	12,367,104	
2212	DIGITAL/ELECTRICAL SWITCHES	0.000000	0	91,272,972	80,646,414	0	0.000000		85,959,693	85,959,693	85,959,693	
2212	EQUAL ACCESS EQUIPMENT	0.000000	0	0	0	0			0	0	-	
2220	OPERATOR SYSTEMS	0.000000	0	877,128	794,527	0			835,827	835,827	835,827	
2231	RADIO SYSTEMS	0.000000	0	683,133	599,994	0			641,563	641,563		
2232	CIRCUIT EQUIPMENT	0.000000	0	58,843,479	50,248,799	0			54,546,139	54,546,139	55,187,702	
2310	STATION APPARATUS	0.000000	0	0	0	0			0	0		
2321	CUSTOMER PREMISE WIRING	0.000000	0	0	0	0			0	0	-	
2340	LARGE PBX'S	0.000000	0	0	0	0			0	0		
2351	PAY STATION - COIN	0.000000	0	0	0	0			0	0		
2351	PAY STATION - COINLESS	0.000000	0	0	0	0			0	0	-	
2411	POLE LINES	0.000000	0	1,416,368	1,353,914	0			1,385,141	1,385,141		
2421	AERIAL CABLE	0.000000	0	35,748,435	32,863,117	0			34,305,776	34,305,776		
2422	UNDERGROUND CABLE	0.000000	0	33,794,634	30,101,420	0			31,948,027	31,948,027		
2423	BURIED CABLE	0.000000	0	83,412,490	75,112,616	0			79,262,553	79,262,553		
2426	INTRABUILDING NETWORK CABLE	0.000000	0	2,869,448	2,565,549	0			2,717,498	2,717,498		
2431	AERIAL WIRE	0.000000	0	38,349	37,232	0			37,790	37,790		
2441	UNDERGROUND CONDUIT	0.000000	0	7,727,486	7,149,350	0			7,438,418	7,438,418	157,095,204	
2681	CAPITAL LEASES	0.000000	0	0	0	0	0.000000		0	0	-	
2682	LEASEHOLD IMPROVEMENTS	0.000000	0	0	0	0	0.000000		0	0	-	
2690	INTANGIBLE ASSETS	0.000000	0	0	0	0			0	0	-	
TOTALS			0	329,600,783	293,290,279	0			311,445,531	311,445,531	311,445,531	
NET AMTS.				329,600,783	293,290,279							

06/23/04
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PART 32 REGULATED AVERAGES

COE - ACTUAL	Actual 2003	AVERAGE INVESTMENT TO BE ALLOCATED	COE BUDGET
CAT 1.2 TOTAL OP SYS (S-4,L49)	1,194,737	1,194,737	1,194,737
DIR ASST	0	1.000000	0
INTERCEPT		0.000000	
CAT 2 TANDEM SWITCH	4,663		4,663
CAT 3 LOCAL SW EQ (S-4,L60)	90,810,458	96,124,330	96,124,330
CAT 3 EQUAL ACCESS	1,758,041		1,758,041
TRANSMISSION		66,109,913	
4.11 EXCH CIRCUIT WB	231,405	0.003627	239,767
4.121 EXCH TRNK - EAS DIR	14,964,181	0.234532	15,504,922
4.122 EXCH TRNK - WB DIR	16,397,581		
INTRASTATE	12,345	0.000193	12,791
INTERSTATE	9,029,956	0.141526	9,356,260
LOCAL	7,355,280	0.115279	7,621,068
		0.256998	
4.123 EXCH TRNK - BASIC	6,436,589	0.100880	6,669,180
4.124 EXCH TRNK - SPEC DIR	14,740,693		
INTRASTATE	154,996	0.002429	160,597
INTERSTATE	8,186,113	0.128300	8,481,924
LOCAL	6,399,584	0.100300	6,630,837
		0.231030	
4.131 SUBS LINE - BASIC	6,364,712	0.099754	6,594,705
4.31 HOST/REMOTE EXCL WATS	4,669,140	0.073179	4,837,863
TOTAL TRANS. EQ.	63,804,301	100.00%	163,428,979
TOTAL COE INVESTMENT	157,572,200		165,191,683

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ACS OF ANCHORAGE
PART 32 REGULATED AVERAGES

C&WF	Actual 1995 w/Wideband	C&WF AVERAGE INVESTMENT	BUDGET	202,566,191
1.0 SUB LINE - JOINT	137,475,180	0.913303	185,004,383	
1.0 SUB LINE - DIRECT	1,383,655	0.009192	1,862,025	
2.1 EXCH TRNK - JOINT WIDE BAND	4,998,253	0.033205	6,726,296	
2.1 EXCH TRNK - DIRECT WIDE BAND	1,976,867			
INTRASTATE WB	1,913	0.000013	2,574	
INTERSTATE WB	673,542	0.004475	906,405	
LOCAL WB	1,301,412	0.008646	1,751,348	
2.2 EXCH TRNK - JOINT	1,065,450	0.007078	1,433,807	
2.2 EXCH TRNK - DIRECT	2,653,532			
INTRASTATE	18,027	0.000120	24,259	
INTERSTATE	461,358	0.003065	620,863	
LOCAL	2,174,147	0.014444	2,925,813	
4.1 HOST/REMOTE - JOINT	972,273	0.006459	1,308,416	
TOTAL OSP	150,525,210	100.00%	202,566,191	
General Support Fac. Tangible & Intangible			25,935,758	
			0	
TOTAL REGULATED PLANT			393,693,633	

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ACS OF ANCHORAGE, INC.
INTERSTATE TARIFF FILING - JULY 04/JUNE 05
OPERATING EXPENSES AND TAXES AFTER PART 64 ALLOCATIONS

<u>Acct</u>	<u>Account Title</u>	(Total Company) Projected 04/05 Test Year Ending 6/30/05	Part 64 Allocations	(Regulated) Projected 04/05 Test Year Ending 6/30/05
	<u>PLANT SPECIFIC OPERATIONS EXPENSE</u>			
6112	Motor Vehicle Expense	201,814	(17,030)	184,784
6113	Aircraft Expense	273,905	(12,087)	261,818
6114	Special Purpose Vehicle Expense	37	0	37
6115	Garage Work Equipment Expense	5,607	0	5,607
6116	Other Work Equipment Expense	25,241	0	25,241
	Total Network Support Expense	506,603	(29,117)	477,487
6121	Land and Building Expense	5,298,123	(177,091)	5,121,032
6122	Furniture and Artwork Expense	109,872	(1,804)	108,068
6123	Office Equipment Expense	1,479,508	(34,434)	1,445,074
6124	General Purpose Computers Expense	9,573,140	(436,875)	9,136,265
	Total General Support Expense	16,460,643	(650,203)	15,810,440
6212	Central Office Switching Exp-Digital Electronic	1,252,776	0	1,252,776
6220	Operators Systems Expense	18,534	0	18,534
6231	Radio Systems Expense	65,180	0	65,180
6232	Circuit Equipment Expense	702,298	0	702,298
	Total CO Transmission Expense	767,479	0	767,479
6351	Public Telephone Terminal Equipment	0	0	0
6362	Other Terminal Equipment Expense	0	0	0
	Total IO/T Expense	0	0	0
6411	Poles Expense	299,335	0	299,335
6421	Aerial Cable Expense	1,089,977	0	1,089,977
6422	Underground Cable Expense	110,171	0	110,171
6423	Buried Cable Expense	3,893,098	0	3,893,098
6426	Intrabuilding Network Cable Expense	0	0	0
6441	Conduit Systems Expense	12	0	12
	Total Cable & Wire Facilities Expense	5,392,593	0	5,392,593
	Total Plant Specific Operations Expense	24,398,628	(679,320)	23,719,309
	<u>PLANT NONSPECIFIC EXCLUDING DEPRECIATION</u>			
6512	Provisioning Expense	1,935	0	1,935
6531	Power Expense	535,928	0	535,928
6532	Network Administration Expense	1,446,320	0	1,446,320
6533	Testing Expense	1,311,550	0	1,311,550
6534	Plant Operation Administration Expense	1,617,075	0	1,617,075
6535	Engineering Expense	515,054	0	515,054
	Total Network Operating Expense	5,425,926	0	5,425,926
6540	Access Expense	2,754,664	0	2,754,664
	Total Plant Nonspecific Op Exp (Excl Dep)	8,182,525	0	8,182,525

ACS OF ANCHORAGE, INC.
INTERSTATE TARIFF FILING - JULY 04/JUNE 05
OPERATING EXPENSES AND TAXES AFTER PART 64 ALLOCATIONS

<u>Acct</u>	<u>Account Title</u>	(Total Company) Projected 04/05 Test Year Ending 6/30/05	Part 64 Allocations	(Regulated) Projected 04/05 Test Year Ending 6/30/05
	<u>DEPRECIATION EXPENSE</u>			
	Deprec. Exp. - General Support	1,171,848	(47,794)	1,124,053
	Deprec. Exp. - COE	19,194,745	0	19,194,745
	Deprec. Exp. - IOT	0	0	0
	Deprec. Exp. - C&WF	16,125,412	0	16,125,412
6560	Total Depreciation Expense	36,492,004	(47,794)	36,444,210
6565	Amortization Expense	0	0	0
	<u>CUSTOMER OPERATIONS EXPENSE</u>			
6611	Product Management Expense	946,699	(191,778)	754,922
6612	Sales Expense	2,732,272	(752,403)	1,979,868
6613	Product Advertising Expense	350,125	(22,770)	327,355
	Total Marketing Expense	4,029,096	(966,951)	3,062,145
6621	Call Completion Services - TRS	8,840	0	8,840
6622.10	Number Services Exp. - Operators	2,214,906	0	2,214,906
6622.20	Number Services Exp. - Directory	726,768	(1,906)	724,862
6623	Customer Service Expense	5,975,055	(220,634)	5,754,421
	Total Services Expense	8,925,569	(222,540)	8,703,029
	Total Customer Operations Expense	12,954,665	(1,189,492)	11,765,174
	<u>CORPORATE OPERATIONS EXPENSES</u>			
6711	Executive Expense	2,295,987	(105,892)	2,190,095
6712	Planning Expense	30,248	(170)	30,078
	Total Executive & Planning Expense	2,326,234	(106,062)	2,220,172
6721	Accounting and Finance Expense	2,407,886	(72,594)	2,335,292
6722	External Relations Expense	992,680	(20,546)	972,134
6723	Human Resources Expense	1,233,201	(55,150)	1,178,051
6724	Information Management Expense	2,865,423	(347,847)	2,517,576
6725	Legal Expense	2,706,494	(534,518)	2,171,976
6726	Procurement Expense	99,064	(4,404)	94,660
6728	Other General & Administration Expense	711,501	(31,645)	679,855
6720	Total General & Admin. Expense	11,016,250	(1,066,704)	9,949,545
	Total Corporate Operations Expense	13,342,484	(1,172,766)	12,169,718
7370	Special Charges (Charitable Contributions)	0	0	0
7240	Operating Other Taxes	2,555,355	(6,008)	2,549,347
7340	AFUDC	0	0	0
	TOTAL REGULATED OPERATING EXPENSES & TAXES	97,925,661	(3,095,380)	94,830,281
	<u>OTHER EXPENSES AND ADJUSTMENTS</u>			
7540	Interest on Customer Deposits	0	0	0
5240	Rent Revenue	(12,866,851)	0	(12,866,851)
5301	Uncollectibles	303,673	208,017	511,691
	TOTAL EXPENSES & OTHER ITEMS	85,362,483	(2,887,363)	82,475,121

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

PLANT SPECIFIC OPERATIONS

		<u>BUDGET</u>	<u>TOTAL</u>	<u>COST STUDY CLASSIFICATION</u>	<u>PART 36 SUMMARY</u>
6110	Network Supervision	477,487	477,487	477,487	477,487
6120	General Supervision	15,810,440	15,810,440	15,810,440	15,810,440
6210	COE Switching	1,252,776	1,252,776	1,252,776	
6220	Operator Services	18,534	18,534	18,534	
6230	COE Transmission	767,479	767,479	767,479	2,038,789
6310	IOT & Coin	0	0	0	0
6410	C&WF	5,392,593	5,392,593	5,392,593	5,392,593
PLANT SPECIFIC OPERATIONS		<u>23,719,309</u>	<u>23,719,309</u>	<u>23,719,309</u>	<u>23,719,309</u>

PLANT NON-SPECIFIC OPERATIONS

		<u>BUDGET</u>	<u>SUBTOTAL</u>	<u>CLASSIFICATION</u>	<u>PART 36 SUMMARY</u>
6512	M&S Provisioning	1,935			1,935
6530	Network Operations	5,425,926			5,425,926
6540	Access Expense	2,754,664	8,182,525	NETWORK OPER & PROV.	2,754,664
DEPRECIATION & AMORTIZATION		36,444,210			
Dereg Allocation		0	36,444,210	DEPRE. & AMORT.	
PLANT NON-SPECIFIC OPERATIONS		<u>44,626,734</u>	0 <u>44,626,734</u>		<u>8,182,525</u>

	<u>BUDGET</u>	<u>ALLOCATION</u>	<u>TOTAL COMPANY</u>
A/C 6560 THRU 6565 DEPRECIATION/AMORTIZATION EXPENSE:			
GEN SUPPORT FAC	1,124,053	0.030843	1,124,053
COE SWITCHING	11,377,768	0.312197	11,377,768
COE OPERATOR	111,001	0.003046	111,001
COE TRANSMISSION	7,705,976	0.211446	7,705,976
COE EQUAL ACCESS	0	0.000000	0
INFO ORIG/TERM	0	0.000000	0
CABLE & WIRE FAC	16,125,412	0.442468	16,125,412
CAPITAL LEASES	0	0.000000	0
LEASEHOLD IMPROVEMENTS	0	0.000000	0
INTANGIBLE ASSETS	0	0.000000	0
TOTAL	<u>36,444,210</u>	<u>100.00%</u>	<u>36,444,210</u>
EQUAL ACCESS AMORTIZATION - DEFERRED CHARGES			0
FUTURE USE DEPRECIATION EXPENSE			0
TOTAL DEPRECIATION EXPENSE & AMORTIZATION			<u>36,444,210</u>

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

			PART 36 SUMMARY
6610	MARKETING		
6611	PRODUCT MANAGEMENT	754,922	
6612	SALES	1,979,868	
6613	PRODUCT ADVERTISING	327,355	3,062,145
6620	SERVICES	0	
6621	CALL COMPETITION SERVICES-TRS	8,840	8,840
6622	NUMBER SERVICES	2,939,768	
6623	CUSTOMER SERVICES	5,754,421	8,694,189
TOTAL CUSTOMER OPERATIONS		11,765,174	11,765,174

	2003 Actual	ALLOCATION	
DIRECTORY SERVICES	724,862	0.246571	724,862
NUMBER SERVICES (LESS FMUS)	2,214,907	0.753429	2,214,906
TOTAL	2,939,769	100.00%	2,939,768

	2000 Directory ACTUALS		BUDGET
A/C 6622 CLASSIFIED		0.000000	0
A/C 6622 ALPHA	621,022	0.975606	707,179
A/C 6622 FOREIGN	15,528	0.024394	17,682
TOTAL	636,550	100.00%	724,862

	2000 STUDY		
FOREIGN: INTRA	9,516	0.612820	10,836
INTER	6,012	0.387180	6,846
FOREIGN	15,528		17,682

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

CUSTOMER OPERATIONS EXPENSE

			<u>BUDGET</u>	<u>SUBTOTAL</u>	<u>CLASSIFICATION</u>
6610	MARKETING CELLULAR		0		
6611	PRODUCT MANAGEMENT		754,922		
6612	SALES		1,979,868		
6613	PRODUCT ADVERTISING		327,355	3,062,145	
6621	CALL COMP EXP DA-TRS		8,840		
6622	NUMB SERVICES DA		2,214,906		
6622	CLASSIFIED	CALCULATED	0		
6622	TWX	CALCULATED	0		
6622	ALPHA	CALCULATED	707,179	2,930,926	
6622	FOREIGN - MTS INTRA	CALCULATED	10,836		2,948,608
6622	FOREIGN - MTS INTER	CALCULATED	6,846	17,682	
6623	LOCAL BUSINESS OFFICE				
1.11	EUSO PROC PRES	FR 623 ANAL	258,366		
1.12	EUSO PROC OTHER	FR 623 ANAL	2,845,913		
1.2	EU PAY & COLL	FR 623 ANAL	918,099		
1.3	EU BILLING INQ	FR 623 ANAL	600,588		
1.4	IXC SO PROC	FR 623 ANAL	165,323		
1.5	IXC PAY & COLL	FR 623 ANAL	557		
1.6	IXC BILLING INQ	FR 623 ANAL	8,975		
1.7	COIN COLL & ADM	FR 623 ANAL	0	4,797,821	
	SUBTOTAL CUSTOMER OPERATIONS EXPENSE PER BUDGETS		10,808,573	10,808,573	
2.0	CUSTOMER SERV REV ACCT				5,754,421
2.1	MSG PROCESS	FR 623 ANAL	0		
2.11	TOLL TICKET PROC	FR 623 ANAL	28,620		5,754,421 Control total
2.12	LOCAL MSG PROC	FR 623 ANAL	0		
2.2	OTH BILL & COLL	FR 623 ANAL	543,773		
2.3	CARR ACC BILL	FR 623 ANAL	376,863	949,256	
CATEGORY 3		FR 623 ANAL	7,344	7,344	
	SUBTOTAL CUSTOMER SERVICE REV ACCT (BUDGETED AS CORPORATE OPER EXPENSE)		956,600	11,765,174	

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

CORPORATE OPERATIONS EXPENSE		ADJUST	BUDGET	TOTAL	SUBTOTAL	CLASSIFICATION	PART 36 SUMMARY
6711	EXECUTIVE		2,190,095	2,190,095			
6712	PLANNING		30,078	30,078	2,220,172	EXEC & PLAN OTHER	2,220,172
6721	ACCOUNTING & FINANCE		2,335,292	2,335,292			
6722	EXTERNAL RELATIONS		972,134	972,134			
6723	HUMAN RESOURCES		1,178,051	1,178,051			
6724	INFORMATION MGMT EXP	DED FR G&A	2,517,576	2,517,576			
6725	LEGAL	0	2,171,976	2,171,976			
6726	PROCUREMENT	0	94,660	94,660			
6727	RESEARCH AND DEVELOPMENT	0	0	0			
6728	OTHER GENERAL & ADMIN	0	679,855	679,855	9,949,545		9,949,545
GENERAL & ADMINISTRATIVE					12,169,718		
OPERATING TAXES - OTHER					2,549,347		
OPERATING TAXES - OTHER					0		
PROV DEF INC TX					0		
OTHER REVENUE/EXPENSE (Rent Revenue)					(12,866,851)		
CONTRIBUTIONS					0		
INTEREST ON CUSTOMER DEPOSITS					0		
ALLOWANCE FUNDS DURING CONSTRUCTION (AFUDC)					0		
UNCOLLECTIBLES					511,691		
TOTAL EXPENSES & TAXES					82,475,121		
SUMMARY OF EXPENSES:					BUDGET		
PLANT SPECIFIC OPERATIONS					23,719,309		
PLANT NON-SPECIFIC OPERATIONS					8,182,525		
CUSTOMER OPERATIONS					11,765,174		
CORPORATE OPERATIONS					12,169,718		
OPERATING TAXES					2,549,347		2,549,347
REGULATED DEPRECIATION/AMORT - PIS					36,444,210		36,444,210
DEREGULATED DEPRECIATION					0		0
DEPRECIATION ON FUTURE USE					0		0
EQUAL ACCESS AMORTIZATION					0		0
CONTRIBUTIONS					0		0
INTEREST ON CUSTOMER DEPOSITS					0		0
UNCOLLECTIBLES					511,691		511,691
OTHER REVENUE/EXPENSES					(12,866,851)		(12,866,851)
ALLOWANCE FUNDS DURING CONSTRUCTION (AFUDC)					0		0
TOTAL EXPENSES & TAXES					82,475,121		38,808,114
TOTAL EXPENSES & TAXES FROM PART 36, S-1					82,475,122		82,475,121
DIFFERENCE					(1)		

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3 FACTOR AND ALLOCATOR FILE	06/23/04	2004/2005 FCC Interstate Filing				STATE R/R	0.1116	INTERSTATE R/R	0.112500	LOCAL	0.1116
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5 PRINT: DATAFILE		MESSAGE TOLL		MESSAGE TOLL		PRIVATE LINE		PRIVATE LINE			
6	TOTAL	INTRASTATE		INTERSTATE		INTRASTATE UNBUNDLED		INTERSTATE			
7 DESCRIPTION	COMPANY	INTRA	INTER	INTRA	INTER	INTRA	LOOPS	INTRA	INTER	LOC P/L	EXCHANGE
8											
9 SWS COMB TOLL & LOC	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 SWS SEP TOLL BOARDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11 SWS DSA BOARDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12 SWS DSB BOARDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 SWS DIR ASSIST BOARDS	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
14 SWS TSPS COMPLEX	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15 SERV OBS TOLL MOU	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16 PROCESSOR REAL TIME - RTA	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17 PROCESSOR REAL TIME - TSPS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18 RELATIVE MOU - TAND SW	1.000000	0.055731	0.000000	0.000000	0.944269	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19 RELATIVE MOU - SLU	1.000000	0.047334	0.000000	0.000000	0.126988	0.000000	0.000000	0.000000	0.000000	0.000000	0.825678
20 EQUAL ACCESS INVEST ALLOC	1.000000	0.262862	0.000000	0.000000	0.737138	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21 DIAL EQUIP MOU	1.000000	0.047334	0.000000	0.000000	0.126989	0.000000	0.000000	0.000000	0.000000	0.000000	0.825677
22 REL MOU - EXCHG TRUNK	1.000000	0.271528	0.000000	0.000000	0.728472	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23 HOST/REMOTE MOU	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
24 EQUIP FURN OTHERS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25 LOOPS (MTS = TOTAL)	164,254	0	0	0	0	26	0	0	5,654	4,655	0
26 CIRCUIT MILES (MTS=TOTAL)	0.000000	0	0	0	0	0	0	0	0	0	0
27 SPF	1.000000	0.200000	0	0	0.250000	0	0	0	0	0	0.550000
28 CMM	1.000000	0.000000	0	0	0	0	0	0	0	0	1.000000
29 EXCHG CIR WB	1.000001	0.000000	0.000000	0.000000	0.000000	0.001829	0.000000	0.000000	0.281317	0.716855	0.000000
30 EXCHG TRUNK WB	1.000001	0.000000	0.000000	0.000000	0.000000	0.001829	0.000000	0.000000	0.281317	0.716855	0.000000
31 IX WIDEBAND	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
32 DEFERRED EQUAL ACCESS ALI	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
33 END USER BILLED REV INC CCI	71,845,954	3,889,149	0	0	18,732,430	0	0	0	7,565,722	41,658,653	
34 IXC BILLED REVENUE	33,466,832	12,447,843	0	0	15,475,468	60,431	0	0	5,483,090	0	
35 PAYSTATION REVENUES	0	0	0	0	0	0	0	0	0	0	
36 BUSINESS OFFICE CONTACTS	1.000000	0.016779	0.000000	0.000000	0.015101	0.001678	0.000000	0.000000	0.065436	0.062081	0.838925
37 BILLING INQUIRY CONTACTS	1.000000	0.139640	0.000000	0.000000	0.112613	0.010511	0.000000	0.000000	0.048048	0.022523	0.666665
38 IXC SVC ORDER CONTACTS	1.000000	0.000000	0.000000	0.000000	0.227273	0.045455	0.000000	0.000000	0.727272	0.000000	0.000000
39 IXC BILLING INQUIRY CONTACT	1.000000	0.000000	0.000000	0.000000	0.000000	0.571429	0.000000	0.000000	0.428571	0.000000	0.000000
40 OTHER BILL & COLL ALLOC	1.000000	0.333333	0.000000	0.000000	0.333334	0.000000	0.000000	0.000000	0.000000	0.000000	0.333333
41 CARRIER ACC BILLING FACTOR	1.000000	0.500000	0.000000	0.000000	0.500000	0	0	0	0	0	0
42 SP + RC MESSAGES	0	0	0	0	0	0	0	0	0	0	0
43 UNCOLLECTIBLES FACTOR	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.153699	0.846301	

ACS OF ANCHORAGE, INC.
CALCULATION OF AVERAGE RATE BASE
For the Test Year Ended December 31, 2003

Acct No.	Account Title	Balances at 12/31/02	Balances at 12/31/03	Projected Average Balances 12/31/02 - 12/31/03
<u>PLANT IN SERVICE</u>				
2111	Land	570,145	571,016	570,581
2112	Motor Vehicles	3,541,667	3,538,215	3,539,941
2114	Special Purpose Vehicles	-	-	0
2115	Garage Work Equipment	56,533	57,979	57,256
2116	Other Work Equipment	2,432,147	2,565,965	2,499,056
2121	Buildings	16,716,742	16,898,958	16,807,850
2122	Furniture	329,894	330,398	330,146
2123.1	Office Support Equipment	-	-	0
2123.2	Company Communications Equip.	19,565	19,595	19,580
2124	General Purpose Computers	779,655	945,828	862,741
	Total Land and Support Assets	24,446,348	24,927,954	24,687,151
<u>CENTRAL OFFICE EQUIPMENT</u>				
2212	Digital/Electronic Switching	100,398,969	92,573,161	96,486,065
2212	Digital/Elect Switch - Equal Access	-	-	0
2220	Operator Systems	1,194,737	1,194,737	1,194,737
2231	Radio Systems	681,546	595,008	638,277
2232	Circuit Equipment	63,246,962	63,209,294	63,228,128
	Total Central Office Equipment	165,522,214	157,572,201	161,547,208
<u>INFORMATION ORIG/TERM EQUIP</u>				
2351	Public Telephone Terminal Equipmen	0	0	0
	Total Info. Orig/Term Equip.	0	0	0
<u>CABLE AND WIRE FACILITIES</u>				
2411	Poles	1,088,470	1,077,601	1,083,036
2421	Aerial Cable	34,727,774	35,210,166	34,968,970
2422	Underground Cable	32,195,919	32,497,522	32,346,720
2423	Buried Cable	103,211,396	106,284,805	104,748,100
2426	Intrabuilding Network Cable	4,727,644	4,831,692	4,779,668
2431	Aerial Wire	20,107	20,107	20,107
2441	Conduit Systems	17,122,355	17,201,600	17,161,977
	Total Cable and Wire Facilities	193,093,664	197,123,493	195,108,578
	Total Plant in Service	383,062,226	379,623,648	381,342,937
<u>ACCUMULATED DEPRECIATION</u>				
	General Support	(10,693,092)	(10,830,249)	(10,761,670)
	COE	(109,112,924)	(113,787,222)	(111,450,073)
	IOT	-	-	0
	C&WF	(118,457,168)	(133,942,071)	(126,199,619)
3100	Total Accumulated Depreciation	(238,263,183)	(258,559,542)	(248,411,363)
<u>SHORT TERM - TPUC</u>				
	General Support	260,543	765	130,654
	COE	2,272,239	2,778,442	2,525,340
	IOT	0	0	0
	C&WF	2,252,916	1,508,825	1,880,871
2003	Total Short Term TPUC	4,785,698	4,288,032	4,536,865
1220	Materials and Supplies	3,482,897	3,844,288	3,663,593
4040	Customer Deposits	0	0	0
4340	Deferred Taxes	(3,790,203)	(3,790,203)	(3,790,203)
	Cash Working Capital	1,007,407	1,007,407	1,007,407
	TOTAL RATE BASE	150,284,841	126,413,630	138,349,236

ACS OF ANCHORAGE, INC.
PART 32 REGULATED AVERAGES
2003 PYCOS

WITH 2003 PYCOS & 2002 PYCOS

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GROSS PLANT		CURRENT YR NONREG ALLOC	Current Year From Download BUDGET	Current	Current	PRIOR YR NONREG ALLOC	PRIOR YEAR			
				Computed	Computation		From Download			
				REGULATED BUDGET	REGULATED PRIOR YEAR		BUDGET	REGULATED	BY CATEGORY	
2111	LAND	0.000000	571,016	571,016	570,145	0.000000	570,145	570,581		
2112	MOTOR VEHICLES	0.000000	3,538,215	3,538,215	3,541,667	0.000000	3,541,667	3,539,941		
2114	SPECIAL PURPOSE VEHICLES	0.000000	0	0	0	0.000000	0	0		
2115	GARAGE WORK EQUIPMENT	0.000000	57,979	57,979	56,533	0.000000	56,533	57,256		
2116	OTHER WORK EQUIPMENT	0.000000	2,565,965	2,565,965	2,432,147	0.000000	2,432,147	2,499,056		
2121	BUILDINGS	0.000000	13,413,876	13,413,876	13,325,246	0.000000	13,325,246	13,369,561		
2122	FURNITURE	0.000000	330,398	330,398	329,894	0.000000	329,894	330,146		
2123.1	OFFICE SUPPORT EQUIPMENT	0.000000	0	0	0	0.000000	0	0		
2123.2	COMPANY COMMUNICATIONS	0.000000	19,595	19,595	19,565	0.000000	19,565	19,580		
2124	GENERAL PURPOSE COMPUTERS	0.000000	945,828	945,828	779,655	0.000000	779,655	862,741	21,248,862 GEN SUPPORT FAC	
2212	DIGITAL/ELECTRICAL SWITCHING	0.000000	92,573,161	92,573,161	100,398,969	0.000000	100,398,969	96,486,065	96,486,065 C.O. SWITCH EQ.	
2220	OPERATOR SYSTEMS	0.000000	1,194,737	1,194,737	1,194,737	0.000000	1,194,737	1,194,737	1,194,737 OPERATOR SYS EQ.	
2231	RADIO SYSTEMS	0.000000	595,008	595,008	681,546	0.000000	681,546	638,277		
2232	CIRCUIT EQUIPMENT	0.000000	63,209,294	63,209,294	63,246,962	0.000000	63,246,962	63,228,128	63,866,405 C.O. TRANS EQ.	
2310	STATION APPARATUS	0.000000	0	0	0	0.000000	0	0		
2321	CUSTOMER PREMISE WIRING	0.000000	0	0	0	0.000000	0	0		
2340	LARGE PBX'S	0.000000	0	0	0	0.000000	0	0		
2351	PAY STATION - COIN	0.000000	0	0	0	0.000000	0	0		
2351	PAY STATION - COINLESS	0.000000	0	0	0	0.000000	0	0	0 INFO ORIG/TERM	
2411	POLE LINES	0.000000	1,077,601	1,077,601	1,088,470	0.000000	1,088,470	1,083,036		
2421	AERIAL CABLE	0.000000	35,210,166	35,210,166	34,727,774	0.000000	34,727,774	34,968,970		
2422	UNDERGROUND CABLE	0.000000	32,497,522	32,497,522	32,195,919	0.000000	32,195,919	32,346,720		
2423	BURIED CABLE	0.000000	106,284,805	106,284,805	103,211,396	0.000000	103,211,396	104,748,100		
2424	SUBMARINE CABLE	0.000000	0	0	0	0.000000	0	0		
2426	INTRABUILDING NETWORK C	0.000000	4,831,692	4,831,692	4,727,644	0.000000	4,727,644	4,779,668		
2431	AERIAL WIRE	0.000000	20,107	20,107	20,107	0.000000	20,107	20,107		
2441	UNDERGROUND CONDUIT	0.000000	17,201,600	17,201,600	17,122,355	0.000000	17,122,355	17,161,977	195,108,578 CA & WIRE FAC	
2681	CAPITAL LEASES	0.000000	3,270,625	3,270,625	3,270,625	0.000000	3,270,625	3,270,625	3,270,625 CAPITAL LEASES	
2682	LEASEHOLD IMPROVEMENTS	0.000000	214,456	214,456	120,871	0.000000	120,871	167,664	167,664 LEASEHLD IMPROV	
2690	INTANGIBLE ASSETS	0.000000	0	0	0	0.000000	0	0	0 INTANGIBLE ASSETS	
TOTALS			379,623,648	379,623,648	383,062,226		383,062,226	381,342,937		
			NONREG AMOUNT	=	0	0	TOTAL PLANT IN SERVICE	381,342,937		
							CWIP	4,536,865		
M&S	BUDGET	3,844,288	ADJUSTED PLANT IN SVS							385,879,802
	P.Y.	3,482,897								
	TOTAL	7,327,185	DEPRECIATION RESERVE							(248,411,363)
			MATERIALS & SUPPLIES							3,663,593
	AVERAGE	3,663,593	TOTAL NET PLANT							141,132,032
DEFERRED TAXES										
	CY	3,790,203	Customer Deposits							0
	PY	3,790,203	Deferred Taxes							3,790,203
	TOTAL	7,580,406	MANUAL INPUT							1,007,407
	AVERAGE	3,790,203	Cost Study Total							138,349,236
			MANUAL INPUT				Control Total (C.S.)		138,349,236	
			Difference				0			

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PART 32 REGULATED AVERAGESGROSS PLANT - CWIPGROSS PLANT - CWIP

		<u>BUDGET</u>	<u>PRIOR YEAR</u>	<u>AVERAGE</u>
2111	LAND	0	0	0
2112	MOTOR VEHICLES	765	16,834	8,800
2114	SPECIAL PURPOSE VEHICLES	0	0	0
2115	GARAGE WORK EQUIPMENT	0	0	0
2116	OTHER WORK EQUIPMENT	0	0	0
2121	BUILDINGS	0	0	0
2122	FURNITURE	0	0	0
2123.1	OFFICE SUPPORT EQUIPMENT	0	0	0
2123.2	COMPANY COMMUNICATIONS	0	0	0
2124	GENERAL PURPOSE COMPUTERS	(0)	243,709	121,854
2212	DIGITAL/ELECTRICAL SWITCHING	1,516,843	878,048	1,197,445
2220	OPERATOR SYSTEMS	0	0	0
2231	RADIO SYSTEMS	0	0	0
2232	CIRCUIT EQUIPMENT	1,261,599	1,394,191	1,327,895
2310	STATION APPARATUS	0	0	0
2321	CUSTOMER PREMISE WIRING	0	0	0
2340	LARGE PBX'S	0	0	0
2351	PAY STATION - COIN	0	0	0
2351	PAY STATION - COINLESS	0	0	0
2411	POLE LINES	2,069	42,965	22,517
2421	AERIAL CABLE	130,812	92,302	111,557
2422	UNDERGROUND CABLE	109,814	224,623	167,219
2423	BURIED CABLE	1,180,345	1,825,011	1,502,678
2426	INTRABUILDING NETWORK C	758	1,022	890
2431	AERIAL WIRE	0	0	0
2441	UNDERGROUND CONDUIT	<u>85,026</u>	<u>66,992</u>	<u>76,009</u>
TOTALS		<u>4,288,032</u>	<u>4,785,698</u>	<u>4,536,865</u>

GROSS PLANT - CWIP

<u>TOTAL</u>	<u>TOTAL</u>	
<u>REGULATED</u>	<u>BY CATEGORY</u>	
0		
8,800		
0		
0		
0		
0		
0		
0		
121,854	130,654	GEN SUPPORT FAC
1,197,445	1,197,445	C.O. SWITCH EQ.
0	0	OPERATOR SYS EQ.
0		
1,327,895	1,327,895	C.O. TRANS EQ.
0		
0		
0		
0		
0	0	INFO ORIG/TERM
22,517		
111,557		
167,219		
1,502,678		
890		
0		
<u>76,009</u>	<u>1,880,871</u>	CA & WIRE FAC
<u>4,536,865</u>	<u>4,536,865</u>	

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PART 32 REGULATED AVERAGES

DEPRECIATION RESERVE

DEPRECIATION RESERVE

REGULATED		CURRENT YR NONREG ALLOC	CURR. YEAR DEREG ADJ	BUDGET	PRIOR YEAR	PRIOR YEAR DEREG ADJ	PRIOR YR NONREG ALLOC	AVERAGE	TOTAL REGULATED	TOTAL BY CATEGORY
DEPRECIATION RESERVE										
2111	LAND	0.000000	0	0	0	0	0.000000	0	0	
2112	MOTOR VEHICLES	0.000000	0	1,847,280	2,943,857	0	0.000000	2,395,569	2,395,569	
2114	SPECIAL PURPOSE VEHICLE	0.000000	0	0	0	0	0.000000	0	0	
2115	GARAGE WORK EQUIPMENT	0.000000	0	50,767	56,533	0	0.000000	53,650	53,650	
2116	OTHER WORK EQUIPMENT	0.000000	0	1,660,367	2,196,413	0	0.000000	1,928,390	1,928,390	
2121	BUILDINGS	0.000000	0	5,929,052	4,575,625	0	0.000000	5,252,338	5,252,338	
2122	FURNITURE	0.000000	0	205,011	323,296	0	0.000000	264,154	264,154	
2123.1	OFFICE SUPPORT EQUIPMENT	0.000000	0	0	0	0	0.000000	0	0	
2123.2	COMPANY COMMUNICATION	0.000000	0	(16,644)	19,565	0	0.000000	1,460	1,460	
2124	GENERAL PURPOSE COMPUTERS	0.000000	0	593,387	84,698	0	0.000000	339,043	339,043	10,234,604
2212	DIGITAL/ELECTRICAL SWITCHES	0.000000	0	71,076,633	70,384,581	0	0.000000	70,730,607	70,730,607	70,730,607
2212	EQUAL ACCESS EQUIPMENT	0.000000	0	0	0	0	0.000000	0	0	-
2220	OPERATOR SYSTEMS	0.000000	0	637,061	479,594	0	0.000000	558,327	558,327	558,327
2231	RADIO SYSTEMS	0.000000	0	592,259	670,546	0	0.000000	631,402	631,402	
2232	CIRCUIT EQUIPMENT	0.000000	0	41,481,269	37,578,203	0	0.000000	39,529,736	39,529,736	40,161,138
2310	STATION APPARATUS	0.000000	0	0	0	0	0.000000	0	0	
2321	CUSTOMER PREMISE WIRING	0.000000	0	0	0	0	0.000000	0	0	-
2340	LARGE PBX'S	0.000000	0	0	0	0	0.000000	0	0	
2351	PAY STATION - COIN	0.000000	0	0	0	0	0.000000	0	0	
2351	PAY STATION - COINLESS	0.000000	0	0	0	0	0.000000	0	0	-
2411	POLE LINES	0.000000	0	1,301,871	1,254,612	0	0.000000	1,278,242	1,278,242	
2421	AERIAL CABLE	0.000000	0	30,308,506	27,411,497	0	0.000000	28,860,001	28,860,001	
2422	UNDERGROUND CABLE	0.000000	0	26,534,992	22,985,541	0	0.000000	24,760,266	24,760,266	
2423	BURIED CABLE	0.000000	0	67,005,658	59,000,500	0	0.000000	63,003,079	63,003,079	
2426	INTRABUILDING NETWORK CABLE	0.000000	0	2,190,563	1,786,440	0	0.000000	1,988,501	1,988,501	
2431	AERIAL WIRE	0.000000	0	31,367	25,502	0	0.000000	28,434	28,434	
2441	UNDERGROUND CONDUIT	0.000000	0	6,569,114	5,993,076	0	0.000000	6,281,095	6,281,095	126,199,619
2681	CAPITAL LEASES	0.000000	0	509,481	399,606	0	0.000000	454,544	454,544	454,544
2682	LEASEHOLD IMPROVEMENTS	0.000000	0	51,548	93,498	0	0.000000	72,523	72,523	72,523
2690	INTANGIBLE ASSETS	0.000000	0	0	0	0	0.000000	0	0	-
TOTALS			0	258,559,542	238,263,183	0		248,411,363	248,411,363	248,411,363
NET AMTS.				258,559,542	238,263,183					

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PART 32 REGULATED AVERAGES

COE - ACTUAL	Average 2002/2003	AVERAGE INVESTMENT TO BE ALLOCATED	COE BUDGET
CAT 1.2 TOTAL OP SYS (S-4,L49)	1,194,737	1,194,737	
DIR ASST	1,194,737	1.000000	1,194,737
INTERCEPT	0	0.000000	0
CAT 2 TANDEM SWITCH	4,663		4,663
CAT 3 LOCAL SW EQ (S-4,L60)	94,723,362	94,723,361	94,723,361
CAT 3 EQUAL ACCESS	1,758,041		1,758,041
TRANSMISSION		63,866,405	
4.11 EXCH CIRCUIT WB	244,209	0.003824	244,209
4.121 EXCH TRNK - EAS DIR	14,567,183	0.228088	14,567,183
4.122 EXCH TRNK - WB DIR	16,926,687		
INTRASTATE	14,535	0.000228	14,535
INTERSTATE	8,834,140	0.138322	8,834,140
LOCAL	8,078,012	0.126483	8,078,012
		0.265033	
4.123 EXCH TRNK - BASIC	6,949,945	0.108820	6,949,945
4.124 EXCH TRNK - SPEC DIR	13,850,521		
INTRASTATE	161,110	0.002523	161,110
INTERSTATE	6,811,769	0.106657	6,811,769
LOCAL	6,877,642	0.107688	6,877,642
		0.216867	
4.131 SUBS LINE - BASIC	6,716,883	0.105171	6,716,883
4.31 HOST/REMOTE EXCL WATS	4,610,976	0.072197	4,610,976
TOTAL TRANS. EQ.	63,866,404	100.00%	159,784,504
TOTAL COE INVESTMENT	161,547,207		161,547,208

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PART 32 REGULATED AVERAGES

C&WF	Actual 1995 w/Wideband	C&WF AVERAGE INVESTMENT	BUDGET	195,108,578
1.0 SUB LINE - JOINT	137,475,180	0.913303	178,193,320	
1.0 SUB LINE - DIRECT	1,383,655	0.009192	1,793,473	
2.1 EXCH TRNK - JOINT WIDE BAND	4,998,253	0.033205	6,478,663	
2.1 EXCH TRNK - DIRECT WIDE BAND	1,976,867			
INTRASTATE WB	1,913	0.000013	2,480	
INTERSTATE WB	673,542	0.004475	873,035	
LOCAL WB	1,301,412	0.008646	1,686,871	
2.2 EXCH TRNK - JOINT	1,065,450	0.007078	1,381,021	
2.2 EXCH TRNK - DIRECT	2,653,532			
INTRASTATE	18,027	0.000120	23,366	
INTERSTATE	461,358	0.003065	598,006	
LOCAL	2,174,147	0.014444	2,818,098	
4.1 HOST/REMOTE - JOINT	972,273	0.006459	1,260,246	
TOTAL OSP	150,525,210	100.00%	195,108,578	
General Support Fac. Tangible & Intangible			21,248,862	
			3,438,289	
TOTAL REGULATED PLANT			381,342,937	

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ACS OF ANCHORAGE, INC.
INTERSTATE TARIFF FILING - YEAR ENDED 12/31/03
OPERATING EXPENSES AND TAXES AFTER PART 64 ALLOCATIONS

<u>Acct</u>	<u>Account Title</u>	(Total Company) Calendar Year Ending 12/31/03	Part 64 Allocations	(Regulated) Calendar Year Ending 12/31/03
	<u>PLANT SPECIFIC OPERATIONS EXPENSE</u>			
6112	Motor Vehicle Expense	373,755	(34,445)	339,310
6113	Aircraft Expense	274,490	(12,672)	261,818
6114	Special Purpose Vehicle Expense	17	0	17
6115	Garage Work Equipment Expense	3,600	(404)	3,196
6116	Other Work Equipment Expense	69,937	0	69,937
	Total Network Support Expense	721,799	(47,521)	674,278
6121	Land and Building Expense	4,088,656	(141,390)	3,947,266
6122	Furniture and Artwork Expense	113,468	(1,894)	111,574
6123	Office Equipment Expense	1,981,166	(47,208)	1,933,958
6124	General Purpose Computers Expense	8,717,345	(416,843)	8,300,502
	Total General Support Expense	14,900,635	(607,335)	14,293,300
6212	Central Office Switching Exp-Digital Electronic	1,101,094	0	1,101,094
6220	Operators Systems Expense	17,089	0	17,089
6231	Radio Systems Expense	46,377	0	46,377
6232	Circuit Equipment Expense	947,360	0	947,360
	Total CO Transmission Expense	993,737	0	993,737
6351	Public Telephone Terminal Equipment	0	0	0
6362	Other Terminal Equipment Expense	0	0	0
	Total IO/T Expense	0	0	0
6411	Poles Expense	339,528	0	339,528
6421	Aerial Cable Expense	839,495	0	839,495
6422	Underground Cable Expense	137,985	0	137,985
6423	Buried Cable Expense	4,279,449	0	4,279,449
6426	Intrabuilding Network Cable Expense	28,621	0	28,621
6441	Conduit Systems Expense	2,011	0	2,011
	Total Cable & Wire Facilities Expense	5,627,089	0	5,627,089
	Total Plant Specific Operations Expense	23,361,443	(654,856)	22,706,587
	<u>PLANT NONSPECIFIC EXCLUDING DEPRECIATION</u>			
6512	Provisioning Expense	49,727	0	49,727
6531	Power Expense	753,645	0	753,645
6532	Network Administration Expense	1,064,831	0	1,064,831
6533	Testing Expense	1,819,297	0	1,819,297
6534	Plant Operation Administration Expense	2,084,149	0	2,084,149
6535	Engineering Expense	846,850	0	846,850
	Total Network Operating Expense	6,568,772	0	6,568,772
6540	Access Expense	2,344,547	0	2,344,547
	Total Plant Nonspecific Op Exp (Excl Dep)	8,963,046	0	8,963,046

ACS OF ANCHORAGE, INC.
INTERSTATE TARIFF FILING - YEAR ENDED 12/31/03
OPERATING EXPENSES AND TAXES AFTER PART 64 ALLOCATIONS

<u>Acct</u>	<u>Account Title</u>	(Total Company) Calendar Year Ending 12/31/03	Part 64 Allocations	(Regulated) Calendar Year Ending 12/31/03
	<u>DEPRECIATION EXPENSE</u>			
	Deprec. Exp. - General Support	1,091,965	(46,430)	1,045,535
	Deprec. Exp. - COE	19,771,442	0	19,771,442
	Deprec. Exp. - IOT	0	0	0
	Deprec. Exp. - C&WF	15,495,867	0	15,495,867
6560	Total Depreciation Expense	36,359,273	(46,430)	36,312,843
6565	Amortization Expense	0	0	0
	<u>CUSTOMER OPERATIONS EXPENSE</u>			
6611	Product Management Expense	367,400	(93,333)	274,067
6612	Sales Expense	3,314,514	(1,259,605)	2,054,909
6613	Product Advertising Expense	241,464	(16,796)	224,668
	Total Marketing Expense	3,923,378	(1,369,734)	2,553,644
6621	Call Completion Services - TRS	18,194	0	18,194
6622.100	Number Services Exp. - Operators	2,094,304	0	2,094,304
6622.200	Number Services Exp. - Directory	1,151,758	(3,029)	1,148,729
6623	Customer Service Expense	6,064,194	(232,511)	5,831,683
	Total Services Expense	9,328,450	(235,540)	9,092,910
	Total Customer Operations Expense	13,251,828	(1,605,274)	11,646,554
	<u>CORPORATE OPERATIONS EXPENSES</u>			
6711	Executive Expense	2,081,447	(100,639)	1,980,808
6712	Planning Expense	31,865	(180)	31,685
	Total Executive & Planning Expense	2,113,312	(100,819)	2,012,493
6721	Accounting and Finance Expense	2,584,063	(80,327)	2,503,736
6722	External Relations Expense	856,390	(18,100)	838,290
6723	Human Resources Expense	2,001,348	(93,692)	1,907,656
6724	Information Management Expense	2,591,952	(358,123)	2,233,829
6725	Legal Expense	2,517,124	(619,458)	1,897,666
6726	Procurement Expense	111,332	(5,180)	106,152
6728	Other General & Administration Expense	694,328	(32,319)	662,009
6720	Total General & Admin. Expense	11,356,537	(1,207,199)	10,149,338
	Total Corporate Operations Expense	13,469,849	(1,308,018)	12,161,831
7370	Special Charges (Charitable Contributions)	0	0	0
7240	Operating Other Taxes	2,191,155	(5,164)	2,185,991
7340	AFUDC	0	0	0
	TOTAL REGULATED OPERATING EXPENSES & TAXES	97,596,594	(3,619,742)	93,976,852
	<u>OTHER EXPENSES AND ADJUSTMENTS</u>			
7540	Interest on Customer Deposits	0	0	0
5240	Rent Revenue	(12,492,088)	0	(12,492,088)
5301	Uncollectibles	363,797	147,894	511,691
	TOTAL EXPENSES & OTHER ITEMS	85,468,302	(3,471,848)	81,996,454

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

PLANT SPECIFIC OPERATIONS

		<u>BUDGET</u>	<u>TOTAL</u>	<u>COST STUDY CLASSIFICATION</u>	<u>PART 36 SUMMARY</u>
6110	Network Supervision	674,278	674,278	674,278	674,278
6120	General Supervision	14,293,300	14,293,300	14,293,300	14,293,300
6210	COE Switching	1,101,094	1,101,094	1,101,094	
6220	Operator Services	17,089	17,089	17,089	
6230	COE Transmission	993,737	993,737	993,737	2,111,920
6310	IOT & Coin	0	0	0	0
6410	C&WF	5,627,089	5,627,089	5,627,089	5,627,089
PLANT SPECIFIC OPERATIONS		<u>22,706,587</u>	<u>22,706,587</u>	<u>22,706,587</u>	<u>22,706,587</u>

PLANT NON-SPECIFIC OPERATIONS

		<u>BUDGET</u>	<u>SUBTOTAL</u>	<u>CLASSIFICATION</u>	<u>PART 36 SUMMARY</u>
6512	M&S Provisioning	49,727			49,727
6530	Network Operations	6,568,772			6,568,772
6540	Access Expense	2,344,547	8,963,046	NETWORK OPER & PROV.	2,344,547
DEPRECIATION & AMORTIZATION		36,312,843			
Dereg Allocation		0	36,312,843	DEPRE. & AMORT.	
PLANT NON-SPECIFIC OPERATIONS		<u>45,275,889</u>	0 <u>45,275,889</u>		<u>8,963,046</u>

	<u>BUDGET</u>	<u>ALLOCATION</u>	<u>TOTAL COMPANY</u>
A/C 6560 THRU 6565 DEPRECIATION/AMORTIZATION EXPENSE:			
GEN SUPPORT FAC	932,293	0.025674	932,293
COE SWITCHING	10,868,625	0.299305	10,868,625
COE OPERATOR	157,466	0.004336	157,466
COE TRANSMISSION	8,745,351	0.240834	8,745,351
COE EQUAL ACCESS	0	0.000000	0
INFO ORIG/TERM	0	0.000000	0
CABLE & WIRE FAC	15,495,867	0.426732	15,495,867
CAPITAL LEASES	109,154	0.003006	109,154
LEASEHOLD IMPROVEMENTS	4,089	0.000113	4,089
INTANGIBLE ASSETS	0	0.000000	0
TOTAL	<u>36,312,843</u>	<u>100.00%</u>	<u>36,312,843</u>
EQUAL ACCESS AMORTIZATION - DEFERRED CHARGES			0
FUTURE USE DEPRECIATION EXPENSE			0
TOTAL DEPRECIATION EXPENSE & AMORTIZATION			<u>36,312,843</u>

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

			PART 36 SUMMARY
6610	MARKETING		
6611	PRODUCT MANAGEMENT	274,067	
6612	SALES	2,054,909	
6613	PRODUCT ADVERTISING	224,668	2,553,644
6620	SERVICES	0	
6621	CALL COMPETITION SERVICES-TRS	18,194	18,194
6622	NUMBER SERVICES	3,243,033	
6623	CUSTOMER SERVICES	5,831,683	9,074,716
TOTAL CUSTOMER OPERATIONS		11,646,554	11,646,554

		2003 Actual	ALLOCATION
DIRECTORY SERVICES		1,148,729	0.354214
NUMBER SERVICES (LESS FMUS)		2,094,304	0.645786
TOTAL		3,243,033	100.00%

		2000 Directory ACTUALS	BUDGET
A/C 6622 CLASSIFIED			0.000000
A/C 6622 ALPHA		621,022	0.975606
A/C 6622 FOREIGN		15,528	0.024394
TOTAL		636,550	100.00%

		2000 STUDY	
FOREIGN:	INTRA	9,516	0.612820
	INTER	6,012	0.387180
	FOREIGN	15,528	
			28,022

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

CUSTOMER OPERATIONS EXPENSE

			<u>BUDGET</u>	<u>SUBTOTAL</u>	<u>CLASSIFICATION</u>
6610	MARKETING CELLULAR		0		
6611	PRODUCT MANAGEMENT		274,067		
6612	SALES		2,054,909		
6613	PRODUCT ADVERTISING		224,668	2,553,644	
6621	CALL COMP EXP DA-TRS		18,194		
6622	NUMB SERVICES DA		2,094,304		
6622	CLASSIFIED	CALCULATED	0		
6622	TWX	CALCULATED	0		
6622	ALPHA	CALCULATED	1,120,707	3,233,205	
6622	FOREIGN - MTS INTRA	CALCULATED	17,172		3,261,227
6622	FOREIGN - MTS INTER	CALCULATED	10,850	28,022	
6623	LOCAL BUSINESS OFFICE				
1.11	EUSO PROC PRES	FR 623 ANAL	261,835		
1.12	EUSO PROC OTHER	FR 623 ANAL	2,884,124		
1.2	EU PAY & COLL	FR 623 ANAL	930,426		
1.3	EU BILLING INQ	FR 623 ANAL	608,651		
1.4	IXC SO PROC	FR 623 ANAL	167,543		
1.5	IXC PAY & COLL	FR 623 ANAL	564		
1.6	IXC BILLING INQ	FR 623 ANAL	9,096		
1.7	COIN COLL & ADM	FR 623 ANAL	0	4,862,239	
	SUBTOTAL CUSTOMER OPERATIONS EXPENSE PER BUDGETS		10,677,110	10,677,110	
2.0	CUSTOMER SERV REV ACCT				5,831,683
2.1	MSG PROCESS	FR 623 ANAL	0		
2.11	TOLL TICKET PROC	FR 623 ANAL	29,004		5,831,683 Control total
2.12	LOCAL MSG PROC	FR 623 ANAL	0		
2.2	OTH BILL & COLL	FR 623 ANAL	551,074		
2.3	CARR ACC BILL	FR 623 ANAL	381,923	962,001	
CATEGORY 3		FR 623 ANAL	7,443	7,443	
	SUBTOTAL CUSTOMER SERVICE REV ACCT (BUDGETED AS CORPORATE OPER EXPENSE)		969,444	11,646,554	

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ACS OF ANCHORAGE
PART 32 REGULATED EXPENSES

CORPORATE OPERATIONS EXPENSE		ADJUST	BUDGET	TOTAL	SUBTOTAL	CLASSIFICATION	PART 36 SUMMARY
6711	EXECUTIVE		1,980,808	1,980,808			
6712	PLANNING		31,685	31,685	2,012,493	EXEC & PLAN OTHER	2,012,493
6721	ACCOUNTING & FINANCE		2,503,736	2,503,736			
6722	EXTERNAL RELATIONS		838,290	838,290			
6723	HUMAN RESOURCES		1,907,656	1,907,656			
6724	INFORMATION MGMT EXP	DED FR G&A	2,233,829	2,233,829			
6725	LEGAL	0	1,897,666	1,897,666			
6726	PROCUREMENT	0	106,152	106,152			
6727	RESEARCH AND DEVELOPMENT	0	0	0			
6728	OTHER GENERAL & ADMIN	0	662,009	662,009	10,149,338		10,149,338
GENERAL & ADMINSTRATIVE				12,161,831			
OPERATING TAXES - OTHER				2,185,991			
OPERATING TAXES - OTHER				0			
PROV DEF INC TX				0			
OTHER REVENUE/EXPENSE (Rent Revenue)				(12,492,088)			
CONTRIBUTIONS				0			
INTEREST ON CUSTOMER DEPOSITS				0			
ALLOWANCE FUNDS DURING CONSTRUCTION (AFUDC)				0			
UNCOLLECTIBLES				511,691			
TOTAL EXPENSES & TAXES				81,996,454			
SUMMARY OF EXPENSES:					BUDGET		
PLANT SPECIFIC OPERATIONS				22,706,587			
PLANT NON-SPECIFIC OPERATIONS				8,963,046			
CUSTOMER OPERATIONS				20,609,600			
CORPORATE OPERATIONS				12,161,831			
OPERATING TAXES				2,185,991		2,185,991	
REGULATED DEPRECIATION/AMORT - PIS				36,312,843		36,312,843	
DEREGULATED DEPRECIATION				0		0	
DEPRECIATION ON FUTURE USE				0		0	
EQUAL ACCESS AMORTIZATION				0		0	
CONTRIBUTIONS				0		0	
INTEREST ON CUSTOMER DEPOSITS				0		0	
UNCOLLECTIBLES				511,691		511,691	
OTHER REVENUE/EXPENSES				(12,492,088)		(12,492,088)	
ALLOWANCE FUNDS DURING CONSTRUCTION (AFUDC)				0		0	
TOTAL EXPENSES & TAXES				81,996,454		38,680,268	
TOTAL EXPENSES & TAXES FROM PART 36, S-1				81,996,454		81,996,454	
DIFFERENCE				0			

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3 FACTOR AND ALLOCATOR FILE		06/23/04		2003 PYCOS		STATE R/R		0.1116		INTERSTATE R/R		0.112500		LOCAL		0.1116							
4		02:54 PM		D		E		F		G		H		I		J		K		L		M	
5 PRINT: DATAFILE				MESSAGE TOLL		MESSAGE TOLL		MESSAGE TOLL		PRIVATE LINE		PRIVATE LINE		PRIVATE LINE		PRIVATE LINE		PRIVATE LINE		PRIVATE LINE		PRIVATE LINE	
6		TOTAL		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE		INTRASTATE	
7 DESCRIPTION		COMPANY		INTRA		INTER		INTRA		INTER		INTRA		LOOPS		INTRA		INTER		LOC P/L		EXCHANGE	
8																							
9 SWS COMB TOLL & LOC		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
10 SWS SEP TOLL BOARDS		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
11 SWS DSA BOARDS		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
12 SWS DSB BOARDS		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
13 SWS DIR ASSIST BOARDS		1.000000		0.306535		0.000000		0.000000		0.028655		0.000000		0.000000		0.000000		0.000000		0.000000		0.664810	
14 SWS TSPS COMPLEX		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
15 SERV OBS TOLL MOU		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
16 PROCESSOR REAL TIME - RTA		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
17 PROCESSOR REAL TIME - TSPS		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
18 RELATIVE MOU - TAND SW		1.000000		0.055731		0.000000		0.000000		0.944269		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
19 RELATIVE MOU - SLU		1.000000		0.047334		0.000000		0.000000		0.126988		0.000000		0.000000		0.000000		0.000000		0.000000		0.825678	
20 EQUAL ACCESS INVEST ALLOC		1.000000		0.262862		0.000000		0.000000		0.737138		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
21 DIAL EQUIP MOU		1.000000		0.047334		0.000000		0.000000		0.126989		0.000000		0.000000		0.000000		0.000000		0.000000		0.825677	
22 REL MOU - EXCHG TRUNK		1.000000		0.271528		0.000000		0.000000		0.728472		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
23 HOST/REMOTE MOU		1.000000		0.044685		0.000000		0.000000		0.160713		0.000000		0.000000		0.000000		0.000000		0.000000		0.794602	
24 EQUIP FURN OTHERS		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
25 LOOPS (MTS = TOTAL)		167,509		0		0		0		0		28		0		0		5,210		4,916		0	
26 CIRCUIT MILES (MTS=TOTAL)		0.000000		0		0		0		0		0		0		0		0		0		0	
27 SPF		1.000000		0.200000		0		0		0.250000		0		0		0		0		0		0.550000	
28 CMM		1.000000		0.000000		0		0		0		0		0		0		0		0		1.000000	
29 EXCHG CIR WB		1.000000		0.000000		0.000000		0.000000		0.000000		0.001980		0.000000		0.000000		0.275011		0.723009		0.000000	
30 EXCHG TRUNK WB		1.000000		0.000000		0.000000		0.000000		0.000000		0.001980		0.000000		0.000000		0.275011		0.723009		0.000000	
31 IX WIDEBAND		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
32 DEFERRED EQUAL ACCESS ALI		1.000000		0.000000		0.000000		0.000000		1.000000		0.000000		0.000000		0.000000		0.000000		0.000000		0.000000	
33 END USER BILLED REV INC CCI		71,845,954		3,889,149		0		0		18,732,430				0		0		7,565,722		41,658,653			
34 IXC BILLED REVENUE		33,466,832		12,447,843		0		0		15,475,468		60,431		0		0		5,483,090		0			
35 PAYSTATION REVENUES		0		0		0		0		0								0		0			
36 BUSINESS OFFICE CONTACTS		1.000000		0.016779		0.000000		0.000000		0.015101		0.001678		0.000000		0.000000		0.065436		0.062081		0.838925	
37 BILLING INQUIRY CONTACTS		1.000000		0.139640		0.000000		0.000000		0.112613		0.010511		0.000000		0.000000		0.048048		0.022523		0.666665	
38 IXC SVC ORDER CONTACTS		1.000000		0.000000		0.000000		0.000000		0.227273		0.045455		0.000000		0.000000		0.727272		0.000000		0.000000	
39 IXC BILLING INQUIRY CONTACT		1.000000		0.000000		0.000000		0.000000		0.000000		0.571429		0.000000		0.000000		0.428571		0.000000		0.000000	
40 OTHER BILL & COLL ALLOC		1.000000		0.333333		0.000000		0.000000		0.333334		0.000000		0.000000		0.000000		0.000000		0.000000		0.333333	
41 CARRIER ACC BILLING FACTOR		1.000000		0.500000		0.000000		0.000000		0.500000				0		0				0		0	
42 SP + RC MESSAGES		0		0		0		0										0		0		0	
43 UNCOLLECTIBLES FACTOR		1.000000		0.000000		0.000000		0.000000		0.000000										0.153699		0.846301	

COST SUPPORT

TAB B

ACS OF ANCHORAGE, INC.

**INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing**

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ACS OF ANCHORAGE, INC.
 REVENUE REQUIREMENT SUMMARY
 2004/2005 FCC Interstate Filing

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DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCAL P/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 NET INVESTMENT	S2,L33	88,199,029	11,887,293	0	0	16,920,051	58,848	0	0	6,714,775	7,234,552	45,383,512
2 RATE OF RETURN	CO RECORDS		0.1116	0.1116	0.1125	0.1125	0.1116	0.1116	0.1125	0.1125	0.1116	0.1116
3 RETURN ON INVESTMENT	L1 * L2	9,864,283	1,326,622	0	0	1,903,506	6,567	0	0	755,412	807,376	5,064,800
4 ALLOW FUNDS DUR CONSTR	S12,L29	0	0	0	0	0	0	0	0	0	0	0
5 INVEST TAX CREDIT	S11,L29	0	0	0	0	0	0	0	0	0	0	0
6 INTEREST & RELATED ITEMS	S11,L19	3,335,397	437,817	0	0	619,993	2,211	0	0	255,627	278,562	1,741,187
7 RENT REVENUE	S11,L24+L25	(12,866,851)	(1,536,111)	0	0	(2,291,533)	(8,449)	0	0	(963,200)	(1,015,725)	(7,051,833)
8 FED INC TAX BASE	L3-(L4+5+6)	6,528,886	888,805	0	0	1,283,513	4,357	0	0	499,785	528,814	3,323,613
9 FED INC TAX	S11,L31	3,515,554	478,587	0	0	691,122	2,346	0	0	269,115	284,746	1,789,638
10 FED INC TAX												
11 FED SURTAX												
12 STATE INC TAX BASE	S1,L8	10,044,440	1,367,392	0	0	1,974,635	6,703	0	0	768,900	813,560	5,113,250
13 STATE INC TAX	S11,L32	1,042,138	141,871	0	0	204,874	695	0	0	79,775	84,409	530,514
14 STATE INC TAX												
15 STATE SURTAX EXEMPTION												
16 OPERATING EXP & TAXES	S12,L18	94,830,282	10,893,473	0	0	17,095,753	85,503	0	0	6,178,633	6,820,956	53,755,964
17 NON OPERATING EXPENSE	S12,L24	0	0	0	0	0	0	0	0	0	0	0
18 UNCOLLECTIBLES	S12L26+27+28	511,691	0	0	0	0	0	0	0	0	78,646	433,044
19 GROSS REC TAX BASE												
20 GROSS REC TAX												
21 TOTAL REVENUE REQUIREMENT	L3+4+7+9+13+16 +17+18+20	96,897,097	11,304,442	0	0	17,603,722	86,662	0	0	6,319,736	7,060,408	54,522,127
			<u>11,304,442</u>	TOTAL MTS		<u>17,603,722</u>						
		INTERSTATE	INTRASTATE	LOCAL								
REVENUE REQUIREMENT INCL. B&C		23,923,458	11,391,105	61,582,535								
BILLING & COLLECTION		(793,828)	(577,587)	0								
TOLL REVENUE REQUIREMENTS		<u>23,129,630</u>	<u>10,813,518</u>	<u>61,582,535</u>								
Total Company Investment		<u>88,199,029</u>										
Total Company Expenses		<u>82,475,122</u>										
Total Company Expenses, Incl. Universal Service Expense		<u>82,475,122</u>										

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCAL P/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2110 GEN SUPPORT FACILITIES	S3,L10	25,935,758	3,096,344	0	0	4,619,052	17,031	0	0	1,941,525	2,047,401	14,214,406
2 2210 CENTRAL OFFICE SW EQUIP	S4,L62	97,887,034	5,012,331	0	0	13,507,054	0	0	0	0	0	79,367,648
3 2220 OPERATOR SYSTEMS EQUIP	S4,L49	1,194,737	366,229	0	0	34,235	0	0	0	0	0	794,273
4 2230 CENTRAL OFF TRANS EQUIP	S4,L88	66,109,913	3,267,914	0	0	7,186,899	174,809	0	0	18,119,201	14,599,616	22,761,475
5 2310 INF ORIG/TERM EQUIP	S5,L18	0	0	0	0	0	0	0	0	0	0	0
6 2410 CABLE & WIRE FACILITIES	S5,L37	202,566,191	35,258,352	0	0	44,767,976	66,687	0	0	9,410,788	14,431,642	98,630,753
7 2680 TANGIBLE ASSETS	S3,L27	0	0	0	0	0	0	0	0	0	0	0
8 2690 INTANGIBLE ASSETS	S3,L32	0	0	0	0	0	0	0	0	0	0	0
9 2001 TOTAL PLANT IN SERVICE	L1 - L8	393,693,633	47,001,169	0	0	70,115,216	258,527	0	0	29,471,514	31,078,658	215,768,555
10 DISTRIBUTION		1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
11 2002 PROP HELD FUTURE USE	S6,L9	0	0	0	0	0	0	0	0	0	0	0
12 2003 PLNT UND CONST-SHT TERM	S6,L15	4,821,332	575,595	0	0	858,659	3,166	0	0	360,920	380,602	2,642,389
13 2004 PLNT UND CONST-LNG TERM	S6,L21	0	0	0	0	0	0	0	0	0	0	0
14 2005 TEL PLANT ADJUSTMENT	S6,L27	0	0	0	0	0	0	0	0	0	0	0
15 2006 NON OPERATING PLANT												
16 2007 GOODWILL												
17 TOT PROP PLANT & EQ	L11 - L16	4,821,332	575,595	0	0	858,659	3,166	0	0	360,920	380,602	2,642,389
18 DISTRIBUTION	L17/L17	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
19 3100 ACCUM DEP -PLNT IN SERV	S7,L17	311,445,531	36,206,003	0	0	54,805,956	205,767	0	0	23,349,768	24,355,948	172,522,094
20 3200 ACCUM DEP -FUTURE USE	S7,L19	0	0	0	0	0	0	0	0	0	0	0
21 3400 ACCUM AMORT -TANG PROF	S7L21,22,23	0	0	0	0	0	0	0	0	0	0	0
22 3500 ACCUM AMORT -INTAN PROI	S7,L24	0	0	0	0	0	0	0	0	0	0	0
23 3600 ACCUM AMORT -TEL PL ADJ	S7,L25	0	0	0	0	0	0	0	0	0	0	0
24 4040 CUSTOMER DEPOSITS	S7,L27A	0	0	0	0	0	0	0	0	0	0	0
25 4340 NON CURR DEF INC TX	S7,L34	3,790,203	439,211	0	0	687,746	728	0	0	100,085	148,086	2,414,347
26 4370 OTHER DEF CREDITS	S7,L42	0	0	0	0	0	0	0	0	0	0	0
27 NET TEL PLANT		83,279,231	10,931,551	0	0	15,480,174	55,198	0	0	6,382,581	6,955,226	43,474,503
DISTRIBUTION	L27/L27	1.000000	0.131264	0.000000	0.000000	0.185883	0.000663	0.000000	0.000000	0.076641	0.083517	0.522033
28 1220 MATERIALS & SUPPLIES	S6,L31	3,920,690	682,429	0	0	866,489	1,291	0	0	182,147	279,326	1,909,009
29 1402 INV NONAFFILIATED CO'S	S6,L36	0	0	0	0	0	0	0	0	0	0	0
30 1439 DEFERRED CHGS	S6,L37,L37A	0	0	0	0	0	0	0	0	0	0	0
31 1500 OTHER JURISDTNAL ASSETS	S6,L38	0	0	0	0	0	0	0	0	0	0	0
32 CASH WORKING CAPITAL	S12L18-S9L21	999,107	273,313	0	0	573,388	2,359	0	0	150,047	0	0
33 TOT NET PLNT, M&S, CWC	L26+28-29+30-32	88,199,029	11,887,293	0	0	16,920,051	58,848	0	0	6,714,775	7,234,552	45,383,512
34 DISTRIBUTION	L33/L33	1.000000	0.134778	0.000000	0.000000	0.191839	0.000667	0.000000	0.000000	0.076132	0.082025	0.514558

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 CLASS A SEPARATIONS												
2 BIG THREE EXPENSES	S8,S9,S10	24,622,482	3,143,599	0	0	4,408,023	31,259	0	0	1,220,022	1,602,417	14,217,162
3 CLASS B SEPARATIONS												
4 COE, IOT, & CWF	S4+S5	367,757,875	43,904,825	0	0	65,496,165	241,496	0	0	27,529,989	29,031,258	201,554,150
5 COE,IOT,CWF,GEN SUPP ASSTS	S3+S4+S5	393,693,633	47,001,169	0	0	70,115,216	258,527	0	0	29,471,514	31,078,658	215,768,555
6 COE,IOT,CWF,GEN SUP,TAN ASS	S3+S4+S5	393,693,633	47,001,169	0	0	70,115,216	258,527	0	0	29,471,514	31,078,658	215,768,555
7 2110 LAND & SUPPORT ASSETS												
8 CLASS A COMPANIES	L8 * L2	0	0	0	0	0	0	0	0	0	0	0
9 CLASS B COMPANIES	L9 * L4	25,935,758	3,096,344	0	0	4,619,052	17,031	0	0	1,941,525	2,047,401	14,214,406
10 TOT LAND & SUPP ASSETS	L8+L9	25,935,758	3,096,344	0	0	4,619,052	17,031	0	0	1,941,525	2,047,401	14,214,406
11 DISTRIBUTION	L10/L10	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
12 TANGIBLE ASSETS												
13 2681 CAPITAL LEASES												
14 GENERAL SUPPORT	L11 * L14	0	0	0	0	0	0	0	0	0	0	0
15 CENT OFF EQUIP	S4,L91	0	0	0	0	0	0	0	0	0	0	0
16 INF ORIG/TERM	S5,L19	0	0	0	0	0	0	0	0	0	0	0
17 CABLE & WIRE FAC	S5,L38	0	0	0	0	0	0	0	0	0	0	0
18 UNDISTRIBUTED	L18 * L5	0	0	0	0	0	0	0	0	0	0	0
19 TOTAL CAPITAL LEASES	L13 THRU L18	0	0	0	0	0	0	0	0	0	0	0
20 2682 LEASEHOLD IMPROVEMENTS												
21 GENERAL SUPPORT	L11 * L21	0	0	0	0	0	0	0	0	0	0	0
22 CENT OFF EQUIP	S4,L91	0	0	0	0	0	0	0	0	0	0	0
23 INF ORIG/TERM	S5,L19	0	0	0	0	0	0	0	0	0	0	0
24 CABLE & WIRE FAC	S5,L38	0	0	0	0	0	0	0	0	0	0	0
25 UNDISTRIBUTED	L5 * L25	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL LEASEHOLD IMP	L21 - L25	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL TANGIBLE ASSETS	L19 + L26	0	0	0	0	0	0	0	0	0	0	0
28 DISTRIBUTION	L27/L27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29 2690 INTANGIBLE ASSETS												
30 ALLOCATED	L6 * L30	0	0	0	0	0	0	0	0	0	0	0
31 DIRECT ASSIGNMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
32 TOTAL INTANGIBLES	L30+L31	0	0	0	0	0	0	0	0	0	0	0
33 DISTRIBUTION	L32/L32	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 SWS COMB TOLL & LOCAL	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 SWS SEPARATE TOLL BOARDS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3 SWS DSA BOARDS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 SWS DSB BOARDS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 SWS DIR ASSIST BOARDS	CO RECORDS	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
6 SWS TSPS COMPLEX	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7 SERV OBS TOLL MOU	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8 PROCESSOR REAL TIME - RTA	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 PROCESSOR REAL TIME - TSPS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 RELATIVE MOU - TAND SW	CO RECORDS	1.000000	0.055731	0.000000	0.000000	0.944269	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11 RELATIVE MOU - SLU	CO RECORDS	1.000000	0.047334	0.000000	0.000000	0.126988	0.000000	0.000000	0.000000	0.000000	0.000000	0.825678
12 EQUAL ACCESS INVEST ALLOC	CO RECORDS	1.000000	0.262862	0.000000	0.000000	0.737138	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 DIAL EQUIP MOU	CO RECORDS	1.000000	0.047334	0.000000	0.000000	0.126989	0.000000	0.000000	0.000000	0.000000	0.000000	0.825677
14 RELATIVE MOU - EXCHG TRUNK	CO RECORDS	1.000000	0.271528	0.000000	0.000000	0.728472	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15 HOST/REMOTE MOU	CO RECORDS	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
16 EQUIP FURN OTHERS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17 LOOPS (SOURCE=MTS)	164254	174589	0	0	0	0	26	0	0	5,654	4,655	0
18 CIRCUIT MILES (SOURCE=MTS)	0	0	0	0	0	0	0	0	0	0	0	0
19 SPF	CO RECORDS	1.000000	0.200000	0.000000	0.000000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.550000
20 CMM	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
21 EXCHG CIR WB	CO RECORDS	1.000001	0.000000	0.000000	0.000000	0.000000	0.001829	0.000000	0.000000	0.281317	0.716855	0.000000
22 EXCHG TRUNK WB	CO RECORDS	1.000001	0.000000	0.000000	0.000000	0.000000	0.001829	0.000000	0.000000	0.281317	0.716855	0.000000
22A IX WIDEBAND	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23 2220 1.1 MANUAL SWITCHBOARDS												
24 COMBINED TOLL & LOCAL	LN 1 * L24	0	0	0	0	0	0	0	0	0	0	0
25 SEPARATE TOLL BOARDS	LN 2 * L25	0	0	0	0	0	0	0	0	0	0	0
26 SEPARATE DSA BOARDS	LN 3 * L26	0	0	0	0	0	0	0	0	0	0	0
27 SEPARATE DSB BOARDS	LN 4 * L27	0	0	0	0	0	0	0	0	0	0	0
28 DIRECT ASSIGNMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
29 TOTAL MANUAL BOARDS	LN 24 - 28	0	0	0	0	0	0	0	0	0	0	0
30 DISTRIBUTION	L29/L29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31 2220 1.2 AUXILLARY SWITCHBOARDS												
32 DIRECTORY ASSISTANCE	L5 * L32	1,194,737	366,229	0	0	34,235	0	0	0	0	0	794,273
33 INTERCEPT	SLU	0	0	0	0	0	0	0	0	0	0	0
34 TOLL RATE & ROUTE	L2 * L34	0	0	0	0	0	0	0	0	0	0	0
35 TOTAL AUXILLARY BOARDS	L32+L33+L34	1,194,737	366,229	0	0	34,235	0	0	0	0	0	794,273
36 DISTRIBUTION	L35/L35	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
37 2220 1.3 SERVICE OBSERVING												
38 TOLL	L7 * L38	0	0	0	0	0	0	0	0	0	0	0
39 EXCHANGE	DIRECT	0	0	0	0	0	0	0	0	0	0	0
40 DIRECT ASSIGNMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
41 TOTAL SERVICE OBSERVING	L38+L39+L40	0	0	0	0	0	0	0	0	0	0	0
42 DISTRIBUTION	L41/L41	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43 2220 1.4 TRAFFIC SERVICE POSITIONS												
44 OPERATOR	L6 * L44	0	0	0	0	0	0	0	0	0	0	0
45 REMOTE TRUNK ARRANGMNT	L8 * L45	0	0	0	0	0	0	0	0	0	0	0
46 OTHER	L9 * L46	0	0	0	0	0	0	0	0	0	0	0
47 TOTAL TSPS	L44+L45+L46	0	0	0	0	0	0	0	0	0	0	0
48 DISTRIBUTION	L47/L47	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
49 TOTAL OPERATOR SYSTEMS EQ	L29+35+41+47	1,194,737	366,229	0	0	34,235					0	794,273
50 DISTRIBUTION	L49/L49	1.000000	0.306535	0.000000	0.000000	0.028655					0.000000	0.664810
51 2210 2.0 TANDEM SWITCHING EQ												
52 2.1 ACCESS	L10 * L52	4,663	260	0	0	4,403					0	0
53 2.2 NON ACCESS	DIRECT	0	0	0	0	0					0	0
54 2.3 RESERVED	L12 * L54	0	0	0	0	0					0	0
55 TOTAL TANDEM SWITCH EQ	L52+L53+L54	4,663	260	0	0	4,403					0	0
56 DISTRIBUTION	L55/L55	1.000000	0.055731	0.000000	0.000000	0.944269					0.000000	0.000000
57 2210 3.0 LOCAL SWITCHING EQ												
58 3.1 ACCESS	L13 * L58	96,124,330	4,549,949	0	0	12,206,732					0	79,367,648
59 EQUAL ACCESS	S4,L12	1,758,041	462,122	0	0	1,295,919					0	0
60 TOTAL LOCAL SWITCH EQ	L58+L59	97,882,371	5,012,071	0	0	13,502,651					0	79,367,648
61 DISTRIBUTION	L60/L60	1.000000	0.051205	0.000000	0.000000	0.137948					0.000000	0.810847
62 TOTAL SWITCHING EQUIPMENT	L55+L60	97,887,034	5,012,331	0	0	13,507,054					0	79,367,648
63 DISTRIBUTION	L62/L62	1.000000	0.051205	0.000000	0.000000	0.137986					0.000000	0.810809
64 2230 4.0 CENTRAL OFFICE TRANS												
65 4.11 EXCH CIRCUIT WB	L21 * L65	239,767	0	0	0	0	439	0	0	67,451	171,878	0
66 4.121 EXCH TRNK - EAS	DIRECT	15,504,922									0	15,504,922
67 4.122 EXCH TRNK - WB	L22 * L67	16,990,119	0	0	0	0	12,791	0	0	9,356,260	7,621,068	0
68 4.123 EXCH TRNK - BASIC	L14 * L68	6,669,180	1,810,869	0	0	4,858,311					0	0
69 4.124 EXCH TRNK - SPEC	DIRECT	15,273,358	0	0	0	0	160,597	0	0	8,481,924	6,630,837	0
70 4.131 SUBS LINE - BASIC	L17*L19*L70	6,594,705	1,240,865	0	0	1,551,081	982	0	0	213,567	175,832	3,412,378
71 4.132 SUBS LINE - SPEC	DIRECT	0	0	0	0	0	0	0	0	0	0	0
72 TOTAL EXCHANGE CIRCUIT	L65 - L71	61,272,051	3,051,734	0	0	6,409,392	174,809	0	0	18,119,201	14,599,616	18,917,300
73 DISTRIBUTION	L72/L72	1.000000	0.049806	0.000000	0.000000	0.104605	0.002853	0.000000	0.000000	0.295717	0.238275	0.308743
74 2230 4.2 INTEREXCH CIRCUIT												
75 4.21 IX FURN OTH - IS	DIRECT	0				0				0		
76 4.22 IX WIDEBAND	L22A * L76	0	0	0	0	0	0	0	0	0	0	0
77 4.231 IX OTHER - BASIC	L18*L20*L77	0	0	0	0	0	0	0	0	0	0	0
78 4.232 IX OTHER - SPEC	DIRECT	0	0	0	0	0	0	0	0	0	0	0
79 4.24 NON ACCESS	DIRECT	0	0	0	0	0	0	0	0	0	0	0
80 TOTAL IX CIRCUIT	L75 - L79	0	0	0	0	0	0	0	0	0	0	0
81 DISTRIBUTION	L80/L80	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
82 2230 4.3 HOST/REMOTE												
83 4.31 EXCLUDING WATS	L15 * L83	4,837,863	216,180	0	0	777,507					0	3,844,175
84 3.32 CLOSED END WATS	DIRECT	0	0	0	0	0					0	0
85 TOTAL HOST/REMOTE	L83 + L84	4,837,863	216,180	0	0	777,507	0	0	0	0	0	3,844,175
86 DISTRIBUTION	L85/L85	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
87 EQUIPMENT RENTED OTHERS	L16 * L87	0	0	0	0	0	0	0	0	0	0	0
88 TOTAL COE TRANSMISSION	L72+80+85+87	66,109,913	3,267,914	0	0	7,186,899	174,809	0	0	18,119,201	14,599,616	22,761,475
89 DISTRIBUTION	L82/L82	1.000000	0.049432	0.000000	0.000000	0.108711	0.002644	0.000000	0.000000	0.274077	0.220839	0.344297
90 TOTAL COE EQUIPMENT	L49+L62+L88	165,191,683	8,646,473	0	0	20,728,189	174,809	0	0	18,119,201	14,599,616	102,923,396
91 DISTRIBUTION	L90/L90	1.000000	0.052342	0.000000	0.000000	0.125480	0.001058	0.000000	0.000000	0.109686	0.088380	0.623054

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 SPF	CO RECORDS	1.000000	0.200000	0.000000	0.000000	0.250000						0.550000
2 REL MOU - COINLESS PAY TEL	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000						0.000000
3 LOOPS (SOURCE=MTS)	164254	174589	0	0	0	0	26	0	0	5654	4655	0
4 EQUIV CHANNELS - EXCH WB	CO RECORDS	1.000001	0.000000	0.000000	0.000000	0.000000	0.001829	0.000000	0.000000	0.281317	0.716855	0.000000
5 EQUIV CHANNELS - IX WB	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6 CIRCUIT MILES (SOURCE=MTS)	0	0	0	0	0	0	0	0	0	0	0	0
7 REL MOU - EXCH TRNK	CO RECORDS	1.000000	0.271528	0.000000	0.000000	0.728472	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8 HOST REMOTE MOU	CO RECORDS	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
9 EQ FURNISHED OTHERS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 CMM	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000						1.000000
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11 2310 INF ORIG/TERM												
12 1.1 COIN PAY TEL	L1 * L11	0	0	0	0	0					0	0
13 1.2 COINLESS PAY TEL	L2 * L12	0	0	0	0	0					0	0
14 1.3 OTHER	L1 * L13	0	0	0	0	0					0	0
15 SUB TOTAL	L12+L13+L14	0	0	0	0	0					0	0
16 DISTRIBUTION	L15/L15	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
17 2.0 NEW CUST PREM EQ	DIRECT	0	0	0	0	0	0	0	0	0	0	0
18 TOTAL INF ORIG/TERM EQ	L15 + L17	0	0	0	0	0	0	0	0	0	0	0
19 DISTRIBUTION	L18/L18	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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20 2410 CABLE & WIRE FACILITIES												
21 1.0 SUB LINE - JOINT	L1,L3,L21	185,004,383	34,810,566	0	0	43,513,208	27,551	0	0	5,991,298	4,932,701	95,729,058
22 1.0 SUB LINE - DIRECT	DIRECT	1,862,025	0	0	0	0	0	0	0	0	0	1,862,025
23 2.1 EXCHG WB - JOINT	L4 * L23	6,726,296	0	0	0	0	12,302	0	0	1,892,221	4,821,779	0
24 2.1 EXCHG WB - DIRECT	DIRECT	2,660,328	0	0	0	0	2,574	0	0	906,405	1,751,348	0
25 2.2 EXCHG TRNK - JOINT	L7 * L25	1,433,807	389,319	0	0	1,044,488	0	0	0	0	0	0
26 2.2 EXCHG TRNK - DIRECT	DIRECT	3,570,936	0	0	0	0	24,259	0	0	620,863	2,925,813	0
27 3.1 IX WB - JOINT	L5 * L27	0	0	0	0	0	0	0	0	0	0	0
28 3.1 IX WB - DIRECT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
29 3.2 IX ACCESS-JOINT	L6*L10*L29	0	0	0	0	0	0	0	0	0	0	0
30 3.2 IX ACCESS-DIRECT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
31 3.3 IX NON ACCESS	DIRECT	0	0	0	0	0	0	0	0	0	0	0
32 4.1 HOST/REM - JOINT	L8 * L32	1,308,416	58,467	0	0	210,280	0	0	0	0	0	1,039,670
33 4.1 HOST/REM - DIRECT	DIRECT	0	0	0	0	0						
34 4.2 HOST/REM CL END WAT	DIRECT	0	0	0	0	0						
35 5.0 EQ FURN OTH - JOINT	L9 * L35	0	0	0	0	0	0	0	0	0	0	0
36 5.0 EQ FURN OTH - DIR	DIRECT	0	0	0	0	0	0	0	0	0	0	0
37 TOTAL CABLE & WIRE FAC	L21 - L36	202,566,191	35,258,352	0	0	44,767,976	66,687	0	0	9,410,788	14,431,642	98,630,753
38 DISTRIBUTION	L37/L37	1.000000	0.174058	0.000000	0.000000	0.221004	0.000329	0.000000	0.000000	0.046458	0.071244	0.486906

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2001 TEL PLANT IN SERVICE	S2,L10	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
2 2410 CABLE & WIRE FACILITIES	S5,L38	1.000000	0.174058	0.000000	0.000000	0.221004	0.000329	0.000000	0.000000	0.046458	0.071244	0.486906
3 DEFERRED CHARGES ALLOC.	DIRECT	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 2002 PROP HELD FUT USE												
5 GENERAL SUPPORT FAC	L1 * L5	0	0	0	0	0	0	0	0	0	0	0
6 CENTRAL OFFICE EQ	L1 * L6	0	0	0	0	0	0	0	0	0	0	0
7 CABLE & WIRE FAC	L1 * L7	0	0	0	0	0	0	0	0	0	0	0
8 UNDISTRIBUTED	L1 * L8	0	0	0	0	0	0	0	0	0	0	0
9 TOTAL PROP HELD FUT USE		0	0	0	0	0	0	0	0	0	0	0
10 2003 TEL PLANT UND CONST - SHORT TERM												
11 GENERAL SUPPORT FAC	L1 * L11	394	47	0	0	70	0	0	0	29	31	216
12 CENTRAL OFFICE EQ	L1 * L12	3,057,050	364,966	0	0	544,448	2,007	0	0	228,848	241,327	1,675,453
13 CABLE & WIRE FAC	L1 * L13	1,763,888	210,582	0	0	314,141	1,158	0	0	132,043	139,243	966,720
14 UNDISTRIBUTED	L1 * L14	0	0	0	0	0	0	0	0	0	0	0
15 TOTAL TPUC - SHORT TERM		4,821,332	575,595	0	0	858,659	3,166	0	0	360,920	380,602	2,642,389
16 2004 TEL PLANT UND CONST - LONG TERM												
17 GENERAL SUPPORT FAC	L1 * L17	0	0	0	0	0	0	0	0	0	0	0
18 CENTRAL OFFICE EQ	L1 * L18	0	0	0	0	0	0	0	0	0	0	0
19 CABLE & WIRE FAC	L1 * L19	0	0	0	0	0	0	0	0	0	0	0
20 UNDISTRIBUTED	L1 * L20	0	0	0	0	0	0	0	0	0	0	0
21 TOTAL TPUC - LONG TERM		0	0	0	0	0	0	0	0	0	0	0
22 2005 TEL PLANT ADJUSTMENT												
23 GENERAL SUPPORT FAC	L1 * L23	0	0	0	0	0	0	0	0	0	0	0
24 CENTRAL OFFICE EQ	L1 * L24	0	0	0	0	0	0	0	0	0	0	0
25 CABLE & WIRE FAC	L1 * L25	0	0	0	0	0	0	0	0	0	0	0
26 UNDISTRIBUTED	L1 * L26	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL TEL PLANT ADJ		0	0	0	0	0	0	0	0	0	0	0
28 1220 MATERIALS & SUPPLIES												
29 CPE	DIRECT	0	0	0	0	0	0	0	0	0	0	0
30 OTHER	L2 * L30	3,920,690	682,429	0	0	866,489	1,291	0	0	182,147	279,326	1,909,009
31 TOTAL M&S	L29+L30	3,920,690	682,429	0	0	866,489	1,291	0	0	182,147	279,326	1,909,009
32 DISTRIBUTION	L31/L31	1.000000	0.174058	0.000000	0.000000	0.221004	0.000329	0.000000	0.000000	0.046458	0.071244	0.486906
33 1402 INV NONAFFILIATED COMP												
34 RTB STOCK	L1 * L34	0	0	0	0	0	0	0	0	0	0	0
35 OTHER	DIRECT	0	0	0	0	0	0	0	0	0	0	0
36 TOTAL NONAFFIL INV	LN 34+35	0	0	0	0	0	0	0	0	0	0	0
37 1439 EQ ACCESS DEF CHGS	L3*L37	0	0	0	0	0	0	0	0	0	0	0
37A OTHER DEFFERED CHGS	L1 * L37A	0	0	0	0	0	0	0	0	0	0	0
38 1500 OTHER JURISDNAL ASSETS	DIRECT	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2110 GEN SUPORT FACILITIES	S3,L11	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
2 2230 CENTRAL OFFICE EQUIPMT	S4,L91	1.000000	0.052342	0.000000	0.000000	0.125480	0.001058	0.000000	0.000000	0.109686	0.088380	0.623054
3 2310 INF ORIG/TERM EQ	S5,L19	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 2410 CABLE & WIRE FACILITIES	S5,L38	1.000000	0.174058	0.000000	0.000000	0.221004	0.000329	0.000000	0.000000	0.046458	0.071244	0.486906
5 GEN SUPP,COE,IOT & CWF	S3,L5	393,693,633	47,001,169	0	0	70,115,216	258,527	0	0	29,471,514	31,078,658	215,768,555
6 2681 CAPITAL LEASES	S3,L19	0	0	0	0	0	0	0	0	0	0	0
7 2682 LEASEHOLD IMP	S3,L26	0	0	0	0	0	0	0	0	0	0	0
8 2680 TANGIBLE ASSETS	S3,L27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 2690 INTANGIBLE ASSETS	S3,L33	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 2005 TELE PLANT ADJUSTMENT	S6,L27	0	0	0	0	0	0	0	0	0	0	0
11 3100 ACCUM DEPRECIATION - PLANT IN SERV												
12 GENERAL SUPPORT	L1 * L12	12,367,104	1,476,448	0	0	2,202,530	8,121	0	0	925,789	976,274	6,777,941
13 COE - SWITCHING	L13*S4,L63	85,959,693	4,401,588	0	0	11,861,247	0	0	0	0	0	69,696,858
13A COE - OPERATOR	L13A*S4,L36	835,827	256,210	0	0	23,951	0	0	0	0	0	555,666
13B COE - TRANSMISSION	L13B*S4,L89	55,187,702	2,728,012	0	0	5,999,530	145,928	0	0	15,125,675	12,187,571	19,000,986
15 INFORMATION ORIG/TERM	L3 * L14	0	0	0	0	0	0	0	0	0	0	0
16 CABLE & WIRE FACILITIES	L4 * L15	157,095,204	27,343,744	0	0	34,718,698	51,718	0	0	7,298,304	11,192,103	76,490,643
17 TOT ACCUM DEP - IN SERV	L12 - L16	311,445,531	36,206,003	0	0	54,805,956	205,767	0	0	23,349,768	24,355,948	172,522,094
18 DISTRIBUTION	L17/L17	1.000000	0.116251	0.000000	0.000000	0.175973	0.000661	0.000000	0.000000	0.074972	0.078203	0.553940
19 3200 ACCUM DEP FUT USE	S6,L9*L19	0	0	0	0	0	0	0	0	0	0	0
20 3400 TANGIBLE ASSETS												
21 CAPITAL LEASES	L6 * L21	0	0	0	0	0	0	0	0	0	0	0
22 LEASEHOLD IMP	L7 * L22	0	0	0	0	0	0	0	0	0	0	0
23 UNDISTRIBUTED	L8 * L23	0	0	0	0	0	0	0	0	0	0	0
24 3500 INTANGIBLE ASSETS	L9 * L24	0	0	0	0	0	0	0	0	0	0	0
25 3600 TELE PLANT ADJUSTMENT	L10 * L25	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL ACCUM AMORT	L21 - L25	0	0	0	0	0	0	0	0	0	0	0
27 DISTRIBUTION	L26/L26	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27A 4040 CUSTOMER DEPOSITS	S2,L10*L27A	0	0	0	0	0	0	0	0	0	0	0
28 4340 NET NONCUR DEF OPER INC TAX												
29 GENERAL SUPPORT	L1 * L29	150,504	17,968	0	0	26,804	99	0	0	11,267	11,881	82,486
30 COE - SWITCHING	S4,L63	1,727,895	88,477	0	0	238,426	0	0	0	0	0	1,400,992
30A COE - OPERATOR	S4,L36	0	0	0	0	0	0	0	0	0	0	0
30B COE - TRANSMISSION	S4,L89	0	0	0	0	0	0	0	0	0	0	0
31 INFORMATION ORIG/TERM	L3 * L31	0	0	0	0	0	0	0	0	0	0	0
32 CABLE & WIRE FACILITIES	L4 * L32	1,911,804	332,766	0	0	422,517	629	0	0	88,818	136,205	930,869
33 UNDISTRIBUTED	L5 * L33	0	0	0	0	0	0	0	0	0	0	0
34 TOT NET DEFERD INC TAX	L29 - L33	3,790,203	439,211	0	0	687,746	728	0	0	100,085	148,086	2,414,347
35 DISTRIBUTION	L34/L34	1.000000	0.115881	0.000000	0.000000	0.181454	0.000192	0.000000	0.000000	0.026406	0.039071	0.636997
36 4370 OTH DEFERRED CREDITS												
37 GENERAL SUPPORT	L1 * L37	0	0	0	0	0	0	0	0	0	0	0
38 COE - SWITCHING	S4,L63	0	0	0	0	0	0	0	0	0	0	0
38A COE - OPERATOR	S4,L36	0	0	0	0	0	0	0	0	0	0	0
38B COE - CIRCUIT	S4,L89	0	0	0	0	0	0	0	0	0	0	0
39 INFORMATION ORIG/TERM	L3 * L39	0	0	0	0	0	0	0	0	0	0	0
40 CABLE & WIRE FACILITIES	L4 * L40	0	0	0	0	0	0	0	0	0	0	0
41 UNDISTRIBUTED	L5 * L41	0	0	0	0	0	0	0	0	0	0	0
42 TOT OTH DEFERD CREDITS	L37 - L41	0	0	0	0	0	0	0	0	0	0	0
43 DISTRIBUTION	L42/L42	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2110 GENERAL SUPPORT ASSET	S3,L11	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
2 2220,2210,2230 COE	S4,L91	1.000000	0.052342	0.000000	0.000000	0.125480	0.001058	0.000000	0.000000	0.109686	0.088380	0.623054
3 2310 COIN PUBLIC TEL	S5,L12	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
4 2310 COINLESS PUBLIC TEL	S5,L13	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
5 2310 OTHER IOT EQ	S5,L14	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
6 2410 CABLE & WIRE FAC	S5,L38	1.000000	0.174058	0.000000	0.000000	0.221004	0.000329	0.000000	0.000000	0.046458	0.071244	0.486906
7 6110 NETWORK SUPPORT EXP	L1 * L7	477,487	57,005	0	0	85,038	314	0	0	35,744	37,693	261,692
8 6120 GENERAL SUPPORT EXP	L1 * L8	15,810,440	1,887,532	0	0	2,815,774	10,382	0	0	1,183,554	1,248,096	8,665,103
9 TOTAL GEN SUPPORT EXP	L7 + L8	16,287,927	1,944,536	0	0	2,900,813	10,696	0	0	1,219,298	1,285,789	8,926,795
10 DISTRIBUTION	L9/L9	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
11 6210 COE SWITCHING EXP	L2 * L11	1,252,776	65,573	0	0	157,198	1,326	0	0	137,412	110,720	780,548
12 6220 OPER SYSTEMS EXP	L2 * L12	18,534	970	0	0	2,326	20	0	0	2,033	1,638	11,548
13 6230 COE TRANSMISSION EXP	L2 * L13	767,479	40,171	0	0	96,303	812	0	0	84,182	67,830	478,181
14 UNDISTRIBUTED	L2 * L14	0	0	0	0	0	0	0	0	0	0	0
15 TOT CENTRAL OFFICE EXP	L11+12+13+14	2,038,789	106,714	0	0	255,826	2,157	0	0	223,626	180,188	1,270,276
16 DISTRIBUTION	L15/L15	1.000000	0.052342	0.000000	0.000000	0.125480	0.001058	0.000000	0.000000	0.109686	0.088380	0.623054
17 6310 IOT EXP	L3 * L17	0	0	0	0	0					0	0
18 IOT EXP -COINLESS PAY	L4 * L18	0	0	0	0	0					0	0
19 IOT EXP -OTHER	L6 * L19	0	0	0	0	0	0	0	0	0	0	0
20 IOT EXP -CPE	DIRECT	0	0	0	0	0	0	0	0	0	0	0
21 TOTAL INF ORIG/TERM EXP	L17+18+19+20	0	0	0	0	0	0	0	0	0	0	0
22 DISTRIBUTION	L21/L21	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23 6410 C&WF EXP - ALLOCATED	L6 * L23	5,392,593	938,626	0	0	1,191,786	1,775	0	0	250,528	384,190	2,625,687
24 C&WF EXP DIRECT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
25 TOTAL C&WF EXPENSE	L23+L24	5,392,593	938,626	0	0	1,191,786	1,775	0	0	250,528	384,190	2,625,687
26 DISTRIBUTION	L25/L25	1.000000	0.174058	0.000000	0.000000	0.221004	0.000329	0.000000	0.000000	0.046458	0.071244	0.486906
27 PLNT SPEC EXP EXCL GEN SUPP	L15+21+25	7,431,382	1,045,341	0	0	1,447,612	3,933	0	0	474,155	564,378	3,895,964
28 DISTRIBUTION	L27/L27	1.000000	0.140666	0.000000	0.000000	0.194797	0.000529	0.000000	0.000000	0.063804	0.075945	0.524258

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2001 TEL PLANT IN SERV	S2,L10	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
2 2681 CAPITAL LEASES	S3,L19	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3 2682 LEASEHOLD IMPROVEMENT	S3,L26	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 2680 TANGIBLE PROPERTY	S3,L28	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 2690 INTANGIBLE PROPERTY	S3,L33	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6 2005 TEL PLANT ADJUSTMENT	S6,L27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7 COE, IOT AND C&WF	S4+S5	367,757,875	43,904,825	0	0	65,496,165	241,496	0	0	27,529,989	29,031,258	201,554,150
OTHER PROPERTY PLANT & EQUIP EXP												
8 6510 UNDISTRIBUTED	L1 * L8	0	0	0	0	0	0	0	0	0	0	0
9 6511 PROP HELD FOR FUT USE	L1 * L9	0	0	0	0	0	0	0	0	0	0	0
10 6512 MAT & SUPP PROV	L1 * L10	1,935	231	0	0	345	1	0	0	145	153	1,060
11 TOT OTH PROP/PLNT EQ EXP	L8+9+10	1,935	231	0	0	345	1	0	0	145	153	1,060
12 DISTRIBUTION	L11/L11	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
13 6530 NETWORK OPERATIONS EXIL7 * L13		5,425,926	647,775	0	0	966,335	3,563	0	0	406,179	428,329	2,973,744
14 6540 ACCESS CHARGE EXP	DIRECT	2,754,664	8,517	0	0	979,015	0	0	0	0	0	1,767,132
15 6560 DEPRECIATION EXPENSE												
16 GENERAL SUPPORT	S3,L11	1,124,053	134,195	0	0	200,189	738	0	0	84,146	88,734	616,051
17 COE - SWITCHING	S4,L63	11,377,768	582,602	0	0	1,569,974	0	0	0	0	0	9,225,192
17A COE - OPERATOR	S4,L36	111,001	34,026	0	0	3,181	0	0	0	0	0	73,794
17B COE - TRANSMISSION	S4,L89	7,705,976	380,918	0	0	837,727	20,376	0	0	2,112,030	1,701,776	2,653,148
18 COE - EQUAL ACCESS	S4,L59	0	0	0	0	0	0	0	0	0	0	0
19 INFORMATION ORIG/TERM	S5,L19	0	0	0	0	0	0	0	0	0	0	0
20 CABLE & WIRE FAC	S5,L38	16,125,412	2,806,764	0	0	3,563,783	5,309	0	0	749,152	1,148,840	7,851,564
21 TOT DEP EXP-PLNT IN SER	L16 - L20	36,444,210	3,938,504	0	0	6,174,855	26,423	0	0	2,945,327	2,939,351	20,419,750
22 PROP HELD FUT USE	L1 * L22	0	0	0	0	0	0	0	0	0	0	0
23 TOT DEP EXPENSE	L21+L22	36,444,210	3,938,504	0	0	6,174,855	26,423	0	0	2,945,327	2,939,351	20,419,750
24 DISTRIBUTION	L23/L23	1.000000	0.108069	0.000000	0.000000	0.169433	0.000725	0.000000	0.000000	0.080817	0.080653	0.560302
25 AMORTIZATION EXPENSE												
26 6563 CAPITAL LEASE	L2 * L26	0	0	0	0	0	0	0	0	0	0	0
27 6563 LEASEHOLD IMP	L3 * L27	0	0	0	0	0	0	0	0	0	0	0
28 6563 UNDISTRIBUTED	L4 * L28	0	0	0	0	0	0	0	0	0	0	0
29 6564 INTANGIBLE ASSETS	L5 * L29	0	0	0	0	0	0	0	0	0	0	0
30 6565 OTHER TPPA	L6 * L30	0	0	0	0	0	0	0	0	0	0	0
31 TOTAL AMORT EXP	L26 - L30	0	0	0	0	0	0	0	0	0	0	0
32 DISTRIBUTION	L31/L31	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 SWS - OPERATOR SERVICES	S4L1,2,3,4,6	0	0	0	0	0	0	0	0	0	0	0
2 SWS - DIRECTORY ASSISTANCE	S4,L5	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
3 SLU FACTOR	CO RECORDS	1.000000	0.047334	0.000000	0.000000	0.126988	0.000000	0.000000	0.000000	0.000000	0.000000	0.825678
4 END USER BILLED REV INC CCL	CO RECORDS	71,845,954	3,889,149	0	0	18,732,430	0	0	0	0	7,565,722	41,658,653
5 IXC BILLED REVENUE	CO RECORDS	33,466,832	12,447,843	0	0	15,475,468	60,431	0	0	5,483,090	0	0
6 PAYSTATION REVENUES	CO RECORDS	0	0	0	0	0	0	0	0	0	0	0
7 BUSINESS OFFICE ALLOCATOR	CO RECORDS	1.000000	0.016779	0.000000	0.000000	0.015101	0.001678	0.000000	0.000000	0.065436	0.062081	0.838925
8 BILLING INQUIRY ALLOCATOR	CO RECORDS	1.000000	0.139640	0.000000	0.000000	0.112613	0.010511	0.000000	0.000000	0.048048	0.022523	0.666665
9 IXC SVC ORDER ALLOCATOR	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.227273	0.045455	0.000000	0.000000	0.727272	0.000000	0.000000
10 IXC BILLING INQUIRY ALLOCATOR	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.571429	0.000000	0.000000	0.428571	0.000000	0.000000
11 OTHER BILL & COLL ALLOCATOR	CO RECORDS	1.000000	0.333333	0.000000	0.000000	0.333334	0.000000	0.000000	0.000000	0.000000	0.000000	0.333333
12 CARRIER ACC BILLING FACTOR	CO RECORDS	1.000000	0.500000	0.000000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 SP + RC MESSAGES	CO RECORDS	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER OPERATIONS EXPENSE												
14 6610 MARKETING	L4 * L14	3,062,145	165,759	0	0	798,394	0	0	0	0	322,458	1,775,532
15 6621 CALL COMPLETION EXCL DA	DIRECT	8,840	0	0	0	8,840	0	0	0	0	0	0
16 6622 NUMBER SERVICES DA	L2 * L16	2,214,906	678,946	0	0	63,468	0	0	0	0	0	1,472,492
17 6622 CLASSIFIED	DIRECT	0	0	0	0	0	0	0	0	0	0	0
18 6622 TWX	DIRECT	0	0	0	0	0	0	0	0	0	0	0
19 6622 ALPHA	L3 * L19	707,179	33,474	0	0	89,803	0	0	0	0	0	583,903
20 6622 FOREIGN	DIRECT	17,682	10,836	0	0	6,846	0	0	0	0	0	0
21 6623 1.0 LOCAL BUSINESS OFFICE												
22 1.11 EU SO PROC - PRESUB	DIRECT	258,366	0	0	0	258,366	0	0	0	0	0	0
23 1.12 EU SO PROC - OTHER	L7 * L23	2,845,913	47,752	0	0	42,976	4,775	0	0	186,225	176,677	2,387,508
24 1.2 EU PAYMENT & COLL	L4 * L24	918,099	49,698	0	0	239,376	0	0	0	0	96,680	532,344
25 1.3 EU BILLING INQUIRY	L8 * L25	600,588	83,866	0	0	67,634	6,313	0	0	28,857	13,527	400,391
26 1.4 IXC SO PROCESSING	L9 * L26	165,323	0	0	0	37,573	7,515	0	0	120,235	0	0
27 1.5 IXC PAYMENT & COLL	L5 * L27	557	207	0	0	257	1	0	0	91	0	0
28 1.6 IXC BILLING INQUIRY	L10 * L28	8,975	0	0	0	0	5,129	0	0	3,847	0	0
29 1.7 COIN COLLECT & ADM	L6 * L29	0	0	0	0	0	0	0	0	0	0	0
30 TOTAL LOCAL BUS OFFICE	L22 - L29	4,797,821	181,523	0	0	646,183	23,733	0	0	339,255	286,884	3,320,243
31 2.0 CUSTOMER SERV REV ACCTG												
32 2.1 MESSAGE PROCESSING												
33 2.11 TLAC	DIRECT	28,620	0	0	0	28,620	0	0	0	0	0	0
34 2.12 LOCAL MESSAGE PROC	DIRECT	0	0	0	0	0	0	0	0	0	0	0
35 2.2 OTH BILLING & COLL	L11 * L35	543,773	190,797	0	0	162,178	0	0	0	0	0	190,797
36 2.3 CARRIER ACC BILLING	L12 * L36	376,863	188,432	0	0	188,432	0	0	0	0	0	0
37 TOTAL CUSTOMER SERVICES	L33 - L36	949,256	379,229	0	0	379,230	0	0	0	0	0	190,797
38 TOTAL CAT 1 & CAT 2												
39 DISTRIBUTION	L30 + L37 L38/L38	5,747,076	560,752	0	0	1,025,413	23,733	0	0	339,255	286,884	3,511,040
40 3.0 ALL OTHER CUST SERV	L39 * L40	7,344	717	0	0	1,310	30	0	0	434	367	4,487
41 TOTAL SERVICES EXP	L15-20+38+40	8,703,029	1,284,724	0	0	1,195,681	23,763	0	0	339,688	287,251	5,571,921
42 DISTRIBUTION	L41/L41	1.000000	0.147618	0.000000	0.000000	0.137387	0.002730	0.000000	0.000000	0.039031	0.033006	0.640228
43 TOTAL CUSTOMER OPER EXPENS												
44 DISTRIBUTION	L14-20+L41 L43/L43	11,765,174	1,450,484	0	0	1,994,076	23,763	0	0	339,688	609,709	7,347,454
		1.000000	0.123286	0.000000	0.000000	0.169490	0.002020	0.000000	0.000000	0.028872	0.051823	0.624509

ACS OF ANCHORAGE, INC.
CORPORATE & OTHER OPERATING EXPENSE & TAXES
2004/2005 FCC Interstate Filing

S-11
23-Jun-04

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 BIG THREE EXPENSES	S8,S9,S10	24,622,482	3,143,599	0	0	4,408,023	31,259	0	0	1,220,022	1,602,417	14,217,162
2 2001 TEL PLANT IN SERVICE	S2,L10	1.000000	0.119385	0.000000	0.000000	0.178096	0.000657	0.000000	0.000000	0.074859	0.078941	0.548062
3 2004 PLNT UND CONST-LONG TR	S2,L13	0	0	0	0	0	0	0	0	0	0	0
4 2680 CAPITAL LEASES	S3,L19	0	0	0	0	0	0	0	0	0	0	0
5 E.A. ALLOCATION	S2,L30	1,758,041	462,122	0	0	1,295,919	0	0	0	0	0	0
6 NET TEL PLNT-OPERATING	S2,L27	1.000000	0.131264	0.000000	0.000000	0.185883	0.000663	0.000000	0.000000	0.076641	0.083517	0.522033
7												
8 COPORATE OPERATIONS EXPENSE												
9 6710 EXEC & PLANNING-EAS	DIRECT	0									0	0
10 EXEC & PLANNING-OTHER	L1 * L10	2,220,172	283,454	0	0	397,465	2,819	0	0	110,008	144,488	1,281,940
11 6720 GEN & ADMIN-EAS	DIRECT	0									0	0
12 GEN & ADMIN-OTHER	L1 * L12	9,949,545	1,270,278	0	0	1,781,210	12,631	0	0	492,991	647,511	5,744,924
13 TOTAL CORPORATE EXP	L9+10+11+12	12,169,718	1,553,731	0	0	2,178,675	15,450	0	0	602,999	791,998	7,026,865
14 DISTRIBUTION	L13/L13	1.000000	0.127672	0.000000	0.000000	0.179024	0.001270	0.000000	0.000000	0.049549	0.065079	0.577406
15 EQUAL ACCESS EXPENSE	S-2,L30	0	0	0	0	0						
16 7500 INT EXP-CUST DEPOSITS	L6 * L16	0	0	0	0	0	0	0	0	0	0	0
17 OTHER FIXED CHGS-OPER	L6 * L17	3,335,397	437,817	0	0	619,993	2,211	0	0	255,627	278,562	1,741,187
18 OTHER FIXED CHGS-NON OP	DIRECT	0									0	0
19 TOTAL	L16+17+18	3,335,397	437,817	0	0	619,993	2,211	0	0	255,627	278,562	1,741,187
20 BASIS FOR INC TAX ALLOC												
21 TOT OPER REVENUES	CO RECORDS	92,490,126	10,418,537	0	0	26,460,612	95,625	0	0	6,213,413	8,678,966	40,622,973
22 LESS: OPER EXP & TAX	S12,L18	94,830,281	10,893,473	0	0	17,095,753	85,503	0	0	6,178,633	6,820,956	53,755,964
23 OP FIXED CHGS	L17	3,335,397	437,817	0	0	619,993	2,211	0	0	255,627	278,562	1,741,187
24 RENT REVENUE	L2 * L24	(12,866,851)	(1,536,111)	0	0	(2,291,533)	(8,449)	0	0	(963,200)	(1,015,725)	(7,051,833)
25 INT INC BOND RES ADJ	L1 * L25	0	0	0	0	0	0	0	0	0	0	0
26 NET TAXABLE INCOME	L21-(L22-25)	15,013,643	623,357	0	0	11,036,399	16,361	0	0	742,352	2,595,173	0
27 DISTRIBUTION	L26/L26	1.000000	0.041519	0.000000	0.000000	0.735091	0.001090	0.000000	0.000000	0.049445	0.172854	0.000000
28 OPERATING TAXES												
29 7210 OPER ITC AMORT	L2 * L29	0	0	0	0	0	0	0	0	0	0	0
30 OPER ITC EXPENSE	L2 * L30	0	0	0	0	0	0	0	0	0	0	0
31 7220 OPER FED INC TAX	DIRECT	2,530,494	105,065	0	0	1,860,144	2,758	0	0	125,121	437,407	0
32 7230 OPER ST & LOC INC TAX	DIRECT	750,131	31,145	0	0	551,414	817	0	0	37,090	129,663	0
33 7240 OPER TAXES -OTHER	L2 * L33	2,549,347	304,354	0	0	454,028	1,674	0	0	190,842	201,249	1,397,200
33A OPER TAXES -OTHER	L33A*S10,L4	0	0	0	0	0	0	0	0	0	0	0
34 7250 PROV FOR DEF INC TAX		0	0	0	0	0	0	0	0	0	0	0
35 TOTAL OPER TAXES	L29 - L34	5,829,971	440,564	0	0	2,865,587	5,249	0	0	353,053	768,319	1,397,200

ACS OF ANCHORAGE, INC.
OPERATING EXPENSE & TAX SUMMARY
2004/2005 FCC Interstate FilingS-12
23-Jun-04

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 6110 NETWORK SUPPORT EXP	S8,L7	477,487	57,005	0	0	85,038	314	0	0	35,744	37,693	261,692
2 6120 GENERAL SUPPORT EXP	S8,L8	15,810,440	1,887,532	0	0	2,815,774	10,382	0	0	1,183,554	1,248,096	8,665,103
3 6210 CENTRAL OFFICE EXP	S8,L15	2,038,789	106,714	0	0	255,826	2,157	0	0	223,626	180,188	1,270,276
4 6310 INF ORIG/TERM EXP	S8,L21	0	0	0	0	0	0	0	0	0	0	0
5 6410 CABLE & WIRE FAC EXP	S8,L25	5,392,593	938,626	0	0	1,191,786	1,775	0	0	250,528	384,190	2,625,687
6 6510 OTHER PLANT EXP	S9,L11	1,935	231	0	0	345	1	0	0	145	153	1,060
7 6530 NETWORK OPERATIONS EXI	S9,L13	5,425,926	647,775	0	0	966,335	3,563	0	0	406,179	428,329	2,973,744
8 6540 ACCESS CHARGE EXP	S9,L14	2,754,664	8,517	0	0	979,015	0	0	0	0	0	1,767,132
9 6610 MARKETING EXP	S10,L14	3,062,145	165,759	0	0	798,394	0	0	0	0	322,458	1,775,532
10 6620 SERVICES EXP	S10,L41	8,703,029	1,284,724	0	0	1,195,681	23,763	0	0	339,688	287,251	5,571,921
11 6710 EXEC & PLANNING EXP	S11,L9+10	2,220,172	283,454	0	0	397,465	2,819	0	0	110,008	144,488	1,281,940
12 6720 GEN & ADMIN EXP	S11,L11+12	9,949,545	1,270,278	0	0	1,781,210	12,631	0	0	492,991	647,511	5,744,924
13 TOTAL OPERATING EXP	L1 - L12	55,836,725	6,650,615	0	0	10,466,870	57,406	0	0	3,042,464	3,680,357	31,939,014
14 DISTRIBUTION	L13/L13	1.000000	0.119108	0.000000	0.000000	0.187455	0.001028	0.000000	0.000000	0.054489	0.065913	0.572007
15 6560 DEPRECIATION & AMORT	S9,L23+31	36,444,210	3,938,504	0	0	6,174,855	26,423	0	0	2,945,327	2,939,351	20,419,750
18 OTHER OPER TAX	S11,L35	2,549,347	304,354	0	0	454,028	1,674	0	0	190,842	201,249	1,397,200
19 EQUAL ACCESS AMORT.	S11,L15	0	0	0	0	0	0	0	0	0	0	0
20 TOTAL OPER EXP & TAX	L13+15+16+17	94,830,281	10,893,473	0	0	17,095,753	85,503	0	0	6,178,633	6,820,956	53,755,964
21 DISTRIBUTION	L18/L18	1.000000	0.114873	0.000000	0.000000	0.180277	0.000902	0.000000	0.000000	0.065155	0.071928	0.566865
22 7370 NON OPER EXP												
23 ABANDONED CONSTRUCTION	L21*S2,L10	0	0	0	0	0	0	0	0	0	0	0
24 CONTRIBUTIONS	L22*S11,L14	0	0	0	0	0	0	0	0	0	0	0
25 OTHER NON OPER EXP	S11,L16	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL NON OPER EXP	L21+22+23	0	0	0	0	0	0	0	0	0	0	0
27 DISTRIBUTION	L24/L24	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28 5310 UNCOLL E/USER MSG TOLL	DIRECT/ALLOC	511,691	0	0	0	0					78,646	433,044
29 5320 UNCOLL E/USER COMMON L	DIRECT	0				0						
30 5330 UNCOLL IX CARRIER	DIRECT	0				0						
31 7340 ALLOW FUNDS DUR CONST	L29*S6,L15	0	0	0	0	0	0	0	0	0	0	0

COST SUPPORT

TAB C

ACS OF ANCHORAGE, INC.

**INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing**

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DESCRIPTION	SOURCE	TOTAL COMPANY	COMMON LINE	SWITCHED	SPECIAL	BILL & COLL	INTEREXCH
1 2110 GENERAL SUPPORT FAC	A4,L4	6,560,577	3,178,114	1,440,938	1,941,525	0	0
2 2210-20-30 CENT OFFICE EQ	A5,L46	38,847,390	1,551,081	19,177,108	18,119,201	0	0
3 2310 INFOR ORIG/TERM	A6,L8	0	0	0	0	0	0
4 2410 CABLE & WIRE FAC	A6,L24	54,178,764	43,513,208	1,254,768	9,410,788	0	0
5 2680 TANGIBLE ASSETS	A4,L10	0	0	0	0	0	0
6 2690 INTANGIBLE ASSETS	A4,L12	0	0	0	0	0	0
7 2001 TELE PLANT IN SERVICE	L1--6	99,586,731	48,242,403	21,872,813	29,471,514	0	0
8 DISTRIBUTION	L7/L7	1.000000	0.484426	0.219636	0.29594	0.000000	0.000000
9 2002 PROP HELD FUTURE USE	A7,L6	0	0	0	0	0	0
10 2003 TEL UND CON -SHT TRM	A7,L13	1,219,580	590,796	267,863	360,920	0	0
11 2004 TEL UND CON -LNG TRM	A7,L20						
12 2005 TEL PLNT ADJ	A7,L27	0	0	0	0	0	0
13 TOTAL PROP & PLANT	L7+L9--12	100,806,310	48,833,199	22,140,677	29,832,434	0	0
14 3100 ACCUMULATED DEP RES	A8,L7	78,155,724	36,555,855	18,250,101	23,349,768	0	0
15 3200 ACCUM DEP - FUT USE	A8,L9	0	0	0	0	0	0
16 3400-35-36 ACCUM AMORT	A8,L16	0	0	0	0	0	0
16A 4040 CUSTOMER DEPOSITS	A3,L17A	0	0	0	0	0	0
17 4340 DEFERRED INC TAX	A8,L24	787,831	429,117	258,630	100,085	0	0
18 4370 OTHER DEF CREDITS	A8,L32	0	0	0	0	0	0
19 NET TELEPHONE PLANT	L13-(L14--L18)	21,862,755	11,848,228	3,631,946	6,382,581	0	0
20 1220 MATERIALS & SUPPLIES	A4,L13	1,048,636	507,986	230,318	310,331	0	0
21 INT INC REV BOND RES	A4,L14	0	0	0	0	0	0
22 1439 OTH DEF CHGS	A3,L24,A	0	0	0	0	0	0
23 OTH JURISD ASSETS	A4,L15	0	0	0	0	0	0
24 CASH WORKING CAPITAL	A4,L16	723,435	350,451	158,892	214,092	0	0
25 NET TEL PLNT, M&S & CWC	L19--L24	23,634,826	12,706,665	4,021,156	6,907,004	0	0
26 RETURN ON INVESTMENT	A2,L3	2,658,918	1,429,500	452,380	777,038	0	0
27 PLANT SPECIFIC EXP	A9,L19	6,041,877	3,165,333	1,277,491	1,599,053	0	0
28 PLANT NON SPECIFIC EXP	A10,L21	11,472,201	5,426,569	2,693,981	3,351,652	0	0
29 CUSTOMER OPER EXP	A11,L34	2,333,764	696,840	536,423	470,128	630,373	0
30 CORPORATE OPER EXP	A12,L10	2,781,674	1,427,781	548,541	641,897	163,455	0
31 EQUAL ACCESS EXP	A12,L12	0	0	0	0	0	0
32 OTHER OPER TAXES	A12,L24	644,870	312,392	141,636	190,842	0	0
33 RENTAL REVENUE	A2,L17	(3,254,733)	(1,576,677)	(714,856)	(963,200)	0	0
34 INT ON CUST DEP	A13,L21	0	0	0	0	0	0
35 NON OPERATING EXP	A12,L28	0	0	0	0	0	0
35a OTHER INCOME ADJ	A12, L19	0	0	0	0	0	0
35b ALLOW FUNDS DUR CONSTR	A12, L34	0	0	0	0	0	0
36 FIT - NET OF ITC	A2,L9	960,237	514,214	165,263	280,760	0	0
37 SIT - NET OF ITC	A2,L12	284,649	152,432	48,990	83,227	0	0
38 TOTAL EXPENSES & TAXES	L27--L37	21,264,540	10,118,884	4,697,470	5,654,359	793,828	0
39 TOTAL REVENUE REQUIREMENT	L26+L38	23,923,458	11,548,383	5,149,850	6,431,397	793,828	0
40 BILLING & COLLECTION		(793,828)				(793,828)	
41 REVENUE REQUIREMENT NET OF B&C		23,129,630					
42 MAG ORDER IMPACT		0	0	0	0		
43 TOTAL REVENUE REQUIREMENT		23,129,630	11,548,383	5,149,850	6,431,397	0	0

DESCRIPTION	SOURCE	TOTAL		PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS			BILLING & COLLECT		INTER EXCHANGE	
		COMPANY							TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 NET INVESTMENT (LESS 2004)	A3,L27-11	23,634,826		0	12,706,665	2,110,377	12,032	224,047	761	241,479	1,432,460	0	1,765,344	5,141,660	0	0	0	0
2 RATE OF RETURN				11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3 RETURN ON INVESTMENT	L1 * L2	2,658,918		0	1,429,500	237,417	1,354	25,205	86	27,166	161,152	0	198,601	578,437	0	0	0	0
4 ALLOW FUNDS DUR CONST	A12,L34	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 FIXED CHARGES	A12,L16	875,620		0	474,531	75,209	456	7,985	27	8,918	52,868	0	65,918	189,709	0	0	0	0
6 OTHER INC ADJUST	A12,L19	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 FED ITC AMORT		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 FIT BASE	L3-(4-7)	1,783,298		0	954,969	162,208	898	17,221	59	18,249	108,284	0	132,683	388,728	0	0	0	0
9 FIT BEFORE ITC AMORT	A12,L21	960,237		0	514,214	87,343	483	9,273	32	9,826	58,307	0	71,445	209,315	0	0	0	0
10 STATE ITC AMORT	A12,L22	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 SIT BASE	L8+9+10	2,743,535		0	1,469,183	249,551	1,381	26,493	90	28,075	166,591	0	204,128	598,042	0	0	0	0
12 SIT BEFORE ITC AMORT	A12,L22	284,649		0	152,432	25,892	143	2,749	9	2,913	17,284	0	21,179	62,049	0	0	0	0
13 OPERATING EXP & TAXES	A13,L18	24,519,273		0	11,695,561	3,197,693	216,698	334,423	1,136	238,006	1,424,370	0	1,591,142	5,026,416	793,828	0	0	0
14 INTEREST ON CUST DEP	A13,L21	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 NON OPER EXPENSES	A13,L20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 GROSS REC TAX BASE	L11--L15	27,547,458		0	13,317,176	3,473,136	218,223	363,665	1,236	268,993	1,608,245	0	1,816,449	5,686,507	793,828	0	0	0
17 RENTAL INCOME	S-12,35	(3,254,733)		0	(1,576,677)	(427,080)	(1,198)	(45,341)	(154)	(34,560)	(206,523)	0	(219,451)	(743,748)	0	0	0	0
18 REVENUE REQUIREMENTS	L3,4,6,13-15,17	23,923,458		0	11,548,383	3,008,030	216,854	314,287	1,068	230,612	1,378,999	0	1,570,292	4,861,105	793,828	0	0	0
19 BILLING & COLLECTION		(793,828)		0	0	0	0	0	0	0	0	0	0	0	(793,828)	0	0	0
20 REVENUE REQUIREMENT NET OF B&C		23,129,630		0	11,548,383	3,008,030	216,854	314,287	1,068	230,612	1,378,999	0	1,570,292	4,861,105	0	0	0	0
21 UNIVERSAL SERVICE EXPENSE		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 INFORMATION (PART 36-A&F)		0		0	0	96,650	(96,650)	0	0	0	0	0	0	0	0	0	0	0
23 SUB-TOTAL REVENUE REQUIREMENT		<u>23,129,630</u>		0	<u>11,548,383</u>	<u>3,104,679</u>	<u>120,204</u>	<u>314,287</u>	<u>1,068</u>	<u>230,612</u>	<u>1,378,999</u>	0	<u>1,570,292</u>	<u>4,861,105</u>	0	0	0	0
24 MAG ORDER - LINE PORT																		0
25 MAG ORDER - LESS TIC REVENUE																		
26 MAG ORDER - TIC REVENUE ALLOCATED																		
27 TOTAL REVENUE REQUIREMENT		23,129,630			11,548,383	3,104,679	120,204	314,287	1,068	230,612	1,378,999	0	1,570,292	4,861,105				

INTERSTATE
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ACS OF ANCHORAGE
SUMMARY TELEPHONE PLANT
2004/2005 FCC Interstate Filing

A-3

DESCRIPTION	SOURCE	TOTAL		BFP	SWITCHING	INFOR	EQUA ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE		
		COMPANY	PAY					TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 2110 GENERAL SUPPORT FAC	A4,L4	6,560,577	0	3,178,114	860,868	2,414	91,393	311	69,663	416,289	0	442,349	1,499,176	0	0	0	0
2 2210-20-30 CENT OFFICE EQ	A5,L46	38,847,390	0	1,551,081	12,206,732	34,235	1,295,919	4,403	777,507	4,858,311	0	281,018	17,838,183	0	0	0	0
3 2310 INFOR ORIG/TERM	A6,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 2410 CABLE & WIRE FAC	A6,L24	54,178,764	0	43,513,208	0	0	0	0	210,280	1,044,488	0	5,991,298	3,419,490	0	0	0	0
5 2680 TANGIBLE ASSETS	A4,L10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 2690 INTANGIBLE ASSETS	A4,L12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 2001 TELE PLANT IN SERVICE	L1--6	99,586,731	0	48,242,403	13,067,600	36,650	1,387,312	4,714	1,057,450	6,319,088	0	6,714,665	22,756,849	0	0	0	0
8 DISTRIBUTION	L7/L7	1.000000	0.000000	0.484426	0.131218	0.000368	0.013931	0.000047	0.010618	0.063453	0.000000	0.067425	0.228513	0.000000	0.000000	0.000000	0.000000
9 2002 PROP HELD FUTURE USE	A7,L6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 2003 TEL UND CON -SHT TRM	A7,L13	1,219,580	0	590,796	160,031	449	16,990	58	12,950	77,386	0	82,231	278,690	0	0	0	0
11 2004 TEL UND CON -LNG TRM	A7,L20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 2005 TEL PLNT ADJ	A7,L27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 TOTAL PROP & PLANT	L7+L9--12	100,806,310	0	48,833,199	13,227,631	37,098	1,404,302	4,771	1,070,400	6,396,474	0	6,796,895	23,035,539	0	0	0	0
14 DISTRIBUTION	L13/L13	1.000000	0.000000	0.484426	0.131218	0.000368	0.013931	0.000047	0.010618	0.063453	0.000000	0.067425	0.228513	0.000000	0.000000	0.000000	0.000000
15 3100 ACCUMULATED DEP RES	A8,L7	78,155,724	0	36,555,855	11,129,859	25,102	1,181,593	4,015	845,348	5,064,184	0	5,091,921	18,257,847	0	0	0	0
16 3200 ACCUM DEP - FUT USE	A8,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 3400-35-36 ACCUM AMORT	A8,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17A 4040 CUSTOMER DEPOSITS	A8,L17A	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 4340 DEFERRED INC TAX	A8,L24	787,831	0	429,117	219,923	617	23,348	79	2,389	12,274	0	59,112	40,973	0	0	0	0
19 4370 OTHER DEF CREDITS	A8,L32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 NET TELEPHONE PLANT	L13-(L15--L19)	21,862,755	0	11,848,228	1,877,849	11,380	199,360	677	222,663	1,320,017	0	1,645,862	4,736,719	0	0	0	0
21 DISTRIBUTION	L20/L20	1.000000	0.000000	0.541937	0.085893	0.000521	0.009119	0.000031	0.010185	0.060377	0.000000	0.075282	0.216657	0.000000	0.000000	0.000000	0.000000
22 1220 MATERIALS & SUPPLIES	A4,L13	1,048,636	0	507,986	137,600	386	14,608	50	11,135	66,539	0	70,705	239,627	0	0	0	0
23 INT INC REV BOND RES	A4,L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 1439 EQ ACC DEF CHGS	DIRECT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24A 1439 OTH DEF CHGS	A4,L2,L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 REVENUE BOND RESERVE	A4,L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 CASH WORKING CAPITAL	A4,L16	723,435	0	350,451	94,928	266	10,078	34	7,682	45,904	0	48,778	165,314	0	0	0	0
27 NET TEL PLNT, M&S & CWC	L20+L22--26	23,634,826	0	12,706,665	2,110,377	12,032	224,047	761	241,479	1,432,460	0	1,765,344	5,141,660	0	0	0	0
28 DISTRIBUTION	L27/L27	1.000000	0.000000	0.537625	0.089291	0.000509	0.009480	0.000032	0.010217	0.060608	0.000000	0.074693	0.217546	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS		ALLOCATED	BILLING & COLLECT		INTER EXCHANGE	
								TERM	FACILITY		TERM	FACILITY		MSG	PL	MSG	PL
1 COE, IOT, CWF		93,026,154	0	45,064,289	12,206,732	34,235	1,295,919	4,403	987,787	5,902,799		6,272,316	21,257,673	0	0	0	0
2 COE, IOT, CWF		93,026,154	0	45,064,289	12,206,732	34,235	1,295,919	4,403	987,787	5,902,799		6,272,316	21,257,673	0	0	0	0
3 GEN SUPP, EQ ACC EQ		6,560,577	0	3,178,114	860,868	2,414	91,393	311	69,663	416,289		442,349	1,499,176	0	0	0	0
4 GENERAL SUPPORT FAC	L1*L4	6,560,577	0	3,178,114	860,868	2,414	91,393	311	69,663	416,289		442,349	1,499,176	0	0	0	0
5																	
6 TANGIBLE ASSETS																	
7 CAPITAL LEASES	L2+3*L7	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
8 LEASEHOLD IMP	L2+3*L8	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
9 UNDISTRIBUTED	L2+3*L9	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
10 TOTAL	L7+L8+L9	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
11 DISTRIBUTION	L10/L10	0.000000	0.0000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12 INTANGIBLE ASSETS	L2+3*L12	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
13 MATERIAL & SUPPLIES	L2+3*L13	1,048,636	0	507,986	137,600	386	14,608	50	11,135	66,539		70,705	239,627	0	0	0	0
14 INT INC ON REV BOND RES	L2+3*L14	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
15 REVENUE BOND RESERVE	L2+3*L15	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0
16 CASH WORKING CAPITAL	L2+3*L16	723,435	0	350,451	94,928	266	10,078	34	7,682	45,904		48,778	165,314	0	0	0	0

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS ALLOCATED	TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 SWS MANUAL BOARDS	CO RECORD	7,849,111				139	866,500									6,982,472	
2 SWS TSPS COMPLEX	CO RECORD	0				0	0									0	
3 EQUIVALENT ACCESS LINES	CO RECORD	46,718	0	41,064							5,654						
4 IX CIRCUIT TERMINATIONS	CO RECORD	0					0	0		0							
<hr/>																	
OPERATOR SYSTEMS																	
5 CAT 1.1 MANUAL BOARDS	L5 * L1	0			0	0											
CAT 1.2 AUXILLIARY BRD																	
7 DIRECTORY ASSISTANCE	DIRECT	34,235				34,235											
8 INTERCEPT	DIRECT	0			0												
9 OTHER	DIRECT	0														0	
10 CAT 1.3 SERVICE OBSV.	L10*L28	0			0	0	0	0	0	0	0	0	0	0	0	0	0
11 CAT 1.4 TSPS																	
12 OPERATOR	L12*L2	0			0	0										0	0
13 RTA	L13*L28	0			0	0	0	0	0	0	0	0	0	0	0	0	0
14 OTHER	L14*L28	0			0	0	0	0	0	0	0	0	0	0	0	0	0
15 TOTAL OPERATOR SYS.	L1-L14	34,235			0	34,235	0	0	0	0	0	0	0	0	0	0	0
16 DISTRIBUTION	L15/L15	1.000000			0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17 CAT 2.0 TANDEM SW EQ																	
18 ACCESS	DIRECT	4,403					0	4,403									
19 NON ACCESS	DIRECT	0														0	
20 TOTAL TANDEM SW EQ	L18+L19	4,403					0	4,403								0	
21 CAT 3.0 LOCAL SW EQ																	
22 ACCESS	DIRECT	12,206,732			12,206,732												
23 EQUAL ACCESS	DIRECT	1,295,919			0	1,295,919				0							
24 TOTAL LOCAL SW EQ	L22+L23	13,502,651			12,206,732	1,295,919				0							
25 TOTAL SWITCHING EQUIP.	L15+20+24	13,541,290			12,206,732	34,235	1,295,919	4,403	0	0	0	0	0	0	0	0	0
26 DISTRIBUTION	L25/L25	1.000000			0.901445	0.002528	0.095701	0.000325	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27 TOT CAT 1 EXCL 1.3,RTA	L578,9,12	34,235			0	34,235	0	0	0	0	0	0	0	0	0	0	0
28 DISTRIBUTION	L27/L27	1.000000			0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29 CENTRAL OFFICE TRANS.																	
30 CAT 4.11 EXCH CIR WB	DIRECT	67,451		0								67,451					
31 CAT 4.122 EXCH TRNK WB	DIRECT	9,356,260								0			9,356,260				
32 CAT 4.123 EXCH TRNK BAS	DIRECT	4,858,311							0	4,858,311		0					
33 CAT 4.124 EXCH TRNK SPL	DIRECT	8,481,924								0			8,481,924				
34 CAT 4.131 SUB LN BAS	DIRECT	1,551,081		1,551,081													
35 CAT 4.132 SUB LN SPL	DIRECT	213,567											213,567				
36 CAT 4.21 IX FURN OTHERS	DIRECT	0								0			0				
37 CAT 4.22 IX WB	DIRECT	0															
38 CAT 4.231 IX OTHER BAS	L38*L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 CAT 4.232 IX OTHER SPL	DIRECT	0											0				
40 CAT 4.24 IX NON ACCESS	DIRECT	0														0	0
41 CAT 4.31 HST/RMT EXC WTS	DIRECT	777,507							777,507								
42 CAT 4.32 HS/RMT CL ED WTS	DIRECT	0											0				
43 EQUIP RENTED OTHERS	DIRECT	0														0	0
44 TOT COE TRANSMISSION	L30-L43	25,306,100	0	1,551,081	0	0	0	0	777,507	4,858,311	0	281,018	17,838,183	0	0	0	0
45 DISTRIBUTION	L44/L44	1.000000	0.000000	0.061293	0.000000	0.000000	0.000000	0.000000	0.030724	0.191982	0.000000	0.011105	0.704897	0.000000	0.000000	0.000000	0.000000
46 TOTAL CENTRAL OFFICE EQ	L25+L44	38,847,390	0	1,551,081	12,206,732	34,235	1,295,919	4,403	777,507	4,858,311	0	281,018	17,838,183	0	0	0	0
47 DISTRIBUTION	L46/L46	1.000000	0.000000	0.039928	0.314223	0.000881	0.033359	0.000113	0.020014	0.125061	0.000000	0.007234	0.459186	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	ALLOCATED	SPECIAL ACCESS TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 IX CIRCUIT MILES	CO RECORD																
2 2310 INF ORIG/TERM																	
3 1.1 COIN PAY	DIRECT	0	0														
4 1.2 COINLESS PAY	DIRECT	0	0														
5 1.3 OTHER	DIRECT	0		0									0				
6 SUB TOTAL	L2+3+4	0	0	0									0				
7 2.0 NEW CUST PREM EQ	DIRECT	0		0									0				
8 TOTAL ORIG/TERM	L5+L6	0	0	0									0				
9 DISTRIBUTION	L7/L7	0.000000	0.000000	0.000000									0.000000				
10 2410 CABLE & WIRE FAC																	
11 1.0 SUB LINE BAS	DIRECT	43,513,208		43,513,208													
12 1.0 SUB LINE SPL	DIRECT	5,991,298										0	5,991,298				
13 2.1 EXCHG WB BAS	DIRECT	1,892,221							0				1,892,221				
13 2.1 EXCHG WB SPL	DIRECT	906,405											906,405				
14 2.2 EXCHG TRNK BAS	DIRECT	1,044,488							0	1,044,488							
15 2.2 EXCHG TRNK SPL	DIRECT	620,863											620,863				
17 3.1 IX WB BAS	DIRECT	0							0				0				
18 3.1 IX WB SPL	DIRECT	0											0				
19 3.2 IX ACCESS BAS	L1/L1*L17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 3.2 IX ACCESS SPL	DIRECT	0								0			0				
21 3.3 IX NON ACCESS	DIRECT	0														0	0
22 4.1 HOST/RMT EXCL WATS	DIRECT	210,280							210,280								
23 4.2 HOST/RMT CL END WATS	DIRECT	0											0				
24 5.0 EQ FUR OTHERS	DIRECT	0														0	0
25 TOTAL CABLE & WIRE FAC	L11--L24	54,178,764	0	43,513,208	0	0	0	0	210,280	1,044,488	0	5,991,298	3,419,490	0	0	0	0
26 DISTRIBUTION	L25/L25	1.000000	0.000000	0.803141	0.000000	0.000000	0.000000	0.000000	0.003881	0.019279	0.000000	0.110584	0.063115	0.000000	0.000000	0.000000	0.000000
27 TOT C&WF LESS 1.0	L13--L24	10,665,556	0	0	0	0	0	0	210,280	1,044,488	0	5,991,298	3,419,490	0	0	0	0

		TOTAL						EQUAL	COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
DESCRIPTION	SOURCE	COMPANY	PAY	BFP	SWITCHING	INFOR	ACCESS	TERM	FACILITY	TRANSPORT	ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 2002 PROP HELD FUTURE USE																	
2	GENERAL SUPPORT FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE EQUIP	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CABLE & WIRE FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	L2,3,4,5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION	L6/L6	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8 2003 TEL PLANT UNDO CONST-ST																	
9	GENERAL SUPPORT FAC	A3,L8	100	0	48	13	0	1	0	1	6	0	7	23	0	0	0
10	CENTRAL OFFICE EQUIP	A3,L8	773,296	0	374,605	101,471	285	10,773	37	8,211	49,068	0	52,140	176,708	0	0	0
11	CABLE & WIRE FAC	A3,L8	446,184	0	216,143	58,548	164	6,216	21	4,738	28,312	0	30,084	101,959	0	0	0
12	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL	L9--12	1,219,580	0	590,796	160,031	449	16,990	58	12,950	77,386	0	82,231	278,690	0	0	0
14	DISTRIBUTION	L13/L13	1.000000	0.000000	0.484426	0.131218	0.000368	0.013931	0.000047	0.010618	0.063453	0.000000	0.067425	0.228513	0.000000	0.000000	0.000000
15 2004 TEL PLANT UNDO CONST-LT																	
16	GENERAL SUPPORT FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIP	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	CABLE & WIRE FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL	L16--19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	DISTRIBUTION	L20/L20	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22 2005 TEL PLANT ADJUSTMT																	
23	GENERAL SUPPORT FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CENTRAL OFFICE EQUIP	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CABLE & WIRE FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL	L23--26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	DISTRIBUTION	L27/L27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS ALLOCATED	TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 3100 ACCUMULATED DEPRECIATION																	
2 GENERAL SUPPORT FAC	A4,L4	3,128,320	0	1,515,439	410,493	1,151	43,580	148	33,218	198,502	0	210,928	714,861	0	0	0	0
3 COE - SWITCHING	A5,L20+L24	11,861,247	0	0	10,719,366	0	1,138,014	3,867	0	0	0	0	0	0	0	0	0
3A COE - OPERATOR	A5,L16	23,951	0	0	0	23,951	0	0	0	0	0	0	0	0	0	0	0
3B COE - TRANSMISSION	A5,L45	21,125,206	0	1,294,822	0	0	0	0	649,053	4,055,655	0	234,590	14,891,085	0	0	0	0
4 INFORMATION ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 CABLE & WIRE FAC	A6,L25	42,017,002	0	33,745,593	0	0	0	0	163,077	810,027	0	4,646,403	2,651,901	0	0	0	0
6 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL - IN SERVICE	L2--L6	78,155,724	0	36,555,855	11,129,859	25,102	1,181,593	4,015	845,348	5,064,184	0	5,091,921	18,257,847	0	0	0	0
8 DISTRIBUTION	L7/L7	1.000000	0.000000	0.467731	0.142406	0.000321	0.015118	0.000051	0.010816	0.064796	0.000000	0.065151	0.233609	0.000000	0.000000	0.000000	0.000000
9 3200 ACCUM DEP F.U.	A7,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 3400 TANGIBLE ASSETS																	
11 CAPITAL LEASES	A4,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 LEASEHOLD IMP	A4,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 UNDISTRIBUTED	A4,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 3500 INTANGIBLE ASSETS	A4,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 3600 TEL PLNT ADJ	A4,L2+L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 TOTAL ACCUM AMORT	L11--L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 DISTRIBUTION	L16/L16	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17A 4040 CUSTOMER DEPOSITS	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 4340 NET NONCUR DEF INC TX																	
19 GENERAL SUPPORT FAC	A4,L4	38,071	0	18,442	4,996	14	530	2	404	2,416	0	2,567	8,700	0	0	0	0
20 COE - SWITCHING	A5,L26	238,426	0	0	214,928	603	22,818	78	0	0	0	0	0	0	0	0	0
20A COE - OPERATOR	A5,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20B COE - TRANSMISSION	A5,L45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 INFORMATION ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 CABLE & WIRE FAC	A6,L25	511,335	0	410,674	0	0	0	0	1,985	9,858	0	56,545	32,273	0	0	0	0
23 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL DEF TX	L19--L23	787,831	0	429,117	219,923	617	23,348	79	2,389	12,274	0	59,112	40,973	0	0	0	0
25 DISTRIBUTION	L24/L24	1.000000	0.000000	0.544681	0.279150	0.000783	0.029636	0.000101	0.003032	0.015579	0.000000	0.075032	0.052007	0.000000	0.000000	0.000000	0.000000
26 4370 OTHER DEFERRED CREDITS																	
27 GENERAL SUPPORT FAC	A4,L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 COE - SWITCHING	A5,L28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COE - OPERATOR	A5,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COE - TRANSMISSION	A5,L45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 INFORMATION ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 CABLE & WIRE FAC	A6,L25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 TOTAL OTH DEF CR	L27--L31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 DISTRIBUTION	L32/L32	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL		PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
		COMPANY							TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG
1 6110 NETWORK SUPPORT EXP	A4,L2+L3	120,783	0	58,510	15,849	44	1,683	6	1,283	7,664	0	8,144	27,600	0	0	0	0
2 6120 GENERAL SUPPORT EXP	A4,L4	3,999,328	0	1,937,379	524,785	1,472	55,713	189	42,466	253,770	0	269,656	913,898	0	0	0	0
3 TOTAL GEN SUPPORT EXP	L1+L2	4,120,111	0	1,995,889	540,634	1,516	57,396	195	43,749	261,434	0	277,800	941,498	0	0	0	0
4 DISTRIBUTION	L3/L3	1.000000	0.000000	0.484426	0.131218	0.000368	0.013931	0.000047	0.010618	0.063453	0.000000	0.067425	0.228513	0.000000	0.000000	0.000000	0.000000
5 6210 COE SWITCH EXP	A5,L26	294,610	0	0	265,575	745	28,195	96	0	0	0	0	0	0	0	0	0
6 6220 COE OPER SYS EXP	A5,L16	4,359	0	0	0	4,359	0	0	0	0	0	0	0	0	0	0	0
7 6230 COE TRANS EXP	A5,L45	180,485	0	11,062	0	0	0	0	5,545	34,650	0	2,004	127,223	0	0	0	0
8 UNDISTRIBUTED	A5,L47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 TOTAL COE EXP	L5--L8	479,453	0	11,062	265,575	5,103	28,195	96	5,545	34,650	0	2,004	127,223	0	0	0	0
10 DISTRIBUTION		1.000000	0.000000	0.023073	0.553912	0.010644	0.058806	0.000200	0.011566	0.072269	0.000000	0.004180	0.265350	0.000000	0.000000	0.000000	0.000000
11 6310 INF ORIG/TERM																	
12 COIN PAY	A6,L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COINLESS PAY	A6,L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 OTHER	A6,L26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 CPE	A6,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 TOTAL INF ORIG/TERM	L12--L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 DISTRIBUTION		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18 6410 CABLE & WIRE FAC	A6,L25	1,442,314	0	1,158,382	0	0	0	0	5,598	27,806	0	159,497	91,032	0	0	0	0
19 TOTAL PLANT SPECIFIC		6,041,877	0	3,165,333	806,208	6,620	85,591	291	54,892	323,889	0	439,301	1,159,753	0	0	0	0
20 DISTRIBUTION		1.000000	0.000000	0.523899	0.133437	0.001096	0.014166	0.000048	0.009085	0.053607	0.000000	0.072709	0.191952	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL	PAY	BFP	SWITCHING	INFOR	EQUAL	COMMON TRANSPORT	DEDICATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE			
		COMPANY					ACCESS	TERM	FACILITY	TRANSPORT	ALLOATED	TERM	FACILITY	MSG	PL	MSG	PL
1 6510 OTH PROP PLNT & EQ EX	A4,L2	489	0	237	64	0	7	0	5	31	0	33	112	0	0	0	0
2 6530 NETWORK OPER EXPENS	A4,L2	1,372,514	0	664,882	180,099	505	19,120	65	14,574	87,090	0	92,542	313,637	0	0	0	0
3 6540 ACCESS CHARGE EXP	DIRECT	979,015		979,015												0	0
4 6560 DEPRECIATION EXP																	
5 GENERAL SUPPORT	A4,L4	284,335	0	137,739	37,310	105	3,961	13	3,019	18,042	0	19,171	64,974	0	0	0	0
6 COE - SWITCHING	A5,L20+L24	1,569,974	0	0	1,418,833	0	150,629	512	0	0	0	0	0	0	0	0	0
6A COE - OPERATOR	A5,L16	3,181	0	0	0	3,181	0	0	0	0	0	0	0	0	0	0	0
6B COE - TRANSMISSION	A5,L45	2,949,757	0	180,799	0	0	0	0	90,629	566,300	0	32,756	2,079,274	0	0	0	0
7 INFOR ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 CABLE & WIRE FAC	A6,L25	4,312,935	0	3,463,897	0	0	0	0	16,739	83,147	0	476,941	272,211	0	0	0	0
9 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL DEP EXP-IN SVS	L5--L9	9,120,182	0	3,782,435	1,456,143	3,285	154,590	525	110,387	667,489	0	528,869	2,416,459	0	0	0	0
11 PROP HELD FUT USE	A7,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 TOTAL DEP EXPENSE	L10+L11	9,120,182	0	3,782,435	1,456,143	3,285	154,590	525	110,387	667,489	0	528,869	2,416,459	0	0	0	0
13 DISTRIBUTION	L12/L12	1.000000	0.000000	0.414732	0.159662	0.000360	0.016950	0.000058	0.012104	0.073188	0.000000	0.057989	0.264957	0.000000	0.000000	0.000000	0.000000
14 AMORTIZATION EXPENSE																	
15 6563 CAPITAL LEASE	A4,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 6563 LEASEHOLD IMP	A4,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 6563 UNDISTRIBUTED	A4,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 6564 INTANGIBLE ASSETS	A4,L12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 6565 OTHER TEL ADJ	A7,L28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 TOTAL AMORTIZATION EXP	L15--L19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 TOT PLANT NON-SPECIFIC EXP		11,472,201	0	5,426,569	1,636,306	3,791	173,717	590	124,966	754,610	0	621,444	2,730,208	0	0	0	0
22 DISTRIBUTION	L21/L21	1.000000	0.000000	0.473019	0.142632	0.000330	0.015142	0.000051	0.010893	0.065777	0.000000	0.054170	0.237985	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	ALLOCATED	SPECIAL ACCESS TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 STANDARD WORK SECONDS		7,849,111			139	866,500										6,982,472	
2																	
3 EU PAYMENT & COLLECTIONS		18,732,130		7,417,458								0		11,314,672	0	0	
4 EU BILLING INQUIRY CONTACTS		75		5								0		70	0	0	
5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 PUBLIC TELEPHONE REVENUES		1	0	1													
9 EU BILLING & COLLECTION		1															
10 COE,IOT,CWF,GEN SUPP,EQ AI	A4,L2+L3	70,078,567	0	48,242,403	13,067,600	0	1,387,312	4,714	1,057,450	6,319,088				1.000000			
11 COE IOT,CWF, EXCL CCL	A4,L2	47,961,865			12,206,732	34,235	1,295,919	4,403	987,787	5,902,799	0	6,272,316	21,257,673				
12 6610 MARKETING EXP	A4,L2+L3	798,394	0	386,763	104,764	294	11,122	38	8,478	50,661	0	53,832	182,443	0	0	0	0
13 6621 CALL COMP EXCL DA	L13*L1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 6622 DIRECTORY LISTINGS	DIRECT	160,118				160,118											
15 6623 LOCAL BUSINESS OFFICE																	
16 1.11 EU SO PROC PRE SUB	L16*L10	258,366	0	177,860	48,178	0	5,115	17	3,899	23,297	0	0	0	0	0	0	0
17 1.12 EU SO PROC OTHER	DIRECT	229,201	0	0	0	0	0	0	0	0	0	0	0	229,201	0	0	0
18 1.2 EU PMNT & COLL	L18*L3	239,376	0	94,787	0	0	0	0	0	0	0	0	0	144,589	0	0	0
19 1.3 EU BILLING INQ	L19*L4	96,491	0	6,433	0	0	0	0	0	0	0	0	0	90,058	0	0	0
20 1.4 IXC SO PROC	DIRECT	157,808	0	0	37,573	0	0	0	0	0	0	120,235	0	0	0	0	0
21 1.5 IXC PAYMT & COLL	L21*L10	349	0	240	65	0	7	0	5	31	0	0	0	0	0	0	0
22 1.6 IXC BILLING INQ	DIRECT	3,847	0	0	0	0	0	0	0	0	0	3,847	0	0	0	0	0
23 1.7 COIN COLL ADMIN	L23*L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL LOCAL BUS OFS.	L16--L23	985,438	0	279,320	85,816	0	5,122	17	3,904	23,329	0	124,081	0	463,849	0	0	0
25 2.0 CUST SERV REV ACCTG																	
26 2.11 OTH BILL & COLL-EU	DIRECT	28,620	0	28,620	0	0	0	0	0	0	0	0	0	0			
27																	
28 2.2 OTH BILL & COLL	DIRECT	162,178	0	0	0	0	0	0	0	0	0	0	0	162,178	0	0	0
29 2.3 CARRIER ACC BILL	L29*L11	188,432	0	0	47,958	135	5,091	17	3,881	23,191	0	24,643	83,517	0	0	0	0
30 TOTAL CUST SERVICES	L26--L29	379,230	0	28,620	47,958	135	5,091	17	3,881	23,191	0	24,643	83,517	162,178	0	0	0
31 TOTAL CAT 1 & CAT 2	L24+L30	1,364,667	0	307,940	133,774	135	10,213	35	7,785	46,519	0	148,724	83,517	626,027	0	0	0
32 DISTRIBUTION	L31/L31	1.000000	0.000000	0.225652	0.098027	0.000099	0.007484	0.000025	0.005704	0.034088	0.000000	0.108982	0.061199	0.458740	0.000000	0.000000	0.000000
33 3.0 ALL OTHER CUST SVS	L13,L4,31	10,584	0	2,138	929	1,112	71	0	54	323	0	1,032	580	4,346	0	0	0
34 TOTAL CUST OPER EXP	L12+13+14+31+33	2,333,764	0	696,840	239,466	161,658	21,406	73	16,316	97,503	0	203,588	266,540	630,373	0	0	0
35 DISTRIBUTION	L34/L34	1.000000	0.000000	0.298591	0.102609	0.069269	0.009172	0.000031	0.006991	0.041779	0.000000	0.087236	0.114210	0.270110	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	ALLOCATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
								TERM	FACILITY			TERM	FACILITY	MSG	PL	MSG	PL
1 PLANT SPECIFIC EXPENSE	A9,L19	6,041,877	0	3,165,333	806,208	6,620	85,591	291	54,892	323,889	0	439,301	1,159,753	0	0	0	0
2 OTHER PROP PLNT & EQ EXP	A10,L1	489	0	237	64	0	7	0	5	31	0	33	112	0	0	0	0
3 NETWORK OPERATIONS EXP	A10,L2	1,372,514	0	664,882	180,099	505	19,120	65	14,574	87,090	0	92,542	313,637	0	0	0	0
4 ACCESS CAARGE EXPENSE	A10,L3	979,015	0	979,015	0	0	0	0	0	0	0	0	0	0	0	0	0
5 CUSTOMER OPERATIONS EXP	A11,L34	2,333,764	0	696,840	239,466	161,658	21,406	73	16,316	97,503	0	203,588	266,540	630,373	0	0	0
6 TOTAL BIG 3 EXPENSES	L1--L5	10,727,660	0	5,506,307	1,225,838	168,783	126,124	429	85,787	508,514	0	735,464	1,740,042	630,373	0	0	0
7 DISTRIBUTION	L6/L6	1.000000	0.000000	0.513281	0.114269	0.015733	0.011757	0.000040	0.007997	0.047402	0.000000	0.068558	0.162201	0.058761	0.000000	0.000000	0.000000
8 6710 EXECUTIVE & PLAN.	L8*L7	507,472	0	260,476	57,988	7,984	5,966	20	4,058	24,055	0	34,791	82,313	29,820	0	0	0
9 6720 GENERAL & ADMIN	L9*L7	2,274,202	0	1,167,305	259,871	35,781	26,737	91	18,186	107,802	0	155,914	368,879	133,635	0	0	0
10 TOTAL CORP OPER EXP	L8+L9	2,781,674	0	1,427,781	317,859	43,765	32,704	111	22,245	131,857	0	190,705	451,191	163,455	0	0	0
11 DISTRIBUTION	L10/L10	1.000000	0.000000	0.513281	0.114269	0.015733	0.011757	0.000040	0.007997	0.047402	0.000000	0.068558	0.162201	0.058761	0.000000	0.000000	0.000000
12 EQUAL ACCESS EXP	DIRECT	0			0												
13 7500 INTEREST EXPENSE																	
14 INTEREST ON CUST DEP	A4,L2+L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 OTHER FIXED CHGS OPER	A3,L21	875,620	0	474,531	75,209	456	7,985	27	8,918	52,868	0	65,918	189,709	0	0	0	0
16 TOTAL INT EXP	L14+L15	875,620	0	474,531	75,209	456	7,985	27	8,918	52,868	0	65,918	189,709	0	0	0	0
17 OTHER INC & ADJ - PLANT	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 OTHER INC & ADJ - EXP	L18*L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 TOTAL OTH INC & ADJ	L17+L18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OPERATING TAXES																	
21 7220 OPER FED INC TAX	A2,L8*L21	960,237	0	514,214	87,343	483	9,273	32	9,826	58,307	0	71,445	209,315	0	0	0	0
22 7230 OPER ST & LOC INC TAX	A2,L8*L22	284,649	0	152,432	25,892	143	2,749	9	2,913	17,284	-	21,179	62,049	-	-	-	-
23 7240 OPER TAXES-OTHER	A4,L2+L23	644,870	0	312,392	84,619	237	8,983	31	6,847	40,919	0	43,481	147,361	0	0	0	0
24 7250 PROV FOR DEF INC TAX	A4,L2+L24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 TOTAL OPER TAXES	L21--L23	1,889,756	0	979,038	197,853	864	21,005	71	19,586	116,510	0	136,104	418,724	0	0	0	0
26 7370 NON OPER EXP																	
27 ABANDON CONSTRUCTION	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 CONTRIBUTIONS	A3,L1--4+24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 TOTAL NON OPER EXP	L26+L27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 UNCOLLECTIBLES																	
31 5310 END USER MSG TOLL	A4,L2+L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 5320 END USER C.L.	DIRECT	0		0													
33 5330 IX CARRIER	A11,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 TOTAL UNCOLLECTIBLES	L30--L32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 7340 ALLOW FNDS DUR CON.	A3,L1--4+24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 RENTAL INCOME	L35*TPIS	(3,254,733)	0	(1,576,677)	(427,080)	(1,198)	(45,341)	(154)	(34,560)	(206,523)	0	(219,451)	(743,748)	0	0	0	0

ACS OF ANCHORAGE
 SUMMARY OPERATING EXPENSES & TAXES
 2004/2005 FCC Interstate Filing

DESCRIPTION	SOURCE	TOTAL		PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
		COMPANY							TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG
1 6110 NETWORK SUPPORT EXP	A9,L1	120,783	0	58,510	15,849	44	1,683	6	1,283	7,664	0	8,144	27,600	0	0	0	0
2 6120 GENERAL SUPPORT EXP	A9,L2	3,999,328	0	1,937,379	524,785	1,472	55,713	189	42,466	253,770	0	269,656	913,898	0	0	0	0
3 6210 CENTRAL OFFICE EXP	A9,L9	479,453	0	11,062	265,575	5,103	28,195	96	5,545	34,650	0	2,004	127,223	0	0	0	0
4 6310 INFOR ORIG/TERM EXP	A9,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 6410 CABLE & WIRE FAC EXP	A9,L18	1,442,314	0	1,158,382	0	0	0	0	5,598	27,806	0	159,497	91,032	0	0	0	0
6 6510 OTHER PLANT EXPENSE	A10,L1	489	0	237	64	0	7	0	5	31	0	33	112	0	0	0	0
7 6530 NETWORK OPER EXP	A10,L2	1,372,514	0	664,882	180,099	505	19,120	65	14,574	87,090	0	92,542	313,637	0	0	0	0
8 6540 ACCESS CHARGE EXP	A10,L3	979,015	0	979,015	0	0	0	0	0	0	0	0	0	0	0	0	0
9 6610 MARKETING EXPENSE	A11,L12	798,394	0	386,763	104,764	294	11,122	38	8,478	50,661	0	53,832	182,443	0	0	0	0
10 6620 SERVICE EXPENSE	A11,L13,14,31	1,535,369	0	310,077	134,702	161,365	10,284	35	7,839	46,842	0	149,756	84,096	630,373	0	0	0
11 6710 EXEC & PLANN EXP	A12,L8	507,472	0	260,476	57,988	7,984	5,966	20	4,058	24,055	0	34,791	82,313	29,820	0	0	0
12 6720 GEN & ADMIN EXP	A12,L9	2,274,202	0	1,167,305	259,871	35,781	26,737	91	18,186	107,802	0	155,914	368,879	133,635	0	0	0
13 SUB TOT OPER EXPENSE	L1--L12	13,509,334	0	6,934,088	1,543,697	212,549	158,827	540	108,032	640,371	0	926,169	2,191,233	793,828	0	0	0
14 DISTRIBUTION	L13/L13	1.000000	0.000000	0.513281	0.114269	0.015733	0.011757	0.000040	0.007997	0.047402	0.000000	0.068558	0.162201	0.058761	0.000000	0.000000	0.000000
15 6560 DEP & AMORT EXP	A10,L12	9,120,182	0	3,782,435	1,456,143	3,285	154,590	525	110,387	667,489	0	528,869	2,416,459	0	0	0	0
16 7200 OPER TAX	A12,L24	1,889,756	0	979,038	197,853	864	21,005	71	19,586	116,510	0	136,104	418,724	0	0	0	0
17 EQUAL ACCESS EXPENSE	A12,L12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 TOTAL OPER EXP & TAXES	L13--L17	24,519,273	0	11,695,561	3,197,693	216,698	334,423	1,136	238,006	1,424,370	0	1,591,142	5,026,416	793,828	0	0	0
19 DISTRIBUTION	L18/L18	1.000000	0.000000	0.476995	0.130415	0.008838	0.013639	0.000046	0.009707	0.058092	0.000000	0.064894	0.204999	0.032376	0.000000	0.000000	0.000000
20 7370 NON OPER EXP	A12,L28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 INTEREST ON CUST DEP	A12,L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 7340 ALLOW FNDS DUR CON.	A12,L34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

COST SUPPORT

TAB D

ACS OF ANCHORAGE, INC.

**INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing**

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ACS OF ANCHORAGE, INC.
 REVENUE REQUIREMENT SUMMARY
 2003 PYCOS

S-1
 23-Jun-04

06/23/04
 03:15 PM

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCAL P/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 NET INVESTMENT	S2,L33	138,349,236	17,462,747	0	0	25,596,628	104,861	0	0	10,372,690	12,308,888	72,503,422
2 RATE OF RETURN	CO RECORDS		0.1116	0.1116	0.1125	0.1125	0.1116	0.1116	0.1125	0.1125	0.1116	0.1116
3 RETURN ON INVESTMENT	L1 * L2	15,472,147	1,948,843	0	0	2,879,621	11,702	0	0	1,166,928	1,373,672	8,091,382
4 ALLOW FUNDS DUR CONSTR	S12,L29	0	0	0	0	0	0	0	0	0	0	0
5 INVEST TAX CREDIT	S11,L29	0	0	0	0	0	0	0	0	0	0	0
6 INTEREST & RELATED ITEMS	S11,L19	4,829,918	597,975	0	0	874,353	3,657	0	0	363,753	435,152	2,555,029
7 RENT REVENUE	S11,L24+L25	(12,492,088)	(1,495,772)	0	0	(2,240,285)	(8,544)	0	0	(854,217)	(1,031,079)	(6,862,191)
8 FED INC TAX BASE	L3-(L4+5+6)	10,642,229	1,350,867	0	0	2,005,268	8,046	0	0	803,175	938,520	5,536,353
9 FED INC TAX	S11,L31	5,730,431	727,390	0	0	1,079,760	4,332	0	0	432,479	505,357	2,981,113
10 FED INC TAX												
11 FED SURTAX												
12 STATE INC TAX BASE	S1,L8	16,372,660	2,078,257	0	0	3,085,027	12,378	0	0	1,235,654	1,443,877	8,517,467
13 STATE INC TAX	S11,L32	1,698,709	215,625	0	0	320,080	1,284	0	0	128,202	149,806	883,711
14 STATE INC TAX												
15 STATE SURTAX EXEMPTION												
16 OPERATING EXP & TAXES	S12,L18	93,976,852	10,809,646	0	0	17,005,358	90,240	0	0	5,929,590	7,235,989	52,906,029
17 NON OPERATING EXPENSE	S12,L24	0	0	0	0	0	0	0	0	0	0	0
18 UNCOLLECTIBLES	S12L26+27+28	511,691	0	0	0	0	0	0	0	0	78,646	433,044
19 GROSS REC TAX BASE												
20 GROSS REC TAX												
21 TOTAL REVENUE REQUIREMENT	L3+4+7+9+13+16 +17+18+20	104,897,741	12,205,732	0	0	19,044,533	99,015	0	0	6,802,982	8,312,391	58,433,088
			<u>12,205,732</u>	TOTAL MTS		<u>19,044,533</u>						
			INTERSTATE	INTRASTATE	LOCAL							
REVENUE REQUIREMENT INCL. B&C			25,847,515	12,304,747	66,745,479							
BILLING & COLLECTION			(809,659)	(577,587)	0							
TOLL REVENUE REQUIREMENTS			<u>25,037,856</u>	<u>11,727,160</u>	<u>66,745,479</u>							
Total Company Investment			<u>138,349,236</u>									
Total Company Expenses			<u>81,996,454</u>									
Total Company Expenses, Incl. Universal Service Expense			<u>81,996,454</u>									

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCAL P/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2110 GEN SUPPORT FACILITIES	S3,L10	21,248,862	2,544,287	0	0	3,810,693	14,534	0	0	1,453,010	1,753,850	11,672,488
2 2210 CENTRAL OFFICE SW EQUIP	S4,L62	96,486,065	4,946,018	0	0	13,329,147	0	0	0	0	0	78,210,901
3 2220 OPERATOR SYSTEMS EQUIP	S4,L49	1,194,737	366,229	0	0	34,235	0	0	0	0	0	794,273
4 2230 CENTRAL OFF TRANS EQUIP	S4,L88	63,866,405	3,359,745	0	0	7,387,132	177,187	0	0	15,910,043	15,318,078	21,714,220
5 2310 INF ORIG/TERM EQUIP	S5,L18	0	0	0	0	0	0	0	0	0	0	0
6 2410 CABLE & WIRE FACILITIES	S5,L37	195,108,578	34,033,102	0	0	43,210,826	66,757	0	0	8,478,296	14,119,774	95,199,823
7 2680 TANGIBLE ASSETS	S3,L27	3,438,289	411,692	0	0	616,610	2,352	0	0	235,112	283,791	1,888,731
8 2690 INTANGIBLE ASSETS	S3,L32	0	0	0	0	0	0	0	0	0	0	0
9 2001 TOTAL PLANT IN SERVICE	L1 - L8	381,342,937	45,661,072	0	0	68,388,643	260,830	0	0	26,076,462	31,475,494	209,480,436
10 DISTRIBUTION		1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
11 2002 PROP HELD FUTURE USE	S6,L9	0	0	0	0	0	0	0	0	0	0	0
12 2003 PLNT UND CONST-SHT TERM	S6,L15	4,536,865	543,233	0	0	813,625	3,103	0	0	310,234	374,466	2,492,204
13 2004 PLNT UND CONST-LNG TERM	S6,L21	0	0	0	0	0	0	0	0	0	0	0
14 2005 TEL PLANT ADJUSTMENT	S6,L27	0	0	0	0	0	0	0	0	0	0	0
15 2006 NON OPERATING PLANT												
16 2007 GOODWILL												
17 TOT PROP PLANT & EQ	L11 - L16	4,536,865	543,233	0	0	813,625	3,103	0	0	310,234	374,466	2,492,204
18 DISTRIBUTION	L17/L17	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
19 3100 ACCUM DEP -PLNT IN SERV	S7,L17	247,884,296	29,148,280	0	0	44,217,339	161,601	0	0	16,188,477	19,610,138	138,558,461
20 3200 ACCUM DEP -FUTURE USE	S7,L19	0	0	0	0	0	0	0	0	0	0	0
21 3400 ACCUM AMORT -TANG PROF	S7L21,22,23	527,067	63,110	0	0	94,522	361	0	0	36,041	43,503	289,530
22 3500 ACCUM AMORT -INTAN PROI	S7,L24	0	0	0	0	0	0	0	0	0	0	0
23 3600 ACCUM AMORT -TEL PL ADJ	S7,L25	0	0	0	0	0	0	0	0	0	0	0
24 4040 CUSTOMER DEPOSITS	S7,L27A	0	0	0	0	0	0	0	0	0	0	0
25 4340 NON CURR DEF INC TX	S7,L34	3,790,203	442,679	0	0	690,832	767	0	0	94,551	152,561	2,408,814
26 4370 OTHER DEF CREDITS	S7,L42	0	0	0	0	0	0	0	0	0	0	0
27 NET TEL PLANT		133,678,236	16,550,237	0	0	24,199,574	101,205	0	0	10,067,626	12,043,758	70,715,835
DISTRIBUTION	L27/L27	1.000000	0.123807	0.000000	0.000000	0.181029	0.000757	0.000000	0.000000	0.075312	0.090095	0.529000
28 1220 MATERIALS & SUPPLIES	S6,L31	3,663,593	639,046	0	0	811,378	1,254	0	0	159,199	265,130	1,787,586
29 1402 INV NONAFFILIATED CO'S	S6,L36	0	0	0	0	0	0	0	0	0	0	0
30 1439 DEFERRED CHGS	S6,L37,L37A	0	0	0	0	0	0	0	0	0	0	0
31 1500 OTHER JURISDTNAL ASSETS	S6,L38	0	0	0	0	0	0	0	0	0	0	0
32 CASH WORKING CAPITAL	S12L18-S9L21	1,007,407	273,463	0	0	585,676	2,403	0	0	145,865	0	0
33 TOT NET PLNT, M&S, CWC	L26+28-29+30-32	138,349,236	17,462,747	0	0	25,596,628	104,861	0	0	10,372,690	12,308,888	72,503,422
34 DISTRIBUTION	L33/L33	1.000000	0.126222	0.000000	0.000000	0.185015	0.000758	0.000000	0.000000	0.074975	0.088970	0.524061

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 CLASS A SEPARATIONS												
2 BIG THREE EXPENSES	S8,S9,S10	25,954,335	3,300,878	0	0	4,633,221	32,817	0	0	1,245,940	1,709,676	15,031,802
3 CLASS B SEPARATIONS												
4 COE, IOT, & CWF	S4+S5	356,655,786	42,705,093	0	0	63,961,340	243,944	0	0	24,388,339	29,437,852	195,919,217
5 COE,IOT,CWF,GEN SUPP ASSTS	S3+S4+S5	377,904,648	45,249,380	0	0	67,772,033	258,478	0	0	25,841,349	31,191,703	207,591,705
6 COE,IOT,CWF,GEN SUP,TAN ASS	S3+S4+S5	381,342,937	45,661,072	0	0	68,388,643	260,830	0	0	26,076,462	31,475,494	209,480,436
7 2110 LAND & SUPPORT ASSETS												
8 CLASS A COMPANIES	L8 * L2	0	0	0	0	0	0	0	0	0	0	0
9 CLASS B COMPANIES	L9 * L4	21,248,862	2,544,287	0	0	3,810,693	14,534	0	0	1,453,010	1,753,850	11,672,488
10 TOT LAND & SUPP ASSETS	L8+L9	21,248,862	2,544,287	0	0	3,810,693	14,534	0	0	1,453,010	1,753,850	11,672,488
11 DISTRIBUTION	L10/L10	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
12 TANGIBLE ASSETS												
13 2681 CAPITAL LEASES												
14 GENERAL SUPPORT	L11 * L14	3,270,625	391,617	0	0	586,542	2,237	0	0	223,647	269,953	1,796,629
15 CENT OFF EQUIP	S4,L91	0	0	0	0	0	0	0	0	0	0	0
16 INF ORIG/TERM	S5,L19	0	0	0	0	0	0	0	0	0	0	0
17 CABLE & WIRE FAC	S5,L38	0	0	0	0	0	0	0	0	0	0	0
18 UNDISTRIBUTED	L18 * L5	0	0	0	0	0	0	0	0	0	0	0
19 TOTAL CAPITAL LEASES	L13 THRU L18	3,270,625	391,617	0	0	586,542	2,237	0	0	223,647	269,953	1,796,629
20 2682 LEASEHOLD IMPROVEMENTS												
21 GENERAL SUPPORT	L11 * L21	167,664	20,076	0	0	30,068	115	0	0	11,465	13,839	92,101
22 CENT OFF EQUIP	S4,L91	0	0	0	0	0	0	0	0	0	0	0
23 INF ORIG/TERM	S5,L19	0	0	0	0	0	0	0	0	0	0	0
24 CABLE & WIRE FAC	S5,L38	0	0	0	0	0	0	0	0	0	0	0
25 UNDISTRIBUTED	L5 * L25	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL LEASEHOLD IMP	L21 - L25	167,664	20,076	0	0	30,068	115	0	0	11,465	13,839	92,101
27 TOTAL TANGIBLE ASSETS	L19 + L26	3,438,289	411,692	0	0	616,610	2,352	0	0	235,112	283,791	1,888,731
28 DISTRIBUTION	L27/L27	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
29 2690 INTANGIBLE ASSETS												
30 ALLOCATED	L6 * L30	0	0	0	0	0	0	0	0	0	0	0
31 DIRECT ASSIGNMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
32 TOTAL INTANGIBLES	L30+L31	0	0	0	0	0	0	0	0	0	0	0
33 DISTRIBUTION	L32/L32	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 SWS COMB TOLL & LOCAL	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 SWS SEPARATE TOLL BOARDS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3 SWS DSA BOARDS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 SWS DSB BOARDS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 SWS DIR ASSIST BOARDS	CO RECORDS	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
6 SWS TSPS COMPLEX	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7 SERV OBS TOLL MOU	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8 PROCESSOR REAL TIME - RTA	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9 PROCESSOR REAL TIME - TSPS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 RELATIVE MOU - TAND SW	CO RECORDS	1.000000	0.055731	0.000000	0.000000	0.944269	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11 RELATIVE MOU - SLU	CO RECORDS	1.000000	0.047334	0.000000	0.000000	0.126988	0.000000	0.000000	0.000000	0.000000	0.000000	0.825678
12 EQUAL ACCESS INVEST ALLOC	CO RECORDS	1.000000	0.262862	0.000000	0.000000	0.737138	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 DIAL EQUIP MOU	CO RECORDS	1.000000	0.047334	0.000000	0.000000	0.126989	0.000000	0.000000	0.000000	0.000000	0.000000	0.825677
14 RELATIVE MOU - EXCHG TRUNK	CO RECORDS	1.000000	0.271528	0.000000	0.000000	0.728472	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15 HOST/REMOTE MOU	CO RECORDS	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
16 EQUIP FURN OTHERS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17 LOOPS (SOURCE=MTS)	167509	177663	0	0	0	0	28	0	0	5,210	4,916	0
18 CIRCUIT MILES (SOURCE=MTS)	0	0	0	0	0	0	0	0	0	0	0	0
19 SPF	CO RECORDS	1.000000	0.200000	0.000000	0.000000	0.250000	0.000000	0.000000	0.000000	0.000000	0.000000	0.550000
20 CMM	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
21 EXCHG CIR WB	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.001980	0.000000	0.000000	0.275011	0.723009	0.000000
22 EXCHG TRUNK WB	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.001980	0.000000	0.000000	0.275011	0.723009	0.000000
22A IX WIDEBAND	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23 2220 1.1 MANUAL SWITCHBOARDS												
24 COMBINED TOLL & LOCAL	LN 1 * L24	0	0	0	0	0	0	0	0	0	0	0
25 SEPARATE TOLL BOARDS	LN 2 * L25	0	0	0	0	0	0	0	0	0	0	0
26 SEPARATE DSA BOARDS	LN 3 * L26	0	0	0	0	0	0	0	0	0	0	0
27 SEPARATE DSB BOARDS	LN 4 * L27	0	0	0	0	0	0	0	0	0	0	0
28 DIRECT ASSIGNMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
29 TOTAL MANUAL BOARDS	LN 24 - 28	0	0	0	0	0	0	0	0	0	0	0
30 DISTRIBUTION	L29/L29	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
31 2220 1.2 AUXILLARY SWITCHBOARDS												
32 DIRECTORY ASSISTANCE	L5 * L32	1,194,737	366,229	0	0	34,235	0	0	0	0	0	794,273
33 INTERCEPT	SLU	0	0	0	0	0	0	0	0	0	0	0
34 TOLL RATE & ROUTE	L2 * L34	0	0	0	0	0	0	0	0	0	0	0
35 TOTAL AUXILLARY BOARDS	L32+L33+L34	1,194,737	366,229	0	0	34,235	0	0	0	0	0	794,273
36 DISTRIBUTION	L35/L35	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
37 2220 1.3 SERVICE OBSERVING												
38 TOLL	L7 * L38	0	0	0	0	0	0	0	0	0	0	0
39 EXCHANGE	DIRECT	0	0	0	0	0	0	0	0	0	0	0
40 DIRECT ASSIGNMENT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
41 TOTAL SERVICE OBSERVING	L38+L39+L40	0	0	0	0	0	0	0	0	0	0	0
42 DISTRIBUTION	L41/L41	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
43 2220 1.4 TRAFFIC SERVICE POSITIONS												
44 OPERATOR	L6 * L44	0	0	0	0	0	0	0	0	0	0	0
45 REMOTE TRUNK ARRANGMNT	L8 * L45	0	0	0	0	0	0	0	0	0	0	0
46 OTHER	L9 * L46	0	0	0	0	0	0	0	0	0	0	0
47 TOTAL TSPS	L44+L45+L46	0	0	0	0	0	0	0	0	0	0	0
48 DISTRIBUTION	L47/L47	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
49 TOTAL OPERATOR SYSTEMS EQ	L29+35+41+47	1,194,737	366,229	0	0	34,235					0	794,273
50 DISTRIBUTION	L49/L49	1.000000	0.306535	0.000000	0.000000	0.028655					0.000000	0.664810
51 2210 2.0 TANDEM SWITCHING EQ												
52 2.1 ACCESS	L10 * L52	4,663	260	0	0	4,403					0	0
53 2.2 NON ACCESS	DIRECT	0	0	0	0	0					0	0
54 2.3 RESERVED	L12 * L54	0	0	0	0	0					0	0
55 TOTAL TANDEM SWITCH EQ	L52+L53+L54	4,663	260	0	0	4,403					0	0
56 DISTRIBUTION	L55/L55	1.000000	0.055731	0.000000	0.000000	0.944269					0.000000	0.000000
57 2210 3.0 LOCAL SWITCHING EQ												
58 3.1 ACCESS	L13 * L58	94,723,361	4,483,636	0	0	12,028,825					0	78,210,901
59 EQUAL ACCESS	S4,L12	1,758,041	462,122	0	0	1,295,919					0	0
60 TOTAL LOCAL SWITCH EQ	L58+L59	96,481,402	4,945,758	0	0	13,324,744					0	78,210,901
61 DISTRIBUTION	L60/L60	1.000000	0.051261	0.000000	0.000000	0.138107					0.000000	0.810632
62 TOTAL SWITCHING EQUIPMENT	L55+L60	96,486,065	4,946,018	0	0	13,329,147					0	78,210,901
63 DISTRIBUTION	L62/L62	1.000000	0.051261	0.000000	0.000000	0.138146					0.000000	0.810593
64 2230 4.0 CENTRAL OFFICE TRANS												
65 4.11 EXCH CIRCUIT WB	L21 * L65	244,209	0	0	0	0	484	0	0	67,160	176,565	0
66 4.121 EXCH TRNK - EAS	DIRECT	14,567,183									0	14,567,183
67 4.122 EXCH TRNK - WB	L22 * L67	16,926,687	0	0	0	0	14,535	0	0	8,834,140	8,078,012	0
68 4.123 EXCH TRNK - BASIC	L14 * L68	6,949,945	1,887,105	0	0	5,062,840					0	0
69 4.124 EXCH TRNK - SPEC	DIRECT	13,850,521	0	0	0	0	161,110	0	0	6,811,769	6,877,642	0
70 4.131 SUBS LINE - BASIC	L17*L19*L70	6,716,883	1,266,598	0	0	1,583,248	1,059	0	0	196,974	185,859	3,483,146
71 4.132 SUBS LINE - SPEC	DIRECT	0	0	0	0	0	0	0	0	0	0	0
72 TOTAL EXCHANGE CIRCUIT	L65 - L71	59,255,429	3,153,703	0	0	6,646,088	177,187	0	0	15,910,043	15,318,078	18,050,329
73 DISTRIBUTION	L72/L72	1.000000	0.053222	0.000000	0.000000	0.112160	0.002990	0.000000	0.000000	0.268499	0.258509	0.304619
74 2230 4.2 INTEREXCH CIRCUIT												
75 4.21 IX FURN OTH - IS	DIRECT	0				0				0		
76 4.22 IX WIDEBAND	L22A * L76	0	0	0	0	0	0	0	0	0	0	0
77 4.231 IX OTHER - BASIC	L18*L20*L77	0	0	0	0	0	0	0	0	0	0	0
78 4.232 IX OTHER - SPEC	DIRECT	0	0	0	0	0	0	0	0	0	0	0
79 4.24 NON ACCESS	DIRECT	0	0	0	0	0	0	0	0	0	0	0
80 TOTAL IX CIRCUIT	L75 - L79	0	0	0	0	0	0	0	0	0	0	0
81 DISTRIBUTION	L80/L80	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
82 2230 4.3 HOST/REMOTE												
83 4.31 EXCLUDING WATS	L15 * L83	4,610,976	206,041	0	0	741,044					0	3,663,891
84 3.32 CLOSED END WATS	DIRECT	0	0	0	0	0					0	0
85 TOTAL HOST/REMOTE	L83 + L84	4,610,976	206,041	0	0	741,044	0	0	0	0	0	3,663,891
86 DISTRIBUTION	L85/L85	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
87 EQUIPMENT RENTED OTHERS	L16 * L87	0	0	0	0	0	0	0	0	0	0	0
88 TOTAL COE TRANSMISSION	L72+80+85+87	63,866,405	3,359,745	0	0	7,387,132	177,187	0	0	15,910,043	15,318,078	21,714,220
89 DISTRIBUTION	L82/L82	1.000000	0.052606	0.000000	0.000000	0.115665	0.002774	0.000000	0.000000	0.249114	0.239846	0.339994
90 TOTAL COE EQUIPMENT	L49+L62+L88	161,547,208	8,671,991	0	0	20,750,514	177,187	0	0	15,910,043	15,318,078	100,719,394
91 DISTRIBUTION	L90/L90	1.000000	0.053681	0.000000	0.000000	0.128449	0.001097	0.000000	0.000000	0.098485	0.094821	0.623467

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 SPF	CO RECORDS	1.000000	0.200000	0.000000	0.000000	0.250000						0.550000
2 REL MOU - COINLESS PAY TEL	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000						0.000000
3 LOOPS (SOURCE=MTS)	167509	177663	0	0	0	0	28	0	0	5210	4916	0
4 EQUIV CHANNELS - EXCH WB	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.001980	0.000000	0.000000	0.275011	0.723009	0.000000
5 EQUIV CHANNELS - IX WB	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6 CIRCUIT MILES (SOURCE=MTS)	0	0	0	0	0	0	0	0	0	0	0	0
7 REL MOU - EXCH TRNK	CO RECORDS	1.000000	0.271528	0.000000	0.000000	0.728472	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8 HOST REMOTE MOU	CO RECORDS	1.000000	0.044685	0.000000	0.000000	0.160713	0.000000	0.000000	0.000000	0.000000	0.000000	0.794602
9 EQ FURNISHED OTHERS	CO RECORDS	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 CMM	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000						1.000000
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11 2310 INF ORIG/TERM												
12 1.1 COIN PAY TEL	L1 * L11	0	0	0	0	0					0	0
13 1.2 COINLESS PAY TEL	L2 * L12	0	0	0	0	0					0	0
14 1.3 OTHER	L1 * L13	0	0	0	0	0					0	0
15 SUB TOTAL	L12+L13+L14	0	0	0	0	0					0	0
16 DISTRIBUTION	L15/L15	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
17 2.0 NEW CUST PREM EQ	DIRECT	0	0	0	0	0	0	0	0	0	0	0
18 TOTAL INF ORIG/TERM EQ	L15 + L17	0	0	0	0	0	0	0	0	0	0	0
19 DISTRIBUTION	L18/L18	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
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20 2410 CABLE & WIRE FACILITIES												
21 1.0 SUB LINE - JOINT	L1,L3,L21	178,193,320	33,601,802	0	0	42,002,253	28,084	0	0	5,225,552	4,930,674	92,404,956
22 1.0 SUB LINE - DIRECT	DIRECT	1,793,473	0	0	0	0	0	0	0	0	0	1,793,473
23 2.1 EXCHG WB - JOINT	L4 * L23	6,478,663	0	0	0	0	12,828	0	0	1,781,703	4,684,131	0
24 2.1 EXCHG WB - DIRECT	DIRECT	2,562,386	0	0	0	0	2,480	0	0	873,035	1,686,871	0
25 2.2 EXCHG TRNK - JOINT	L7 * L25	1,381,021	374,986	0	0	1,006,035	0	0	0	0	0	0
26 2.2 EXCHG TRNK - DIRECT	DIRECT	3,439,469	0	0	0	0	23,366	0	0	598,006	2,818,098	0
27 3.1 IX WB - JOINT	L5 * L27	0	0	0	0	0	0	0	0	0	0	0
28 3.1 IX WB - DIRECT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
29 3.2 IX ACCESS-JOINT	L6*L10*L29	0	0	0	0	0	0	0	0	0	0	0
30 3.2 IX ACCESS-DIRECT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
31 3.3 IX NON ACCESS	DIRECT	0	0	0	0	0	0	0	0	0	0	0
32 4.1 HOST/REM - JOINT	L8 * L32	1,260,246	56,314	0	0	202,538	0	0	0	0	0	1,001,394
33 4.1 HOST/REM - DIRECT	DIRECT	0	0	0	0	0						
34 4.2 HOST/REM CL END WAT	DIRECT	0	0	0	0	0						
35 5.0 EQ FURN OTH - JOINT	L9 * L35	0	0	0	0	0	0	0	0	0	0	0
36 5.0 EQ FURN OTH - DIR	DIRECT	0	0	0	0	0	0	0	0	0	0	0
37 TOTAL CABLE & WIRE FAC	L21 - L36	195,108,578	34,033,102	0	0	43,210,826	66,757	0	0	8,478,296	14,119,774	95,199,823
38 DISTRIBUTION	L37/L37	1.000000	0.174432	0.000000	0.000000	0.221471	0.000342	0.000000	0.000000	0.043454	0.072369	0.487933

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2001 TEL PLANT IN SERVICE	S2,L10	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
2 2410 CABLE & WIRE FACILITIES	S5,L38	1.000000	0.174432	0.000000	0.000000	0.221471	0.000342	0.000000	0.000000	0.043454	0.072369	0.487933
3 DEFERRED CHARGES ALLOC.	DIRECT	1.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 2002 PROP HELD FUT USE												
5 GENERAL SUPPORT FAC	L1 * L5	0	0	0	0	0	0	0	0	0	0	0
6 CENTRAL OFFICE EQ	L1 * L6	0	0	0	0	0	0	0	0	0	0	0
7 CABLE & WIRE FAC	L1 * L7	0	0	0	0	0	0	0	0	0	0	0
8 UNDISTRIBUTED	L1 * L8	0	0	0	0	0	0	0	0	0	0	0
9 TOTAL PROP HELD FUT USE		0	0	0	0	0	0	0	0	0	0	0
10 2003 TEL PLANT UND CONST - SHORT TERM												
11 GENERAL SUPPORT FAC	L1 * L11	130,654	15,644	0	0	23,431	89	0	0	8,934	10,784	71,771
12 CENTRAL OFFICE EQ	L1 * L12	2,525,340	302,378	0	0	452,885	1,727	0	0	172,684	208,438	1,387,227
13 CABLE & WIRE FAC	L1 * L13	1,880,871	225,211	0	0	337,308	1,286	0	0	128,615	155,244	1,033,206
14 UNDISTRIBUTED	L1 * L14	0	0	0	0	0	0	0	0	0	0	0
15 TOTAL TPUC - SHORT TERM		4,536,865	543,233	0	0	813,625	3,103	0	0	310,234	374,466	2,492,204
16 2004 TEL PLANT UND CONST - LONG TERM												
17 GENERAL SUPPORT FAC	L1 * L17	0	0	0	0	0	0	0	0	0	0	0
18 CENTRAL OFFICE EQ	L1 * L18	0	0	0	0	0	0	0	0	0	0	0
19 CABLE & WIRE FAC	L1 * L19	0	0	0	0	0	0	0	0	0	0	0
20 UNDISTRIBUTED	L1 * L20	0	0	0	0	0	0	0	0	0	0	0
21 TOTAL TPUC - LONG TERM		0	0	0	0	0	0	0	0	0	0	0
22 2005 TEL PLANT ADJUSTMENT												
23 GENERAL SUPPORT FAC	L1 * L23	0	0	0	0	0	0	0	0	0	0	0
24 CENTRAL OFFICE EQ	L1 * L24	0	0	0	0	0	0	0	0	0	0	0
25 CABLE & WIRE FAC	L1 * L25	0	0	0	0	0	0	0	0	0	0	0
26 UNDISTRIBUTED	L1 * L26	0	0	0	0	0	0	0	0	0	0	0
27 TOTAL TEL PLANT ADJ		0	0	0	0	0	0	0	0	0	0	0
28 1220 MATERIALS & SUPPLIES												
29 CPE	DIRECT	0	0	0	0	0	0	0	0	0	0	0
30 OTHER	L2 * L30	3,663,593	639,046	0	0	811,378	1,254	0	0	159,199	265,130	1,787,586
31 TOTAL M&S	L29+L30	3,663,593	639,046	0	0	811,378	1,254	0	0	159,199	265,130	1,787,586
32 DISTRIBUTION	L31/L31	1.000000	0.174432	0.000000	0.000000	0.221471	0.000342	0.000000	0.000000	0.043454	0.072369	0.487933
33 1402 INV NONAFFILIATED COMP												
34 RTB STOCK	L1 * L34	0	0	0	0	0	0	0	0	0	0	0
35 OTHER	DIRECT	0	0	0	0	0	0	0	0	0	0	0
36 TOTAL NONAFFIL INV	LN 34+35	0	0	0	0	0	0	0	0	0	0	0
37 1439 EQ ACCESS DEF CHGS	L3*L37	0	0	0	0	0	0	0	0	0	0	0
37A OTHER DEFFERED CHGS	L1 * L37A	0	0	0	0	0	0	0	0	0	0	0
38 1500 OTHER JURISDNAL ASSETS	DIRECT	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2110 GEN SUPORT FACILITIES	S3,L11	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
2 2230 CENTRAL OFFICE EQUIPMT	S4,L91	1.000000	0.053681	0.000000	0.000000	0.128449	0.001097	0.000000	0.000000	0.098485	0.094821	0.623467
3 2310 INF ORIG/TERM EQ	S5,L19	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4 2410 CABLE & WIRE FACILITIES	S5,L38	1.000000	0.174432	0.000000	0.000000	0.221471	0.000342	0.000000	0.000000	0.043454	0.072369	0.487933
5 GEN SUPP,COE,IOT & CWF	S3,L5	377,904,648	45,249,380	0	0	67,772,033	258,478	0	0	25,841,349	31,191,703	207,591,705
6 2681 CAPITAL LEASES	S3,L19	3,270,625	391,617	0	0	586,542	2,237	0	0	223,647	269,953	1,796,629
7 2682 LEASEHOLD IMP	S3,L26	167,664	20,076	0	0	30,068	115	0	0	11,465	13,839	92,101
8 2680 TANGIBLE ASSETS	S3,L27	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
9 2690 INTANGIBLE ASSETS	S3,L33	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10 2005 TELE PLANT ADJUSTMENT	S6,L27	0	0	0	0	0	0	0	0	0	0	0
11 3100 ACCUM DEPRECIATION - PLANT IN SERV												
12 GENERAL SUPPORT	L1 * L12	10,234,604	1,225,466	0	0	1,835,436	7,000	0	0	699,848	844,749	5,622,103
13 COE - SWITCHING	L13*S4,L63	70,730,607	3,625,755	0	0	9,771,138	0	0	0	0	0	57,333,714
13A COE - OPERATOR	L13A*S4,L36	558,327	171,147	0	0	15,999	0	0	0	0	0	371,182
13B COE - TRANSMISSION	L13B*S4,L89	40,161,138	2,112,710	0	0	4,645,253	111,421	0	0	10,004,719	9,632,474	13,654,562
15 INFORMATION ORIG/TERM	L3 * L14	0	0	0	0	0	0	0	0	0	0	0
16 CABLE & WIRE FACILITIES	L4 * L15	126,199,619	22,013,202	0	0	27,949,513	43,180	0	0	5,483,909	9,132,915	61,576,900
17 TOT ACCUM DEP - IN SERV	L12 - L16	247,884,296	29,148,280	0	0	44,217,339	161,601	0	0	16,188,477	19,610,138	138,558,461
18 DISTRIBUTION	L17/L17	1.000000	0.117588	0.000000	0.000000	0.178379	0.000652	0.000000	0.000000	0.065307	0.079110	0.558964
19 3200 ACCUM DEP FUT USE	S6,L9*L19	0	0	0	0	0	0	0	0	0	0	0
20 3400 TANGIBLE ASSETS												
21 CAPITAL LEASES	L6 * L21	454,544	54,426	0	0	81,516	311	0	0	31,082	37,517	249,691
22 LEASEHOLD IMP	L7 * L22	72,523	8,684	0	0	13,006	50	0	0	4,959	5,986	39,839
23 UNDISTRIBUTED	L8 * L23	0	0	0	0	0	0	0	0	0	0	0
24 3500 INTANGIBLE ASSETS	L9 * L24	0	0	0	0	0	0	0	0	0	0	0
25 3600 TELE PLANT ADJUSTMENT	L10 * L25	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL ACCUM AMORT	L21 - L25	527,067	63,110	0	0	94,522	361	0	0	36,041	43,503	289,530
27 DISTRIBUTION	L26/L26	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
27A 4040 CUSTOMER DEPOSITS	S2,L10*L27A	0	0	0	0	0	0	0	0	0	0	0
28 4340 NET NONCUR DEF OPER INC TAX												
29 GENERAL SUPPORT	L1 * L29	156,489	18,738	0	0	28,064	107	0	0	10,701	12,916	85,963
30 COE - SWITCHING	S4,L63	1,704,095	87,354	0	0	235,414	0	0	0	0	0	1,381,327
30A COE - OPERATOR	S4,L36	0	0	0	0	0	0	0	0	0	0	0
30B COE - TRANSMISSION	S4,L89	0	0	0	0	0	0	0	0	0	0	0
31 INFORMATION ORIG/TERM	L3 * L31	0	0	0	0	0	0	0	0	0	0	0
32 CABLE & WIRE FACILITIES	L4 * L32	1,929,619	336,586	0	0	427,354	660	0	0	83,850	139,644	941,524
33 UNDISTRIBUTED	L5 * L33	0	0	0	0	0	0	0	0	0	0	0
34 TOT NET DEFERD INC TAX	L29 - L33	3,790,203	442,679	0	0	690,832	767	0	0	94,551	152,561	2,408,814
35 DISTRIBUTION	L34/L34	1.000000	0.116795	0.000000	0.000000	0.182268	0.000202	0.000000	0.000000	0.024946	0.040251	0.635537
36 4370 OTH DEFERRED CREDITS												
37 GENERAL SUPPORT	L1 * L37	0	0	0	0	0	0	0	0	0	0	0
38 COE - SWITCHING	S4,L63	0	0	0	0	0	0	0	0	0	0	0
38A COE - OPERATOR	S4,L36	0	0	0	0	0	0	0	0	0	0	0
38B COE - CIRCUIT	S4,L89	0	0	0	0	0	0	0	0	0	0	0
39 INFORMATION ORIG/TERM	L3 * L39	0	0	0	0	0	0	0	0	0	0	0
40 CABLE & WIRE FACILITIES	L4 * L40	0	0	0	0	0	0	0	0	0	0	0
41 UNDISTRIBUTED	L5 * L41	0	0	0	0	0	0	0	0	0	0	0
42 TOT OTH DEFERD CREDITS	L37 - L41	0	0	0	0	0	0	0	0	0	0	0
43 DISTRIBUTION	L42/L42	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2110 GENERAL SUPPORT ASSET	S3,L11	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
2 2220,2210,2230 COE	S4,L91	1.000000	0.053681	0.000000	0.000000	0.128449	0.001097	0.000000	0.000000	0.098485	0.094821	0.623467
3 2310 COIN PUBLIC TEL	S5,L12	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
4 2310 COINLESS PUBLIC TEL	S5,L13	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
5 2310 OTHER IOT EQ	S5,L14	0.000000	0.000000	0.000000	0.000000	0.000000					0.000000	0.000000
6 2410 CABLE & WIRE FAC	S5,L38	1.000000	0.174432	0.000000	0.000000	0.221471	0.000342	0.000000	0.000000	0.043454	0.072369	0.487933
7 6110 NETWORK SUPPORT EXP	L1 * L7	674,278	80,736	0	0	120,923	461	0	0	46,108	55,654	370,396
8 6120 GENERAL SUPPORT EXP	L1 * L8	14,293,300	1,711,445	0	0	2,563,308	9,776	0	0	977,385	1,179,748	7,851,638
9 TOTAL GEN SUPPORT EXP	L7 + L8	14,967,578	1,792,181	0	0	2,684,230	10,237	0	0	1,023,492	1,235,402	8,222,034
10 DISTRIBUTION	L9/L9	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
11 6210 COE SWITCHING EXP	L2 * L11	1,101,094	59,108	0	0	141,434	1,208	0	0	108,442	104,407	686,496
12 6220 OPER SYSTEMS EXP	L2 * L12	17,089	917	0	0	2,195	19	0	0	1,683	1,620	10,654
13 6230 COE TRANSMISSION EXP	L2 * L13	993,737	53,345	0	0	127,644	1,090	0	0	97,869	94,227	619,563
14 UNDISTRIBUTED	L2 * L14	0	0	0	0	0	0	0	0	0	0	0
15 TOT CENTRAL OFFICE EXP	L11+12+13+14	2,111,920	113,370	0	0	271,273	2,316	0	0	207,993	200,254	1,316,713
16 DISTRIBUTION	L15/L15	1.000000	0.053681	0.000000	0.000000	0.128449	0.001097	0.000000	0.000000	0.098485	0.094821	0.623467
17 6310 IOT EXP	L3 * L17	0	0	0	0	0					0	0
18 IOT EXP -COINLESS PAY	L4 * L18	0	0	0	0	0					0	0
19 IOT EXP -OTHER	L6 * L19	0	0	0	0	0	0	0	0	0	0	0
20 IOT EXP -CPE	DIRECT	0	0	0	0	0	0	0	0	0	0	0
21 TOTAL INF ORIG/TERM EXP	L17+18+19+20	0	0	0	0	0	0	0	0	0	0	0
22 DISTRIBUTION	L21/L21	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23 6410 C&WF EXP - ALLOCATED	L6 * L23	5,627,089	981,542	0	0	1,246,235	1,925	0	0	244,521	407,226	2,745,640
24 C&WF EXP DIRECT	DIRECT	0	0	0	0	0	0	0	0	0	0	0
25 TOTAL C&WF EXPENSE	L23+L24	5,627,089	981,542	0	0	1,246,235	1,925	0	0	244,521	407,226	2,745,640
26 DISTRIBUTION	L25/L25	1.000000	0.174432	0.000000	0.000000	0.221471	0.000342	0.000000	0.000000	0.043454	0.072369	0.487933
27 PLNT SPEC EXP EXCL GEN SUPP	L15+21+25	7,739,009	1,094,912	0	0	1,517,508	4,242	0	0	452,514	607,480	4,062,353
28 DISTRIBUTION	L27/L27	1.000000	0.141480	0.000000	0.000000	0.196086	0.000548	0.000000	0.000000	0.058472	0.078496	0.524919

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 2001 TEL PLANT IN SERV	S2,L10	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
2 2681 CAPITAL LEASES	S3,L19	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
3 2682 LEASEHOLD IMPROVEMENT	S3,L26	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
4 2680 TANGIBLE PROPERTY	S3,L28	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
5 2690 INTANGIBLE PROPERTY	S3,L33	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6 2005 TEL PLANT ADJUSTMENT	S6,L27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7 COE, IOT AND C&WF	S4+S5	356,655,786	42,705,093	0	0	63,961,340	243,944	0	0	24,388,339	29,437,852	195,919,217
OTHER PROPERTY PLANT & EQUIP EXP												
8 6510 UNDISTRIBUTED	L1 * L8	0	0	0	0	0	0	0	0	0	0	0
9 6511 PROP HELD FOR FUT USE	L1 * L9	0	0	0	0	0	0	0	0	0	0	0
10 6512 MAT & SUPP PROV	L1 * L10	49,727	5,954	0	0	8,918	34	0	0	3,400	4,104	27,316
11 TOT OTH PROP/PLNT EQ EXP	L8+9+10	49,727	5,954	0	0	8,918	34	0	0	3,400	4,104	27,316
12 DISTRIBUTION	L11/L11	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
13 6530 NETWORK OPERATIONS EXIL7 * L13		6,568,772	786,529	0	0	1,178,019	4,493	0	0	449,177	542,177	3,608,377
14 6540 ACCESS CHARGE EXP	DIRECT	2,344,547	8,517	0	0	979,015	0	0	0	0	0	1,357,015
15 6560 DEPRECIATION EXPENSE												
16 GENERAL SUPPORT	S3,L11	932,293	111,630	0	0	167,194	638	0	0	63,751	76,950	512,130
17 COE - SWITCHING	S4,L63	10,868,625	557,142	0	0	1,501,455	0	0	0	0	0	8,810,028
17A COE - OPERATOR	S4,L36	157,466	48,269	0	0	4,512	0	0	0	0	0	104,685
17B COE - TRANSMISSION	S4,L89	8,745,351	460,056	0	0	1,011,534	24,263	0	0	2,178,593	2,097,534	2,973,370
18 COE - EQUAL ACCESS	S4,L59	0	0	0	0	0	0	0	0	0	0	0
19 INFORMATION ORIG/TERM	S5,L19	0	0	0	0	0	0	0	0	0	0	0
20 CABLE & WIRE FAC	S5,L38	15,495,867	2,702,969	0	0	3,431,880	5,302	0	0	673,361	1,121,417	7,560,938
21 TOT DEP EXP-PLNT IN SER	L16 - L20	36,199,601	3,880,066	0	0	6,116,575	30,202	0	0	2,915,705	3,295,902	19,961,151
22 PROP HELD FUT USE	L1 * L22	0	0	0	0	0	0	0	0	0	0	0
23 TOT DEP EXPENSE	L21+L22	36,199,601	3,880,066	0	0	6,116,575	30,202	0	0	2,915,705	3,295,902	19,961,151
24 DISTRIBUTION	L23/L23	1.000000	0.107185	0.000000	0.000000	0.168968	0.000834	0.000000	0.000000	0.080545	0.091048	0.551419
25 AMORTIZATION EXPENSE												
26 6563 CAPITAL LEASE	L2 * L26	109,154	13,070	0	0	19,575	75	0	0	7,464	9,009	59,961
27 6563 LEASEHOLD IMP	L3 * L27	4,089	490	0	0	733	3	0	0	280	337	2,246
28 6563 UNDISTRIBUTED	L4 * L28	0	0	0	0	0	0	0	0	0	0	0
29 6564 INTANGIBLE ASSETS	L5 * L29	0	0	0	0	0	0	0	0	0	0	0
30 6565 OTHER TPPA	L6 * L30	0	0	0	0	0	0	0	0	0	0	0
31 TOTAL AMORT EXP	L26 - L30	113,242	13,559	0	0	20,308	77	0	0	7,744	9,347	62,207
32 DISTRIBUTION	L31/L31	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323

ACS OF ANCHORAGE, INC.
CUSTOMER OPERATIONS EXPENSE
2003 PYCOSS-10
23-Jun-04

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 SWS - OPERATOR SERVICES	S4L1,2,3,4,6	0	0	0	0	0	0	0	0	0	0	0
2 SWS - DIRECTORY ASSISTANCE	S4,L5	1.000000	0.306535	0.000000	0.000000	0.028655	0.000000	0.000000	0.000000	0.000000	0.000000	0.664810
3 SLU FACTOR	CO RECORDS	1.000000	0.047334	0.000000	0.000000	0.126988	0.000000	0.000000	0.000000	0.000000	0.000000	0.825678
4 END USER BILLED REV INC CCL	CO RECORDS	71,845,954	3,889,149	0	0	18,732,430	0	0	0	0	7,565,722	41,658,653
5 IXC BILLED REVENUE	CO RECORDS	33,466,832	12,447,843	0	0	15,475,468	60,431	0	0	5,483,090	0	0
6 PAYSTATION REVENUES	CO RECORDS	0	0	0	0	0	0	0	0	0	0	0
7 BUSINESS OFFICE ALLOCATOR	CO RECORDS	1.000000	0.016779	0.000000	0.000000	0.015101	0.001678	0.000000	0.000000	0.065436	0.062081	0.838925
8 BILLING INQUIRY ALLOCATOR	CO RECORDS	1.000000	0.139640	0.000000	0.000000	0.112613	0.010511	0.000000	0.000000	0.048048	0.022523	0.666665
9 IXC SVC ORDER ALLOCATOR	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.227273	0.045455	0.000000	0.000000	0.727272	0.000000	0.000000
10 IXC BILLING INQUIRY ALLOCATOR	CO RECORDS	1.000000	0.000000	0.000000	0.000000	0.000000	0.571429	0.000000	0.000000	0.428571	0.000000	0.000000
11 OTHER BILL & COLL ALLOCATOR	CO RECORDS	1.000000	0.333333	0.000000	0.000000	0.333334	0.000000	0.000000	0.000000	0.000000	0.000000	0.333333
12 CARRIER ACC BILLING FACTOR	CO RECORDS	1.000000	0.500000	0.000000	0.000000	0.500000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 SP + RC MESSAGES	CO RECORDS	0	0	0	0	0	0	0	0	0	0	0
CUSTOMER OPERATIONS EXPENSE												
14 6610 MARKETING	L4 * L14	2,553,644	138,233	0	0	665,813	0	0	0	0	268,911	1,480,687
15 6621 CALL COMPLETION EXCL DA	DIRECT	18,194	0	0	0	18,194	0	0	0	0	0	0
16 6622 NUMBER SERVICES DA	L2 * L16	2,094,304	641,977	0	0	60,012	0	0	0	0	0	1,392,314
17 6622 CLASSIFIED	DIRECT	0	0	0	0	0	0	0	0	0	0	0
18 6622 TWX	DIRECT	0	0	0	0	0	0	0	0	0	0	0
19 6622 ALPHA	L3 * L19	1,120,707	53,048	0	0	142,316	0	0	0	0	0	925,343
20 6622 FOREIGN	DIRECT	28,022	17,172	0	0	10,850	0	0	0	0	0	0
21 6623 1.0 LOCAL BUSINESS OFFICE												
22 1.11 EU SO PROC - PRESUB	DIRECT	261,835	0	0	0	261,835	0	0	0	0	0	0
23 1.12 EU SO PROC - OTHER	L7 * L23	2,884,124	48,393	0	0	43,553	4,840	0	0	188,726	179,049	2,419,564
24 1.2 EU PAYMENT & COLL	L4 * L24	930,426	50,366	0	0	242,590	0	0	0	0	97,978	539,492
25 1.3 EU BILLING INQUIRY	L8 * L25	608,651	84,992	0	0	68,542	6,398	0	0	29,244	13,709	405,767
26 1.4 IXC SO PROCESSING	L9 * L26	167,543	0	0	0	38,078	7,616	0	0	121,849	0	0
27 1.5 IXC PAYMENT & COLL	L5 * L27	564	210	0	0	261	1	0	0	92	0	0
28 1.6 IXC BILLING INQUIRY	L10 * L28	9,096	0	0	0	0	5,198	0	0	3,898	0	0
29 1.7 COIN COLLECT & ADM	L6 * L29	0	0	0	0	0	0	0	0	0	0	0
30 TOTAL LOCAL BUS OFFICE	L22 - L29	4,862,239	183,960	0	0	654,859	24,051	0	0	343,810	290,736	3,364,822
31 2.0 CUSTOMER SERV REV ACCTG												
32 2.1 MESSAGE PROCESSING												
33 2.11 TLAC	DIRECT	29,004	0	0	0	29,004	0	0	0	0	0	0
34 2.12 LOCAL MESSAGE PROC	DIRECT	0	0	0	0	0	0	0	0	0	0	0
35 2.2 OTH BILLING & COLL	L11 * L35	551,074	193,359	0	0	164,356	0	0	0	0	0	193,359
36 2.3 CARRIER ACC BILLING	L12 * L36	381,923	190,962	0	0	190,962	0	0	0	0	0	0
37 TOTAL CUSTOMER SERVICES	L33 - L36	962,001	384,321	0	0	384,321	0	0	0	0	0	193,359
38 TOTAL CAT 1 & CAT 2												
39 DISTRIBUTION	L30 + L37 L38/L38	5,824,240 1.000000	568,281 0.097572	0 0.000000	0 0.000000	1,039,181 0.178423	24,051 0.004130	0 0.000000	0 0.000000	343,810 0.059031	290,736 0.049918	3,558,182 0.610926
40 3.0 ALL OTHER CUST SERV												
41 TOTAL SERVICES EXP	L39 * L40 L15-20+38+40	7,443 9,092,910	726 1,281,205	0 0	0 0	1,328 1,271,881	31 24,082	0 0	0 0	439 344,249	372 291,108	4,547 5,880,386
42 DISTRIBUTION	L41/L41	1.000000	0.140901	0.000000	0.000000	0.139876	0.002648	0.000000	0.000000	0.037859	0.032015	0.646700
43 TOTAL CUSTOMER OPER EXPENSE												
44 DISTRIBUTION	L14-20+L41 L43/L43	11,646,554 1.000000	1,419,438 0.121876	0 0.000000	0 0.000000	1,937,694 0.166375	24,082 0.002068	0 0.000000	0 0.000000	344,249 0.029558	560,019 0.048085	7,361,073 0.632039

ACS OF ANCHORAGE, INC.
CORPORATE & OTHER OPERATING EXPENSE & TAXES
2003 PYCOS

S-11
23-Jun-04

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 BIG THREE EXPENSES	S8,S9,S10	25,954,335	3,300,878	0	0	4,633,221	32,817	0	0	1,245,940	1,709,676	15,031,802
2 2001 TEL PLANT IN SERVICE	S2,L10	1.000000	0.119738	0.000000	0.000000	0.179336	0.000684	0.000000	0.000000	0.068381	0.082539	0.549323
3 2004 PLNT UND CONST-LONG TR	S2,L13	0	0	0	0	0	0	0	0	0	0	0
4 2680 CAPITAL LEASES	S3,L19	3,270,625	391,617	0	0	586,542	2,237	0	0	223,647	269,953	1,796,629
5 E.A. ALLOCATION	S2,L30	1,758,041	462,122	0	0	1,295,919	0	0	0	0	0	0
6 NET TEL PLNT-OPERATING	S2,L27	1.000000	0.123807	0.000000	0.000000	0.181029	0.000757	0.000000	0.000000	0.075312	0.090095	0.529000
7												
8 COPORATE OPERATIONS EXPENSE												
9 6710 EXEC & PLANNING-EAS	DIRECT	0									0	0
10 EXEC & PLANNING-OTHER	L1 * L10	2,012,493	255,949	0	0	359,259	2,545	0	0	96,610	132,568	1,165,562
11 6720 GEN & ADMIN-EAS	DIRECT	0									0	0
12 GEN & ADMIN-OTHER	L1 * L12	10,149,338	1,290,795	0	0	1,811,803	12,833	0	0	487,220	668,562	5,878,126
13 TOTAL CORPORATE EXP	L9+10+11+12	12,161,831	1,546,745	0	0	2,171,062	15,377	0	0	583,830	801,130	7,043,688
14 DISTRIBUTION	L13/L13	1.000000	0.127180	0.000000	0.000000	0.178514	0.001264	0.000000	0.000000	0.048005	0.065872	0.579163
15 EQUAL ACCESS EXPENSE	S-2,L30	0	0	0	0	0						
16 7500 INT EXP-CUST DEPOSITS	L6 * L16	0	0	0	0	0	0	0	0	0	0	0
17 OTHER FIXED CHGS-OPER	L6 * L17	4,829,918	597,975	0	0	874,353	3,657	0	0	363,753	435,152	2,555,029
18 OTHER FIXED CHGS-NON OP	DIRECT	0									0	0
19 TOTAL	L16+17+18	4,829,918	597,975	0	0	874,353	3,657	0	0	363,753	435,152	2,555,029
20 BASIS FOR INC TAX ALLOC												
21 TOT OPER REVENUES	CO RECORDS	92,490,126	10,418,537	0	0	26,460,612	95,625	0	0	6,213,413	8,678,966	40,622,973
22 LESS: OPER EXP & TAX	S12,L18	93,976,852	10,809,646	0	0	17,005,358	90,240	0	0	5,929,590	7,235,989	52,906,029
23 OP FIXED CHGS	L17	4,829,918	597,975	0	0	874,353	3,657	0	0	363,753	435,152	2,555,029
24 RENT REVENUE	L2 * L24	(12,492,088)	(1,495,772)	0	0	(2,240,285)	(8,544)	0	0	(854,217)	(1,031,079)	(6,862,191)
25 INT INC BOND RES ADJ	L1 * L25	0	0	0	0	0	0	0	0	0	0	0
26 NET TAXABLE INCOME	L21-(L22-25)	14,151,337	506,687	0	0	10,821,187	10,272	0	0	774,287	2,038,904	0
27 DISTRIBUTION	L26/L26	1.000000	0.035805	0.000000	0.000000	0.764676	0.000726	0.000000	0.000000	0.054715	0.144079	0.000000
28 OPERATING TAXES												
29 7210 OPER ITC AMORT	L2 * L29	0	0	0	0	0	0	0	0	0	0	0
30 OPER ITC EXPENSE	L2 * L30	0	0	0	0	0	0	0	0	0	0	0
31 7220 OPER FED INC TAX	DIRECT	2,530,494	90,604	0	0	1,935,008	1,837	0	0	138,455	364,590	0
32 7230 OPER ST & LOC INC TAX	DIRECT	750,131	26,858	0	0	573,607	545	0	0	41,043	108,078	0
33 7240 OPER TAXES -OTHER	L2 * L33	2,185,991	261,745	0	0	392,028	1,495	0	0	149,479	180,429	1,200,815
33A OPER TAXES -OTHER	L33A*S10,L4	0	0	0	0	0	0	0	0	0	0	0
34 7250 PROV FOR DEF INC TAX		0	0	0	0	0	0	0	0	0	0	0
35 TOTAL OPER TAXES	L29 - L34	5,466,615	379,208	0	0	2,900,642	3,877	0	0	328,978	653,096	1,200,815

ACS OF ANCHORAGE, INC.
OPERATING EXPENSE & TAX SUMMARY
2003 PYCOSS-12
23-Jun-04

DESCRIPTION	SOURCE	TOTAL COMPANY	MESSAGE TOLL INTRASTATE		MESSAGE TOLL INTERSTATE		PRIVATE LINE INTRASTATE		PRIVATE LINE INTERSTATE		LOCALP/L	EXCHANGE
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA		
1 6110 NETWORK SUPPORT EXP	S8,L7	674,278	80,736	0	0	120,923	461	0	0	46,108	55,654	370,396
2 6120 GENERAL SUPPORT EXP	S8,L8	14,293,300	1,711,445	0	0	2,563,308	9,776	0	0	977,385	1,179,748	7,851,638
3 6210 CENTRAL OFFICE EXP	S8,L15	2,111,920	113,370	0	0	271,273	2,316	0	0	207,993	200,254	1,316,713
4 6310 INF ORIG/TERM EXP	S8,L21	0	0	0	0	0	0	0	0	0	0	0
5 6410 CABLE & WIRE FAC EXP	S8,L25	5,627,089	981,542	0	0	1,246,235	1,925	0	0	244,521	407,226	2,745,640
6 6510 OTHER PLANT EXP	S9,L11	49,727	5,954	0	0	8,918	34	0	0	3,400	4,104	27,316
7 6530 NETWORK OPERATIONS EXI	S9,L13	6,568,772	786,529	0	0	1,178,019	4,493	0	0	449,177	542,177	3,608,377
8 6540 ACCESS CHARGE EXP	S9,L14	2,344,547	8,517	0	0	979,015	0	0	0	0	0	1,357,015
9 6610 MARKETING EXP	S10,L14	2,553,644	138,233	0	0	665,813	0	0	0	0	268,911	1,480,687
10 6620 SERVICES EXP	S10,L41	9,092,910	1,281,205	0	0	1,271,881	24,082	0	0	344,249	291,108	5,880,386
11 6710 EXEC & PLANNING EXP	S11,L9+10	2,012,493	255,949	0	0	359,259	2,545	0	0	96,610	132,568	1,165,562
12 6720 GEN & ADMIN EXP	S11,L11+12	10,149,338	1,290,795	0	0	1,811,803	12,833	0	0	487,220	668,562	5,878,126
13 TOTAL OPERATING EXP	L1 - L12	55,478,018	6,654,276	0	0	10,476,446	58,466	0	0	2,856,662	3,750,312	31,681,856
14 DISTRIBUTION	L13/L13	1.000000	0.119944	0.000000	0.000000	0.188840	0.001054	0.000000	0.000000	0.051492	0.067600	0.571070
15 6560 DEPRECIATION & AMORT	S9,L23+31	36,312,843	3,893,626	0	0	6,136,884	30,280	0	0	2,923,449	3,305,248	20,023,357
18 OTHER OPER TAX	S11,L35	2,185,991	261,745	0	0	392,028	1,495	0	0	149,479	180,429	1,200,815
19 EQUAL ACCESS AMORT.	S11,L15	0	0	0	0	0	0	0	0	0	0	0
20 TOTAL OPER EXP & TAX	L13+15+16+17	93,976,852	10,809,646	0	0	17,005,358	90,240	0	0	5,929,590	7,235,989	52,906,029
21 DISTRIBUTION	L18/L18	1.000000	0.115025	0.000000	0.000000	0.180953	0.000960	0.000000	0.000000	0.063096	0.076998	0.562969
22 7370 NON OPER EXP												
23 ABANDONED CONSTRUCTION	L21*S2,L10	0	0	0	0	0	0	0	0	0	0	0
24 CONTRIBUTIONS	L22*S11,L14	0	0	0	0	0	0	0	0	0	0	0
25 OTHER NON OPER EXP	S11,L16	0	0	0	0	0	0	0	0	0	0	0
26 TOTAL NON OPER EXP	L21+22+23	0	0	0	0	0	0	0	0	0	0	0
27 DISTRIBUTION	L24/L24	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
28 5310 UNCOLL E/USER MSG TOLL	DIRECT/ALLOC	511,691	0	0	0	0					78,646	433,044
29 5320 UNCOLL E/USER COMMON L	DIRECT	0				0						
30 5330 UNCOLL IX CARRIER	DIRECT	0				0						
31 7340 ALLOW FUNDS DUR CONST	L29*S6,L15	0	0	0	0	0	0	0	0	0	0	0

COST SUPPORT

TAB E

ACS OF ANCHORAGE, INC.

**INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing**

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DESCRIPTION	SOURCE	TOTAL COMPANY	COMMON LINE	SWITCHED	SPECIAL	BILL & COLL	INTEREXCH
1 2110 GENERAL SUPPORT FAC	A4,L4	5,263,703	2,596,740	1,213,953	1,453,010	0	0
2 2210-20-30 CENT OFFICE EQ	A5,L46	36,660,558	1,583,248	19,167,266	15,910,043	0	0
3 2310 INFOR ORIG/TERM	A6,L8	0	0	0	0	0	0
4 2410 CABLE & WIRE FAC	A6,L24	51,689,122	42,002,253	1,208,573	8,478,296	0	0
5 2680 TANGIBLE ASSETS	A4,L10	851,722	420,180	196,430	235,112	0	0
6 2690 INTANGIBLE ASSETS	A4,L12	0	0	0	0	0	0
7 2001 TELE PLANT IN SERVICE	L1--6	94,465,104	46,602,420	21,786,223	26,076,462	0	0
8 DISTRIBUTION	L7/L7	1.000000	0.493329	0.230627	0.27604	0.000000	0.000000
9 2002 PROP HELD FUTURE USE	A7,L6	0	0	0	0	0	0
10 2003 TEL UND CON -SHT TRM	A7,L13	1,123,858	554,432	259,192	310,234	0	0
11 2004 TEL UND CON -LNG TRM	A7,L20						
12 2005 TEL PLNT ADJ	A7,L27	0	0	0	0	0	0
13 TOTAL PROP & PLANT	L7+L9--12	95,588,963	47,156,853	22,045,415	26,386,695	0	0
14 3100 ACCUMULATED DEP RES	A8,L7	60,405,816	29,414,112	14,803,227	16,188,477	0	0
15 3200 ACCUM DEP - FUT USE	A8,L9	0	0	0	0	0	0
16 3400-35-36 ACCUM AMORT	A8,L16	130,563	64,411	30,111	36,041	0	0
16A 4040 CUSTOMER DEPOSITS	A3,L17A	0	0	0	0	0	0
17 4340 DEFERRED INC TAX	A8,L24	785,383	434,525	256,307	94,551	0	0
18 4370 OTHER DEF CREDITS	A8,L32	0	0	0	0	0	0
19 NET TELEPHONE PLANT	L13-(L14--L18)	34,267,200	17,243,805	6,955,769	10,067,626	0	0
20 1220 MATERIALS & SUPPLIES	A4,L13	970,577	478,814	223,841	267,921	0	0
21 INT INC REV BOND RES	A4,L14	0	0	0	0	0	0
22 1439 OTH DEF CHGS	A3,L24,A	0	0	0	0	0	0
23 OTH JURISD ASSETS	A4,L15	0	0	0	0	0	0
24 CASH WORKING CAPITAL	A4,L16	731,541	360,891	168,713	201,937	0	0
25 NET TEL PLNT, M&S & CWC	L19--L24	35,969,318	18,083,510	7,348,324	10,537,485	0	0
26 RETURN ON INVESTMENT	A2,L3	4,046,548	2,034,395	826,686	1,185,467	0	0
27 PLANT SPECIFIC EXP	A9,L19	5,677,745	3,055,833	1,199,892	1,422,020	0	0
28 PLANT NON SPECIFIC EXP	A10,L21	11,678,862	5,468,296	2,834,540	3,376,025	0	0
29 CUSTOMER OPER EXP	A11,L34	2,281,943	642,689	580,434	416,454	642,367	0
30 CORPORATE OPER EXP	A12,L10	2,754,891	1,428,815	562,124	596,659	167,292	0
31 EQUAL ACCESS EXP	A12,L12	0	0	0	0	0	0
32 OTHER OPER TAXES	A12,L24	541,507	267,141	124,886	149,479	0	0
33 RENTAL REVENUE	A2,L17	(3,094,502)	(1,526,609)	(713,676)	(854,217)	0	0
34 INT ON CUST DEP	A13,L21	0	0	0	0	0	0
35 NON OPERATING EXP	A12,L28	0	0	0	0	0	0
35a OTHER INCOME ADJ	A12, L19	0	0	0	0	0	0
35b ALLOW FUNDS DUR CONSTR	A12, L34	0	0	0	0	0	0
36 FIT - NET OF ITC	A2,L9	1,512,238	759,963	309,814	442,462	0	0
37 SIT - NET OF ITC	A2,L12	448,283	225,281	91,840	131,162	0	0
38 TOTAL EXPENSES & TAXES	L27--L37	21,800,967	10,321,410	4,989,854	5,680,044	809,659	0
39 TOTAL REVENUE REQUIREMENT	L26+L38	25,847,515	12,355,805	5,816,540	6,865,511	809,659	0
40 BILLING & COLLECTION		(809,659)				(809,659)	
41 REVENUE REQUIREMENT NET OF B&C		25,037,856					
42 MAG ORDER IMPACT		(0)	1,429,756	(1,636,789)	207,033		
43 TOTAL REVENUE REQUIREMENT		25,037,856	13,785,561	4,179,751	7,072,544	0	0

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ACS OF ANCHORAGE
REVENUE REQUIREMENTS
2003 PYCOS

A-2

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS			BILLING & COLLECT		INTER EXCHANGE	
								TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 NET INVESTMENT (LESS 2004)	A3,L27-11	35,969,318	0	18,083,510	3,848,144	20,050	414,578	1,409	411,192	2,652,951	0	2,279,460	8,258,024	0	0	0	0
2 RATE OF RETURN			11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3 RETURN ON INVESTMENT	L1 * L2	4,046,548	0	2,034,395	432,916	2,256	46,640	158	46,259	298,457	0	256,439	929,028	0	0	0	0
4 ALLOW FUNDS DUR CONST	A12,L34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 FIXED CHARGES	A12,L16	1,238,106	0	623,035	130,664	701	14,077	48	14,200	91,629	0	78,538	285,215	0	0	0	0
6 OTHER INC ADJUST	A12,L19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 FED ITC AMORT		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 FIT BASE	L3-(4-7)	2,808,443	0	1,411,360	302,252	1,555	32,563	111	32,059	206,828	0	177,902	643,813	0	0	0	0
9 FIT BEFORE ITC AMORT	A12,L21	1,512,238	0	759,963	162,751	837	17,534	60	17,263	111,369	0	95,793	346,668	0	0	0	0
10 STATE ITC AMORT	A12,L22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 SIT BASE	L8+9+10	4,320,681	0	2,171,323	465,004	2,392	50,097	170	49,322	318,197	0	273,695	990,481	0	0	0	0
12 SIT BEFORE ITC AMORT	A12,L22	448,283	0	225,281	48,245	248	5,198	18	5,117	33,014	0	28,397	102,765	0	0	0	0
13 OPERATING EXP & TAXES	A13,L18	24,895,469	0	11,848,019	3,167,393	286,783	336,002	1,142	255,912	1,656,298	0	1,479,596	5,054,665	809,659	0	0	0
14 INTEREST ON CUST DEP	A13,L21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 NON OPER EXPENSES	A13,L20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 GROSS REC TAX BASE	L11--L15	29,664,432	0	14,244,623	3,680,642	289,423	391,297	1,330	310,351	2,007,509	0	1,781,688	6,147,911	809,659	0	0	0
17 RENTAL INCOME	S-12,35	(3,094,502)	0	(1,526,609)	(421,317)	(1,199)	(45,390)	(154)	(33,050)	(212,566)	0	(192,280)	(661,937)	0	0	0	0
18 REVENUE REQUIREMENTS	L3,4,6,13-15,17	25,847,515	0	12,355,805	3,178,992	287,839	337,252	1,146	269,122	1,742,189	0	1,543,756	5,321,755	809,659	0	0	0
19 BILLING & COLLECTION		(809,659)	0	0	0	0	0	0	0	0	0	0	0	(809,659)	0	0	0
20 REVENUE REQUIREMENT NET OF B&C		25,037,856	0	12,355,805	3,178,992	287,839	337,252	1,146	269,122	1,742,189	0	1,543,756	5,321,755	0	0	0	0
21 UNIVERSAL SERVICE EXPENSE		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 INFORMATION (PART 36-A&F)		0	0	0	153,166	(153,166)	0	0	0	0	0	0	0	0	0	0	0
23 SUB-TOTAL REVENUE REQUIREMENT		<u>25,037,856</u>	0	<u>12,355,805</u>	<u>3,332,158</u>	<u>134,673</u>	<u>337,252</u>	<u>1,146</u>	<u>269,122</u>	<u>1,742,189</u>	0	<u>1,543,756</u>	<u>5,321,755</u>	0	0	0	0
24 MAG ORDER - LINE PORT		-		1,054,873	(953,698)		(101,175)							0	0	0	0
25 MAG ORDER - LESS TIC REVENUE		(704,269)						(401)	(94,180)	(609,688)							
26 MAG ORDER - TIC REVENUE ALLOCATED		<u>704,269</u>		<u>374,883</u>	<u>71,724</u>	<u>4,061</u>	<u>7,119</u>	<u>22</u>	<u>5,275</u>	<u>34,151</u>	0	<u>46,553</u>	<u>160,480</u>	0	0		
27 TOTAL REVENUE REQUIREMENT		25,037,856		13,785,561	2,450,184	138,734	243,195	767	180,217	1,166,653	0	1,590,309	5,482,236				

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ACS OF ANCHORAGE
SUMMARY TELEPHONE PLANT
2003 PYCOS

A-3

DESCRIPTION	SOURCE	TOTAL		PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS			BILLING & COLLECT		INTER EXCHANGE	
		COMPANY							TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 2110 GENERAL SUPPORT FAC	A4,L4	5,263,703		0	2,596,740	716,654	2,040	77,208	262	56,217	361,572	0	327,065	1,125,945	0	0	0	0
2 2210-20-30 CENT OFFICE EQ	A5,L46	36,660,558		0	1,583,248	12,028,825	34,235	1,295,919	4,403	741,044	5,062,840	0	264,134	15,645,909	0	0	0	0
3 2310 INFOR ORIG/TERM	A6,L8	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4 2410 CABLE & WIRE FAC	A6,L24	51,689,122		0	42,002,253	0	0	0	0	202,538	1,006,035	0	5,225,552	3,252,744	0	0	0	0
5 2680 TANGIBLE ASSETS	A4,L10	851,722		0	420,180	115,962	330	12,493	42	9,096	58,506	0	52,923	182,190	0	0	0	0
6 2690 INTANGIBLE ASSETS	A4,L12	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 2001 TELE PLANT IN SERVICE	L1--6	94,465,104		0	46,602,420	12,861,441	36,605	1,385,620	4,708	1,008,895	6,488,953	0	5,869,673	20,206,789	0	0	0	0
8 DISTRIBUTION	L7/L7	1.000000	0.000000		0.493329	0.136150	0.000387	0.014668	0.000050	0.010680	0.068692	0.000000	0.062136	0.213907	0.000000	0.000000	0.000000	0.000000
9 2002 PROP HELD FUTURE USE	A7,L6	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 2003 TEL UND CON -SHT TRM	A7,L13	1,123,858		0	554,432	153,014	435	16,485	56	12,003	77,200	0	69,832	240,402	0	0	0	0
11 2004 TEL UND CON -LNG TRM	A7,L20	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 2005 TEL PLNT ADJ	A7,L27	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 TOTAL PROP & PLANT	L7+L9--12	95,588,963		0	47,156,853	13,014,455	37,040	1,402,105	4,764	1,020,898	6,566,153	0	5,939,505	20,447,190	0	0	0	0
14 DISTRIBUTION	L13/L13	1.000000	0.000000		0.493329	0.136150	0.000387	0.014668	0.000050	0.010680	0.068692	0.000000	0.062136	0.213907	0.000000	0.000000	0.000000	0.000000
15 3100 ACCUMULATED DEP RES	A8,L7	60,405,816		0	29,414,112	9,163,096	16,981	987,181	3,354	624,073	4,008,542	0	3,703,605	12,484,871	0	0	0	0
16 3200 ACCUM DEP - FUT USE	A8,L9	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 3400-35-36 ACCUM AMORT	A8,L16	130,563		0	64,411	17,776	51	1,915	7	1,394	8,969	0	8,113	27,928	0	0	0	0
17A 4040 CUSTOMER DEPOSITS	A8,L17A	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 4340 DEFERRED INC TAX	A8,L24	785,383		0	434,525	217,181	618	23,398	79	2,417	12,612	0	54,089	40,462	0	0	0	0
19 4370 OTHER DEF CREDITS	A8,L32	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 NET TELEPHONE PLANT	L13-(L15--L19)	34,267,200		0	17,243,805	3,616,401	19,390	389,611	1,324	393,013	2,536,030	0	2,173,698	7,893,929	0	0	0	0
21 DISTRIBUTION	L20/L20	1.000000	0.000000		0.503216	0.105535	0.000566	0.011370	0.000039	0.011469	0.074008	0.000000	0.063434	0.230364	0.000000	0.000000	0.000000	0.000000
22 1220 MATERIALS & SUPPLIES	A4,L13	970,577		0	478,814	132,144	376	14,236	48	10,366	66,670	0	60,308	207,614	0	0	0	0
23 INT INC REV BOND RES	A4,L14	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 1439 EQ ACC DEF CHGS	DIRECT	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24A 1439 OTH DEF CHGS	A4,L2,L3	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 REVENUE BOND RESERVE	A4,L15	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 CASH WORKING CAPITAL	A4,L16	731,541		0	360,891	99,599	283	10,730	36	7,813	50,251	0	45,455	156,482	0	0	0	0
27 NET TEL PLNT, M&S & CWC	L20+L22--26	35,969,318		0	18,083,510	3,848,144	20,050	414,578	1,409	411,192	2,652,951	0	2,279,460	8,258,024	0	0	0	0
28 DISTRIBUTION	L27/L27	1.000000	0.000000		0.502748	0.106984	0.000557	0.011526	0.000039	0.011432	0.073756	0.000000	0.063372	0.229585	0.000000	0.000000	0.000000	0.000000

ACS OF ANCHORAGE
GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT
2003 PYCOS

DESCRIPTION	SOURCE	TOTAL	PAY	BFP	SWITCHING	INFOR	EQUAL	COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE		
		COMPANY					ACCESS	TERM	FACILITY	TRANSPORT	ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 COE, IOT, CWF		88,349,679	0	43,585,501	12,028,825	34,235	1,295,919	4,403	943,582	6,068,875	0	5,489,686	18,898,654	0	0	0	0
2 COE, IOT, CWF		88,349,679	0	43,585,501	12,028,825	34,235	1,295,919	4,403	943,582	6,068,875	0	5,489,686	18,898,654	0	0	0	0
3 GEN SUPP, EQ ACC EQ		5,263,703	0	2,596,740	716,654	2,040	77,208	262	56,217	361,572	0	327,065	1,125,945	0	0	0	0
4 GENERAL SUPPORT FAC	L1*L4	5,263,703	0	2,596,740	716,654	2,040	77,208	262	56,217	361,572	0	327,065	1,125,945	0	0	0	0
5																	
6 TANGIBLE ASSETS																	
7 CAPITAL LEASES	L2+3*L7	810,189	0	399,690	110,307	314	11,884	40	8,653	55,653	0	50,342	173,305	0	0	0	0
8 LEASEHOLD IMP	L2+3*L8	41,533	0	20,490	5,655	16	609	2	444	2,853	0	2,581	8,884	0	0	0	0
9 UNDISTRIBUTED	L2+3*L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL	L7+L8+L9	851,722	0	420,180	115,962	330	12,493	42	9,096	58,506	0	52,923	182,190	0	0	0	0
11 DISTRIBUTION	L10/L10	1.000000	0.0000	0.493329	0.136150	0.000387	0.014668	0.000050	0.010680	0.068692	0.000000	0.062136	0.213907	0.000000	0.000000	0.000000	0.000000
12 INTANGIBLE ASSETS	L2+3*L12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 MATERIAL & SUPPLIES	L2+3*L13	970,577	0	478,814	132,144	376	14,236	48	10,366	66,670	0	60,308	207,614	0	0	0	0
14 INT INC ON REV BOND RES	L2+3*L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 REVENUE BOND RESERVE	L2+3*L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 CASH WORKING CAPITAL	L2+3*L16	731,541	0	360,891	99,599	283	10,730	36	7,813	50,251	0	45,455	156,482	0	0	0	0

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS ALLOCATED	TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 SWS MANUAL BOARDS	CO RECORD	7,849,111			139	866,500										6,982,472	
2 SWS TSPS COMPLEX	CO RECORD	0			0	0										0	
3 EQUIVALENT ACCESS LINES	CO RECORD	47,087	0	41,877							5,210						
4 IX CIRCUIT TERMINATIONS	CO RECORD	0					0	0		0							
<hr/>																	
OPERATOR SYSTEMS																	
5 CAT 1.1 MANUAL BOARDS	L5 * L1	0			0	0											
CAT 1.2 AUXILLIARY BRD																	
7 DIRECTORY ASSISTANCE	DIRECT	34,235				34,235											
8 INTERCEPT	DIRECT	0			0												
9 OTHER	DIRECT	0														0	
10 CAT 1.3 SERVICE OBSV.	L10*L28	0			0	0	0	0	0	0	0	0	0	0	0	0	0
11 CAT 1.4 TSPS																	
12 OPERATOR	L12*L2	0			0	0										0	0
13 RTA	L13*L28	0			0	0	0	0	0	0	0	0	0	0	0	0	0
14 OTHER	L14*L28	0			0	0	0	0	0	0	0	0	0	0	0	0	0
15 TOTAL OPERATOR SYS.	L1-L14	34,235			0	34,235	0	0	0	0	0	0	0	0	0	0	0
16 DISTRIBUTION	L15/L15	1.000000			0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17 CAT 2.0 TANDEM SW EQ																	
18 ACCESS	DIRECT	4,403					0	4,403									
19 NON ACCESS	DIRECT	0														0	
20 TOTAL TANDEM SW EQ	L18+L19	4,403					0	4,403								0	
21 CAT 3.0 LOCAL SW EQ																	
22 ACCESS	DIRECT	12,028,825			12,028,825												
23 EQUAL ACCESS	DIRECT	1,295,919			0	1,295,919				0							
24 TOTAL LOCAL SW EQ	L22+L23	13,324,744			12,028,825	1,295,919				0							
25 TOTAL SWITCHING EQUIP.	L15+20+24	13,363,382			12,028,825	34,235	1,295,919	4,403	0	0	0	0	0	0	0	0	0
26 DISTRIBUTION	L25/L25	1.000000			0.900133	0.002562	0.096975	0.000329	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
27 TOT CAT 1 EXCL 1.3,RTA	L578,9,12	34,235			0	34,235	0	0	0	0	0	0	0	0	0	0	0
28 DISTRIBUTION	L27/L27	1.000000			0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
29 CENTRAL OFFICE TRANS.																	
30 CAT 4.11 EXCH CIR WB	DIRECT	67,160		0								67,160					
31 CAT 4.122 EXCH TRNK WB	DIRECT	8,834,140								0			8,834,140				
32 CAT 4.123 EXCH TRNK BAS	DIRECT	5,062,840							0	5,062,840			0				
33 CAT 4.124 EXCH TRNK SPL	DIRECT	6,811,769								0			6,811,769				
34 CAT 4.131 SUB LN BAS	DIRECT	1,583,248		1,583,248													
35 CAT 4.132 SUB LN SPL	DIRECT	196,974											196,974				
36 CAT 4.21 IX FURN OTHERS	DIRECT	0								0			0				
37 CAT 4.22 IX WB	DIRECT	0															
38 CAT 4.231 IX OTHER BAS	L38*L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39 CAT 4.232 IX OTHER SPL	DIRECT	0										0					
40 CAT 4.24 IX NON ACCESS	DIRECT	0														0	0
41 CAT 4.31 HST/RMT EXC WTS	DIRECT	741,044							741,044								
42 CAT 4.32 HS/RMT CL ED WTS	DIRECT	0										0					
43 EQUIP RENTED OTHERS	DIRECT	0														0	0
44 TOT COE TRANSMISSION	L30-L43	23,297,175	0	1,583,248	0	0	0	0	741,044	5,062,840	0	264,134	15,645,909	0	0	0	0
45 DISTRIBUTION	L44/L44	1.000000	0.000000	0.067959	0.000000	0.000000	0.000000	0.000000	0.031808	0.217316	0.000000	0.011338	0.671580	0.000000	0.000000	0.000000	0.000000
46 TOTAL CENTRAL OFFICE EQ	L25+L44	36,660,558	0	1,583,248	12,028,825	34,235	1,295,919	4,403	741,044	5,062,840	0	264,134	15,645,909	0	0	0	0
47 DISTRIBUTION	L46/L46	1.000000	0.000000	0.043187	0.328114	0.000934	0.035349	0.000120	0.020214	0.138100	0.000000	0.007205	0.426778	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	ALLOCATED	SPECIAL ACCESS TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 IX CIRCUIT MILES	CO RECORD																
2 2310 INF ORIG/TERM																	
3 1.1 COIN PAY	DIRECT	0	0														
4 1.2 COINLESS PAY	DIRECT	0	0														
5 1.3 OTHER	DIRECT	0		0									0				
6 SUB TOTAL	L2+3+4	0	0	0									0				
7 2.0 NEW CUST PREM EQ	DIRECT	0		0									0				
8 TOTAL ORIG/TERM	L5+L6	0	0	0									0				
9 DISTRIBUTION	L7/L7	0.000000	0.000000	0.000000									0.000000				
10 2410 CABLE & WIRE FAC																	
11 1.0 SUB LINE BAS	DIRECT	42,002,253		42,002,253													
12 1.0 SUB LINE SPL	DIRECT	5,225,552										0	5,225,552				
13 2.1 EXCHG WB BAS	DIRECT	1,781,703							0				1,781,703				
13 2.1 EXCHG WB SPL	DIRECT	873,035											873,035				
14 2.2 EXCHG TRNK BAS	DIRECT	1,006,035							0	1,006,035							
15 2.2 EXCHG TRNK SPL	DIRECT	598,006											598,006				
17 3.1 IX WB BAS	DIRECT	0							0				0				
18 3.1 IX WB SPL	DIRECT	0											0				
19 3.2 IX ACCESS BAS	L1/L1*L17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 3.2 IX ACCESS SPL	DIRECT	0								0			0				
21 3.3 IX NON ACCESS	DIRECT	0														0	0
22 4.1 HOST/RMT EXCL WATS	DIRECT	202,538							202,538								
23 4.2 HOST/RMT CL END WATS	DIRECT	0											0				
24 5.0 EQ FUR OTHERS	DIRECT	0														0	0
25 TOTAL CABLE & WIRE FAC	L11--L24	51,689,122	0	42,002,253	0	0	0	0	202,538	1,006,035	0	5,225,552	3,252,744	0	0	0	0
26 DISTRIBUTION	L25/L25	1.000000	0.000000	0.812594	0.000000	0.000000	0.000000	0.000000	0.003918	0.019463	0.000000	0.101096	0.062929	0.000000	0.000000	0.000000	0.000000
27 TOT C&WF LESS 1.0	L13--L24	9,686,869	0	0	0	0	0	0	202,538	1,006,035	0	5,225,552	3,252,744	0	0	0	0

		TOTAL						EQUAL	COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
DESCRIPTION	SOURCE	COMPANY	PAY	BFP	SWITCHING	INFOR	ACCESS	TERM	FACILITY	TRANSPORT	ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 2002 PROP HELD FUTURE USE																	
2	GENERAL SUPPORT FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CENTRAL OFFICE EQUIP	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CABLE & WIRE FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	L2,3,4,5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DISTRIBUTION	L6/L6	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8 2003 TEL PLANT UNDO CONST-ST																	
9	GENERAL SUPPORT FAC	A3,L8	32,365	0	15,967	4,407	13	475	2	346	2,223	0	2,011	6,923	0	0	0
10	CENTRAL OFFICE EQUIP	A3,L8	625,570	0	308,612	85,171	242	9,176	31	6,681	42,971	0	38,870	133,814	0	0	0
11	CABLE & WIRE FAC	A3,L8	465,924	0	229,854	63,436	181	6,834	23	4,976	32,005	0	28,951	99,665	0	0	0
12	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL	L9--12	1,123,858	0	554,432	153,014	435	16,485	56	12,003	77,200	0	69,832	240,402	0	0	0
14	DISTRIBUTION	L13/L13	1.000000	0.000000	0.493329	0.136150	0.000387	0.014668	0.000050	0.010680	0.068692	0.000000	0.062136	0.213907	0.000000	0.000000	0.000000
15 2004 TEL PLANT UNDO CONST-LT																	
16	GENERAL SUPPORT FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	CENTRAL OFFICE EQUIP	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	CABLE & WIRE FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL	L16--19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	DISTRIBUTION	L20/L20	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
22 2005 TEL PLANT ADJUSTMT																	
23	GENERAL SUPPORT FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CENTRAL OFFICE EQUIP	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CABLE & WIRE FAC	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL	L23--26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	DISTRIBUTION	L27/L27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

ACS OF ANCHORAGE
DEPRECIATION & AMORTIZATION
2003 PYCOS

DESCRIPTION	SOURCE	TOTAL	PAY	BFP	SWITCHING	INFOR	EQUAL	COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE		
		COMPANY					ACCESS	TERM	FACILITY	TRANSPORT	ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 3100 ACCUMULATED DEPRECIATION																	
2 GENERAL SUPPORT FAC	A4,L4	2,535,285	0	1,250,731	345,179	982	37,188	126	27,077	174,153	0	157,532	542,316	0	0	0	0
3 COE - SWITCHING	A5,L20+L24	9,771,138	0	0	8,817,917	0	949,993	3,228	0	0	0	0	0	0	0	0	0
3A COE - OPERATOR	A5,L16	15,999	0	0	0	15,999	0	0	0	0	0	0	0	0	0	0	0
3B COE - TRANSMISSION	A5,L45	14,649,973	0	995,595	0	0	0	0	465,991	3,183,668	0	166,095	9,838,624	0	0	0	0
4 INFORMATION ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 CABLE & WIRE FAC	A6,L25	33,433,422	0	27,167,787	0	0	0	0	131,005	650,721	0	3,379,978	2,103,932	0	0	0	0
6 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL - IN SERVICE	L2--6	60,405,816	0	29,414,112	9,163,096	16,981	987,181	3,354	624,073	4,008,542	0	3,703,605	12,484,871	0	0	0	0
8 DISTRIBUTION	L7/L7	1.000000	0.000000	0.486942	0.151692	0.000281	0.016342	0.000056	0.010331	0.066360	0.000000	0.061312	0.206683	0.000000	0.000000	0.000000	0.000000
9 3200 ACCUM DEP F.U.	A7,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 3400 TANGIBLE ASSETS																	
11 CAPITAL LEASES	A4,L7	112,598	0	55,548	15,330	44	1,652	6	1,203	7,735	0	6,996	24,086	0	0	0	0
12 LEASEHOLD IMP	A4,L8	17,965	0	8,863	2,446	7	264	1	192	1,234	0	1,116	3,843	0	0	0	0
13 UNDISTRIBUTED	A4,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 3500 INTANGIBLE ASSETS	A4,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 3600 TEL PLNT ADJ	A4,L2+L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 TOTAL ACCUM AMORT	L11--L15	130,563	0	64,411	17,776	51	1,915	7	1,394	8,969	0	8,113	27,928	0	0	0	0
17 DISTRIBUTION	L16/L16	1.000000	0.000000	0.493329	0.136150	0.000387	0.014668	0.000050	0.010680	0.068692	0.000000	0.062136	0.213907	0.000000	0.000000	0.000000	0.000000
17A 4040 CUSTOMER DEPOSITS	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 4340 NET NONCUR DEF INC TX																	
19 GENERAL SUPPORT FAC	A4,L4	38,765	0	19,124	5,278	15	569	2	414	2,663	0	2,409	8,292	0	0	0	0
20 COE - SWITCHING	A5,L26	235,414	0	0	211,904	603	22,829	78	0	0	0	0	0	0	0	0	0
20A COE - OPERATOR	A5,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20B COE - TRANSMISSION	A5,L45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 INFORMATION ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 CABLE & WIRE FAC	A6,L25	511,204	0	415,401	0	0	0	0	2,003	9,950	0	51,681	32,170	0	0	0	0
23 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL DEF TX	L19--L23	785,383	0	434,525	217,181	618	23,398	79	2,417	12,612	0	54,089	40,462	0	0	0	0
25 DISTRIBUTION	L24/L24	1.000000	0.000000	0.553265	0.276530	0.000787	0.029792	0.000101	0.003078	0.016059	0.000000	0.068870	0.051518	0.000000	0.000000	0.000000	0.000000
26 4370 OTHER DEFERRED CREDITS																	
27 GENERAL SUPPORT FAC	A4,L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 COE - SWITCHING	A5,L28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COE - OPERATOR	A5,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COE - TRANSMISSION	A5,L45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 INFORMATION ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 CABLE & WIRE FAC	A6,L25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 TOTAL OTH DEF CR	L27--L31	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 DISTRIBUTION	L32/L32	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

ACS OF ANCHORAGE
PLANT SPECIFIC EXPENSE
2003 PYCOS

DESCRIPTION	SOURCE	TOTAL		PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
		COMPANY							TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG
1 6110 NETWORK SUPPORT EXP	A4,L2+L3	167,030	0	82,401	22,741	65	2,450	8	1,784	11,474	0	10,379	35,729	0	0	0	0
2 6120 GENERAL SUPPORT EXP	A4,L4	3,540,692	0	1,746,728	482,066	1,372	51,935	176	37,815	243,216	0	220,004	757,380	0	0	0	0
3 TOTAL GEN SUPPORT EXP	L1+L2	3,707,723	0	1,829,129	504,807	1,437	54,385	185	39,599	254,689	0	230,383	793,109	0	0	0	0
4 DISTRIBUTION	L3/L3	1.000000	0.000000	0.493329	0.136150	0.000387	0.014668	0.000050	0.010680	0.068692	0.000000	0.062136	0.213907	0.000000	0.000000	0.000000	0.000000
5 6210 COE SWITCH EXP	A5,L26	249,876	0	0	224,921	640	24,232	82	0	0	0	0	0	0	0	0	0
6 6220 COE OPER SYS EXP	A5,L16	3,878	0	0	0	3,878	0	0	0	0	0	0	0	0	0	0	0
7 6230 COE TRANS EXP	A5,L45	225,513	0	15,326	0	0	0	0	7,173	49,007	0	2,557	151,450	0	0	0	0
8 UNDISTRIBUTED	A5,L47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9 TOTAL COE EXP	L5--L8	479,266	0	15,326	224,921	4,518	24,232	82	7,173	49,007	0	2,557	151,450	0	0	0	0
10 DISTRIBUTION		1.000000	0.000000	0.031977	0.469303	0.009427	0.050560	0.000172	0.014967	0.102255	0.000000	0.005335	0.316003	0.000000	0.000000	0.000000	0.000000
11 6310 INF ORIG/TERM																	
12 COIN PAY	A6,L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 COINLESS PAY	A6,L4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 OTHER	A6,L26	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 CPE	A6,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 TOTAL INF ORIG/TERM	L12--L15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 DISTRIBUTION		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18 6410 CABLE & WIRE FAC	A6,L25	1,490,756	0	1,211,379	0	0	0	0	5,841	29,015	0	150,709	93,812	0	0	0	0
19 TOTAL PLANT SPECIFIC		5,677,745	0	3,055,833	729,728	5,955	78,617	267	52,613	332,711	0	383,649	1,038,371	0	0	0	0
20 DISTRIBUTION		1.000000	0.000000	0.538212	0.128524	0.001049	0.013846	0.000047	0.009267	0.058599	0.000000	0.067571	0.182884	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL	PAY	BFP	SWITCHING	INFOR	EQUAL	COMMON TRANSPORT		DEDICATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE		
		COMPANY					ACCESS	TERM	FACILITY	TRANSPORT	ALLOATED	TERM	FACILITY	MSG	PL	MSG	PL
1 6510 OTH PROP PLNT & EQ EX	A4,L2	12,318	0	6,077	1,677	5	181	1	132	846	0	765	2,635	0	0	0	0
2 6530 NETWORK OPER EXPENS	A4,L2	1,627,196	0	802,744	221,543	631	23,868	81	17,379	111,775	0	101,107	348,069	0	0	0	0
3 6540 ACCESS CHARGE EXP	DIRECT	979,015		979,015												0	0
4 6560 DEPRECIATION EXP																	
5 GENERAL SUPPORT	A4,L4	230,945	0	113,932	31,443	89	3,388	12	2,467	15,864	0	14,350	49,401	0	0	0	0
6 COE - SWITCHING	A5,L20+L24	1,501,455	0	0	1,354,981	0	145,978	496	0	0	0	0	0	0	0	0	0
6A COE - OPERATOR	A5,L16	4,512	0	0	0	4,512	0	0	0	0	0	0	0	0	0	0	0
6B COE - TRANSMISSION	A5,L45	3,190,127	0	216,797	0	0	0	0	101,473	693,265	0	36,168	2,142,425	0	0	0	0
7 INFOR ORIG/TERM	A6,L9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 CABLE & WIRE FAC	A6,L25	4,105,241	0	3,335,893	0	0	0	0	16,086	79,901	0	415,023	258,339	0	0	0	0
9 UNDISTRIBUTED	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10 TOTAL DEP EXP-IN SVS	L5--L9	9,032,280	0	3,666,622	1,386,424	4,602	149,366	507	120,025	789,030	0	465,541	2,450,164	0	0	0	0
11 PROP HELD FUT USE	A7,L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 TOTAL DEP EXPENSE	L10+L11	9,032,280	0	3,666,622	1,386,424	4,602	149,366	507	120,025	789,030	0	465,541	2,450,164	0	0	0	0
13 DISTRIBUTION	L12/L12	1.000000	0.000000	0.405946	0.153497	0.000509	0.016537	0.000056	0.013288	0.087357	0.000000	0.051542	0.271267	0.000000	0.000000	0.000000	0.000000
14 AMORTIZATION EXPENSE																	
15 6563 CAPITAL LEASE	A4,L11	27,039	0	13,339	3,681	10	397	1	289	1,857	0	1,680	5,784	0	0	0	0
16 6563 LEASEHOLD IMP	A4,L11	1,013	0	500	138	0	15	0	11	70	0	63	217	0	0	0	0
17 6563 UNDISTRIBUTED	A4,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 6564 INTANGIBLE ASSETS	A4,L12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 6565 OTHER TEL ADJ	A7,L28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 TOTAL AMORTIZATION EXP	L15--L19	28,052	0	13,839	3,819	11	411	1	300	1,927	0	1,743	6,001	0	0	0	0
21 TOT PLANT NON-SPECIFIC EXP		11,678,862	0	5,468,296	1,613,464	5,248	173,826	591	137,835	903,577	0	569,157	2,806,869	0	0	0	0
22 DISTRIBUTION	L21/L21	1.000000	0.000000	0.468222	0.138152	0.000449	0.014884	0.000051	0.011802	0.077369	0.000000	0.048734	0.240338	0.000000	0.000000	0.000000	0.000000

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED FACILITY	TRANSPORT	ALLOCATED	SPECIAL ACCESS TERM	FACILITY	BILLING & COLLECT MSG	PL	INTER EXCHANGE MSG	PL
1 STANDARD WORK SECONDS		7,849,111			139	866,500										6,982,472	
2																	
3 EU PAYMENT & COLLECTIONS		18,732,130		7,417,458								0		11,314,672	0	0	
4 EU BILLING INQUIRY CONTACTS		75		5								0		70	0	0	
5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 PUBLIC TELEPHONE REVENUES		1	0	1													
9 EU BILLING & COLLECTION		1															
10 COE IOT,CWF,GEN SUPP,EQ AI	A4,L2+L3	67,735,758	0	46,182,241	12,745,479	0	1,373,127	4,665	999,798	6,430,447				1.000000			
11 COE IOT,CWF, EXCL CCL	A4,L2	44,764,178			12,028,825	34,235	1,295,919	4,403	943,582	6,068,875	0	5,489,686	18,898,654				
12 6610 MARKETING EXP	A4,L2+L3	665,813	0	328,465	90,651	258	9,766	33	7,111	45,736	0	41,371	142,422	0	0	0	0
13 6621 CALL COMP EXCL DA	L13*L1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 6622 DIRECTORY LISTINGS	DIRECT	213,178				213,178											
15 6623 LOCAL BUSINESS OFFICE																	
16 1.11 EU SO PROC PRE SUB	L16*L10	261,835	0	178,519	49,268	0	5,308	18	3,865	24,857	0	0	0	0	0	0	0
17 1.12 EU SO PROC OTHER	DIRECT	232,279	0	0	0	0	0	0	0	0	0	0	0	232,279	0	0	0
18 1.2 EU PMNT & COLL	L18*L3	242,590	0	96,060	0	0	0	0	0	0	0	0	0	146,531	0	0	0
19 1.3 EU BILLING INQ	L19*L4	97,787	0	6,519	0	0	0	0	0	0	0	0	0	91,267	0	0	0
20 1.4 IXC SO PROC	DIRECT	159,927	0	0	38,078	0	0	0	0	0	121,849	0	0	0	0	0	0
21 1.5 IXC PAYMT & COLL	L21*L10	353	0	241	66	0	7	0	5	34	0	0	0	0	0	0	0
22 1.6 IXC BILLING INQ	DIRECT	3,898	0	0	0	0	0	0	0	0	3,898	0	0	0	0	0	0
23 1.7 COIN COLL ADMIN	L23*L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24 TOTAL LOCAL BUS OFS.	L16--L23	998,669	0	281,339	87,412	0	5,315	18	3,870	24,891	0	125,747	0	470,077	0	0	0
25 2.0 CUST SERV REV ACCTG																	
26 2.11 OTH BILL & COLL-EU	DIRECT	29,004	0	29,004	0	0	0	0	0	0	0	0	0	0			
27																	
28 2.2 OTH BILL & COLL	DIRECT	164,356	0	0	0	0	0	0	0	0	0	0	0	164,356	0	0	0
29 2.3 CARRIER ACC BILL	L29*L11	190,962	0	0	51,314	146	5,528	19	4,025	25,889	0	23,419	80,621	0	0	0	0
30 TOTAL CUST SERVICES	L26--L29	384,321	0	29,004	51,314	146	5,528	19	4,025	25,889	0	23,419	80,621	164,356	0	0	0
31 TOTAL CAT 1 & CAT 2	L24+L30	1,382,990	0	310,343	138,727	146	10,843	37	7,895	50,780	0	149,166	80,621	634,433	0	0	0
32 DISTRIBUTION	L31/L31	1.000000	0.000000	0.224400	0.100309	0.000106	0.007841	0.000027	0.005709	0.036718	0.000000	0.107858	0.058294	0.458740	0.000000	0.000000	0.000000
33 3.0 ALL OTHER CUST SVS	L13,14,31	19,961	0	3,881	1,735	2,668	136	0	99	635	0	1,865	1,008	7,934	0	0	0
34 TOTAL CUST OPER EXP	L12+13+14+31+33	2,281,943	0	642,689	231,112	216,250	20,745	70	15,105	97,151	0	192,402	224,051	642,367	0	0	0
35 DISTRIBUTION	L34/L34	1.000000	0.000000	0.281641	0.101279	0.094766	0.009091	0.000031	0.006619	0.042574	0.000000	0.084315	0.098184	0.281500	0.000000	0.000000	0.000000

ACS OF ANCHORAGE
CORPORATE OPERATIONS EXPENSE & OTH EXP & TAXES
2003 PYCOS

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	ALLOCATED	SPECIAL ACCESS		BILLING & COLLECT		INTER EXCHANGE	
								TERM	FACILITY			TERM	FACILITY	MSG	PL	MSG	PL
1 PLANT SPECIFIC EXPENSE	A9,L19	5,677,745	0	3,055,833	729,728	5,955	78,617	267	52,613	332,711	0	383,649	1,038,371	0	0	0	0
2 OTHER PROP PLNT & EQ EXP	A10,L1	12,318	0	6,077	1,677	5	181	1	132	846	0	765	2,635	0	0	0	0
3 NETWORK OPERATIONS EXP	A10,L2	1,627,196	0	802,744	221,543	631	23,868	81	17,379	111,775	0	101,107	348,069	0	0	0	0
4 ACCESS CAARGE EXPENSE	A10,L3	979,015	0	979,015	0	0	0	0	0	0	0	0	0	0	0	0	0
5 CUSTOMER OPERATIONS EXP	A11,L34	2,281,943	0	642,689	231,112	216,250	20,745	70	15,105	97,151	0	192,402	224,051	642,367	0	0	0
6 TOTAL BIG 3 EXPENSES	L1--L5	10,578,217	0	5,486,358	1,184,061	222,840	123,411	419	85,228	542,483	0	677,924	1,613,126	642,367	0	0	0
7 DISTRIBUTION	L6/L6	1.000000	0.000000	0.518647	0.111934	0.021066	0.011666	0.000040	0.008057	0.051283	0.000000	0.064087	0.152495	0.060725	0.000000	0.000000	0.000000
8 6710 EXECUTIVE & PLAN.	L8*L7	455,869	0	236,435	51,027	9,603	5,318	18	3,673	23,378	0	29,215	69,518	27,683	0	0	0
9 6720 GENERAL & ADMIN	L9*L7	2,299,022	0	1,192,380	257,338	48,431	26,821	91	18,523	117,901	0	147,337	350,590	139,609	0	0	0
10 TOTAL CORP OPER EXP	L8+L9	2,754,891	0	1,428,815	308,366	58,034	32,140	109	22,196	141,279	0	176,552	420,107	167,292	0	0	0
11 DISTRIBUTION	L10/L10	1.000000	0.000000	0.518647	0.111934	0.021066	0.011666	0.000040	0.008057	0.051283	0.000000	0.064087	0.152495	0.060725	0.000000	0.000000	0.000000
12 EQUAL ACCESS EXP	DIRECT	0			0												
13 7500 INTEREST EXPENSE																	
14 INTEREST ON CUST DEP	A4,L2+L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 OTHER FIXED CHGS OPER	A3,L21	1,238,106	0	623,035	130,664	701	14,077	48	14,200	91,629	0	78,538	285,215	0	0	0	0
16 TOTAL INT EXP	L14+L15	1,238,106	0	623,035	130,664	701	14,077	48	14,200	91,629	0	78,538	285,215	0	0	0	0
17 OTHER INC & ADJ - PLANT	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 OTHER INC & ADJ - EXP	L18*L7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 TOTAL OTH INC & ADJ	L17+L18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 OPERATING TAXES																	
21 7220 OPER FED INC TAX	A2,L8*L21	1,512,238	0	759,963	162,751	837	17,534	60	17,263	111,369	0	95,793	346,668	0	0	0	0
22 7230 OPER ST & LOC INC TAX	A2,L8*L22	448,283	0	225,281	48,245	248	5,198	18	5,117	33,014	-	28,397	102,765	-	-	-	-
23 7240 OPER TAXES-OTHER	A4,L2+L23	541,507	0	267,141	73,726	210	7,943	27	5,783	37,197	0	33,647	115,832	0	0	0	0
24 7250 PROV FOR DEF INC TAX	A4,L2+L24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 TOTAL OPER TAXES	L21--L23	2,502,028	0	1,252,385	284,723	1,295	30,674	104	28,163	181,580	0	157,837	565,266	0	0	0	0
26 7370 NON OPER EXP																	
27 ABANDON CONSTRUCTION	A3,L8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28 CONTRIBUTIONS	A3,L1--4+24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29 TOTAL NON OPER EXP	L26+L27	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 UNCOLLECTIBLES																	
31 5310 END USER MSG TOLL	A4,L2+L3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32 5320 END USER C.L.	DIRECT	0		0													
33 5330 IX CARRIER	A11,L11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33 TOTAL UNCOLLECTIBLES	L30--L32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 7340 ALLOW FNDS DUR CON.	A3,L1--4+24	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36 RENTAL INCOME	L35*TPIS	(3,094,502)	0	(1,526,609)	(421,317)	(1,199)	(45,390)	(154)	(33,050)	(212,566)	0	(192,280)	(661,937)	0	0	0	0

ACS OF ANCHORAGE
SUMMARY OPERATING EXPENSES & TAXES
2003 PYCOS

DESCRIPTION	SOURCE	TOTAL COMPANY	PAY	BFP	SWITCHING	INFOR	EQUAL ACCESS	COMMON TRANSPORT		DEDICATED TRANSPORT	SPECIAL ACCESS			BILLING & COLLECT		INTER EXCHANGE	
								TERM	FACILITY		ALLOCATED	TERM	FACILITY	MSG	PL	MSG	PL
1 6110 NETWORK SUPPORT EXP	A9,L1	167,030	0	82,401	22,741	65	2,450	8	1,784	11,474	0	10,379	35,729	0	0	0	0
2 6120 GENERAL SUPPORT EXP	A9,L2	3,540,692	0	1,746,728	482,066	1,372	51,935	176	37,815	243,216	0	220,004	757,380	0	0	0	0
3 6210 CENTRAL OFFICE EXP	A9,L9	479,266	0	15,326	224,921	4,518	24,232	82	7,173	49,007	0	2,557	151,450	0	0	0	0
4 6310 INFOR ORIG/TERM EXP	A9,L16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 6410 CABLE & WIRE FAC EXP	A9,L18	1,490,756	0	1,211,379	0	0	0	0	5,841	29,015	0	150,709	93,812	0	0	0	0
6 6510 OTHER PLANT EXPENSE	A10,L1	12,318	0	6,077	1,677	5	181	1	132	846	0	765	2,635	0	0	0	0
7 6530 NETWORK OPER EXP	A10,L2	1,627,196	0	802,744	221,543	631	23,868	81	17,379	111,775	0	101,107	348,069	0	0	0	0
8 6540 ACCESS CHARGE EXP	A10,L3	979,015	0	979,015	0	0	0	0	0	0	0	0	0	0	0	0	0
9 6610 MARKETING EXPENSE	A11,L12	665,813	0	328,465	90,651	258	9,766	33	7,111	45,736	0	41,371	142,422	0	0	0	0
10 6620 SERVICE EXPENSE	A11,L13,14,31	1,616,130	0	314,224	140,462	215,992	10,979	37	7,994	51,415	0	151,031	81,629	642,367	0	0	0
11 6710 EXEC & PLANN EXP	A12,L8	455,869	0	236,435	51,027	9,603	5,318	18	3,673	23,378	0	29,215	69,518	27,683	0	0	0
12 6720 GEN & ADMIN EXP	A12,L9	2,299,022	0	1,192,380	257,338	48,431	26,821	91	18,523	117,901	0	147,337	350,590	139,609	0	0	0
13 SUB TOT OPER EXPENSE	L1--L12	13,333,108	0	6,915,173	1,492,427	280,875	155,550	529	107,424	683,762	0	854,476	2,033,234	809,659	0	0	0
14 DISTRIBUTION	L13/L13	1.000000	0.000000	0.518647	0.111934	0.021066	0.011666	0.000040	0.008057	0.051283	0.000000	0.064087	0.152495	0.060725	0.000000	0.000000	0.000000
15 6560 DEP & AMORT EXP	A10,L12	9,060,332	0	3,680,461	1,390,243	4,613	149,777	509	120,325	790,956	0	467,284	2,456,165	0	0	0	0
16 7200 OPER TAX	A12,L24	2,502,028	0	1,252,385	284,723	1,295	30,674	104	28,163	181,580	0	157,837	565,266	0	0	0	0
17 EQUAL ACCESS EXPENSE	A12,L12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18 TOTAL OPER EXP & TAXES	L13--L17	24,895,469	0	11,848,019	3,167,393	286,783	336,002	1,142	255,912	1,656,298	0	1,479,596	5,054,665	809,659	0	0	0
19 DISTRIBUTION	L18/L18	1.000000	0.000000	0.475911	0.127228	0.011519	0.013497	0.000046	0.010279	0.066530	0.000000	0.059432	0.203036	0.032522	0.000000	0.000000	0.000000
20 7370 NON OPER EXP	A12,L28	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21 INTEREST ON CUST DEP	A12,L14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22 7340 ALLOW FNDS DUR CON.	A12,L34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

COST SUPPORT

TAB F

ACS OF ANCHORAGE, INC.

INTERSTATE ACCESS TARIFF
2004 Access Tariff FilingCOST SUPPORT

SWITCHED ACCESS RATE DEVELOPMENT**I. OVERVIEW:**

This section describes the process used in developing the switched access rates contained in ACS of Anchorage, Inc.'s (ACS-ANC's) accompanying access tariff. ACS-ANC determined its interstate switched access revenue requirements using procedures prescribed by the Federal Communications Commission (FCC) as discussed in Section 4 of the Description & Justification. ACS-ANC's interstate switched access revenue requirement is segregated into access service categories using Part 69 of the Commission's rules. Some modifications were performed by ACS-ANC to reclassify costs within the access service categories to be consistent with the access rate elements prescribed in the Rules. For example, an adjustment was applied to reclassify the costs for directory white pages from the Part 69 Information rate element to an information surcharge category. Page 9 presents the adjustment from Directory Assistance to the information surcharge developing ACS-ANC's interstate information surcharge rate. Page 10 presents the adjustments applied to the Part 69 transport revenue requirement to reduce it by the amount of revenues projected from non-recurring charges and common channel signaling (SS7) network access during the test period. Pages 15 and 16 reflect the impact of the "Rate-of-Return Access Charge Reform Order". Revenue requirement and rates for all categories were developed prior to allocation of line port costs and transport interconnection charges (TIC). After the revenue requirement was determined for each rate element, the line ports costs and TIC revenue was then allocated to the other service categories. The following is a more detailed description of the procedures used to develop the rates for each of ACS-ANC's access service categories:

A. Local Transport

This section describes the development of the individual transport rate elements to be in effect July 1, 2004. Rate development was based upon Part 69 rules including all applicable Reports and Orders issued by the Commission concerning access tariffs.

As shown on page 10, ACS-ANC combines the Common Termination, Dedicated Transport, and Transport Facility Part 69 rate elements into a single transport revenue requirement. The total transport revenue requirement was reduced by revenue from non-recurring charges and SS7 trunking costs that are included in the interstate transport revenue requirement. The result provides for a net local transport revenue requirement to be used in developing the various transport rates

ACS OF ANCHORAGE, INC.

INTERSTATE ACCESS TARIFF
2004 Access Tariff FilingCOST SUPPORT

SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

I. OVERVIEW (Cont'd):

A. Local Transport (Cont'd):

shown on page 11. ACS-ANC allocates its net transport revenue requirement among the individual transport rate elements that include: entrance facility, direct trunked transport, tandem switch transport, and a transport interconnection charge. The transport interconnection charge was spread to other rate elements per the FCC's Rate-of-Return Access Charge Reform Order. (See pages 15 and 16 for the calculation of (TIC) allocated to other rate elements). Each rate element is discussed in detail below

1. Entrance Facility:

The entrance facility will recover the transport revenue requirement from the interexchange carrier's point of presence to ACS-ANC's serving wire center. ACS-ANC applies its proposed 2004/05 Special Access Channel Termination rates calculated before TIC allocations, multiplied by the prospective demand to yield a revenue requirement that is netted from ACS-ANC's combined transport revenue requirement for development of transport interconnection charge (TIC) to be allocated to all other rate elements. (See page 11 for the calculations of Entrance Facility revenue and pages 15 and 16 for the calculation of (TIC) allocated to this rate element.)

2. Direct Trunked Transport Facility:

The Direct Trunked Transport facility rate utilizes ACS-ANC's proposed 2004/05 Special Access Channel Mileage Facility (CMF) rates to recover the revenue requirement for the cable and wire facilities between the Interexchange Carrier's (IXC's) serving wire center and end office locations. Since this rate element is mileage sensitive, ACS-ANC uses V&H mileage coordinates between its serving wire center and end office multiplied by the historic demand to derive total trunk miles. Total trunk mileage is multiplied by the CMF rate calculated before TIC allocations to yield a revenue requirement that is removed from the remaining transport revenue requirement for development of the TIC to be allocated to the other rate elements. (See page 11 for the calculation of Direct Trunked facility revenue and pages 15 and 16 for the calculation of TIC allocated to this rate element.)

ACS OF ANCHORAGE, INC.

INTERSTATE ACCESS TARIFF
2004 Access Tariff FilingCOST SUPPORT

SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

I. OVERVIEW (Cont'd):

A. Local Transport (Cont'd):

3. Direct Trunked Transport Termination:

The Direct Trunked Transport termination rate uses ACS-ANC's proposed 2004/05 Special Access Channel Mileage Termination (CMT) rates to recover the revenue requirement for central office facilities between the IXC's serving wire center and end office locations. Each direct trunk between the serving wire center and end office has two termination charges applied. ACS-ANC accumulates the total trunks between its serving wire center and end offices, and multiplies the result by 2 to arrive at a basis for demand. ACS-ANC applies the CMT rate calculated before TIC allocations, multiplied by the prospective demand to yield a revenue requirement that is, again removed from the remaining transport revenue requirement for development of the TIC to be allocated to the other rate elements. (See page 11 for the calculation of the Direct Trunked Transport Termination revenue and pages 15 and 16 for the calculation of TIC allocated to this rate element.)

4. Tandem Switched Transport:

The Tandem Switched Transport rate structure is segregated into three sub-elements comprising a switching charge, facility charge, and termination charge. Each individual rate calculation is discussed below:

- a. The Tandem switching charge is a charge per minute of use and is set to recover the interstate transport revenue requirement related to ACS-ANC's tandem switch based on the number of minutes of use switched at the tandem. ACS-ANC divides the factored revenue requirement for its tandem switch by the forecasted minutes of use for its tandem to derive a MOU rate for the tandem switching. ACS-ANC then recalculated the rate by adding the allocated TIC revenues to the revenue requirement, divided by the demand. (Page 12 presents the development of the tandem switching rate and pages 15 and 16 reflect the calculation of TIC allocated to this rate element.)

ACS OF ANCHORAGE, INC.

INTERSTATE ACCESS TARIFF
2004 Access Tariff FilingCOST SUPPORT

SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

I. OVERVIEW (Cont'd):

A. Local Transport (Cont'd):

4. Tandem Switched Transport (Cont'd):

- b. The Tandem Switch Transport Facility charge is a charge per MOU mile and is set to recover the Utility's revenue requirement for cable and wire facilities from the tandem to the end office. Per guidelines established by the FCC, the Tandem Switched Transport facility charge is developed based on the Utility's rate for special access service converted to a charge per MOU mile using actual minutes of use per circuit times the average miles per minute for switched traffic. ACS-ANC determined the average miles per minute of switched traffic based on the relationship of the Utility's conversation minutes and conversation minute miles generated from traffic engineering records. In order to arrive at a rate per minute mile, ACS-ANC used its special access CMF rate for DS-1 service calculated before TIC allocations, divided by the average equivalent voice grade circuits utilized in a DS-1 facility. Since ACS-ANC does not provision its tandem transport facilities over any other facility other than a DS-1 facility, a weighted average of the various special access service rates was not considered necessary because there is no corresponding demand. By dividing the CMF rate for DS-1 service by the equivalent number of voice grade circuits in a DS-1 facility, ACS-ANC is able to generate an equivalent cost per voice grade circuit in accordance with the commission's directives. The cost per voice grade circuit was divided by the assumed MOU miles per voice grade circuit to arrive at Tandem Switched Transport Facility Mileage Charge per MOU mile. (Page 13 presents the development of the Tandem Switched Transport Facility Mileage Charge.)

The Tandem Switched Transport Facility Mileage charge times the applicable demand for MOU miles is used to yield a revenue requirement that is removed from the remaining transport revenue requirement for development of the TIC to be allocated to the other rate elements.

ACS OF ANCHORAGE, INC.

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SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

I. OVERVIEW (Cont'd):

A. Local Transport (Cont'd):

4. Tandem Switched Transport (Cont'd):

ACS-ANC then recalculated the Tandem Switched Transport Facility Mileage Charge by adding the allocated TIC revenues to the revenue requirement, divided by the demand. (See pages 15 and 16 for the calculation of (TIC) allocated to this rate element.)

- c. The Tandem Switched Transport Termination charge is a charge per MOU and is set to recover ACS-ANC's revenue requirement for central office facilities in the tandem and end offices. Per guidelines established by the FCC, the Tandem Switched Transport Termination charge is developed based on the cost per equivalent voice grade special access service divided by actual minutes of use per voice grade circuit. In order to arrive at a rate per minute, ACS-ANC used its special access CMT rate for DS-1 service calculated before TIC allocations, divided by the average equivalent voice grade circuits utilized in a DS-1 facility to determine an equivalent cost per voice grade circuit in accordance with FCC guidelines. Since ACS-ANC only provisions its switched tandem transport facilities over DS-1 facilities, a weighted average of the various special access service rates was not considered necessary. The cost per voice grade circuit is then divided by the minutes of use per voice grade circuit to arrive at the Tandem Switched Transport Termination Charge per MOU. (Page 13 presents the development of the Tandem Switched Transport Termination Charge.) This rate multiplied by the applicable prospective demand results in a revenue amount that is removed from the remaining transport revenue requirement for development of the TIC to be allocated to the other rate elements.

ACS-ANC then recalculated the Tandem Switched Termination Charge by adding the allocated TIC revenues to the revenue requirement, divided by the demand. (See pages 15 and 16 for the calculation of (TIC) allocated to this rate element.)

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SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

I. OVERVIEW (Cont'd):

A. Local Transport (Cont'd):

5. Transport Interconnection Charge (TIC):

The residual transport revenue requirement is derived by reducing the Utility's total test period local transport revenue requirement for revenues from non recurring installation charges, SS7 charges, and transport revenue derived from entrance facility charges, direct trunked transport charges, tandem switching charges and tandem switched transport charges. The residual was reallocated to all other rate elements per the FCC's "Rate-of-Return Access Charge Reform Order". (Page 11 presents the development of the residual and pages 15 and 16 reflect the allocation of the residual (TIC) to all other rate elements.)

B. End Office

1. Local Switching:

ACS-ANC has allocated its cost for the test period using Parts 36 and 69 separations procedures to determine a local switching revenue requirement. ACS-ANC's Local Switching rate was determined by the local switching revenue requirement, less line ports costs shifted to common line, plus allocated TIC revenues divided by test period access minutes resulting in a rate per access minute. ACS-ANC used a default of 30% for the allocation of line port costs to the common line category. (See page 14 for the switched access rate development and pages 15 and 16 for the allocation of line port costs and TIC revenues).

2. Directory Assistance:

The revenue requirement for directory assistance (DA) service is included in the Information category of ACS-ANC's Part 69 revenue requirement. The Information cost category comprises DA, alphabetical costs and directory services transport of DA messages from ACS-ANC's switching wire center to ACS-ANC's South Wire Center for operator service. The DA cost category was determined as the residual information revenue requirement after removing the

ACS OF ANCHORAGE, INC.

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SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

I. OVERVIEW (Cont'd):

B. End Office

2. Directory Assistance (Cont'd):

costs associated with alphabetical and listings. The DA rate was developed by the DA revenue requirement plus allocated TIC revenues divided by test period DA messages resulting in a rate per DA message. (Page 14 presents the development of the Directory Assistance rate and pages 15 and 16 reflect the calculation of TIC allocated to this rate element.).

3. Information Surcharge:

ACS-ANC's Part 69 revenue requirement does not provide a separate revenue requirement for the costs associated with alphabetical directory listings. This revenue requirement is included in the Information revenue requirement in Part 69. ACS-ANC identified the cost associated with the alphabetical listings and reclassified this cost to an information surcharge cost category for purposes of rate development. The Information Surcharge rate is developed by the cost plus allocated TIC revenues divided by the information access minutes resulting in a rate per access minute. (Page 14 presents the development of the Information Surcharge rate and pages 15 and 16 reflect the calculation of TIC allocated to this rate element.)

4. 800 Data Base Cost:

In developing the rate for 800 data base queries, ACS-ANC identified only the incremental costs associated with providing this service. ACS-ANC incurs both a transport and a dip cost to access the SCP database. This cost is included in ACS-ANC's total company switching expense, account 6212, and is separated according to Part 36 rules. The 800 data base rate was developed by the revenue requirement plus allocated TIC revenues divided by the total demand to develop a rate for this service. (Page 14 presents the development of the 800 data base rate and pages 15 and 16 reflect the calculation of TIC allocated to this rate element.).

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SWITCHED ACCESS RATE DEVELOPMENT (Cont'd):

II. SUMMARY:

Pages 15 and 16 reflect the impact of the "Rate-of-Return Access Charge Reform Order" on all traffic sensitive access rate elements in conjunction with their forecasted demand and rates to project annual revenues for the test period. A revenue requirement summary on page 16 verifies that the rates developed at forecasted demand achieve ACS-ANC's allowable revenue requirement and the revenue neutral allocation of line port costs and TIC revenues.

ACS OF ANCHORAGE, INC.
Traffic Sensitive Revenue Requirement
For Filing Period 7/1/04 - 6/30/05

Line #	Description	Switching	Info Surchg	Directory Assistance	800 Queries	Transport	Special Access	Total Company
1	Part 69 Revenue Requirement	\$3,231,351	\$0	\$216,854	\$90,966	\$1,610,679	\$6,431,397	\$11,581,247
2	Adjustments:							
	Info Surcharge		96,650	(96,650)				0
3	Total Adjustments	<u>0</u>	<u>96,650</u>	<u>(96,650)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4	Total TS Revenue Requirement	\$3,231,351	\$96,650	\$120,204	\$90,966	\$1,610,679	\$6,431,397	\$11,581,247

Note: Only major categories are reflected in this schedule. Detail can be found on Attachments F 14 and F 15

**ACS OF ANCHORAGE, INC.
NET TRANSPORT REVENUE REQUIREMENT**

RATE ELEMENT**2004/05**

Common Termination	\$1,068
Transport Facility	230,612
Dedicated Transport	<u>1,378,999</u>
Subtotal	\$1,610,679
Other Adjustments	<u>0</u>
Total Transport Revenue Requirement	\$1,610,679
Nonrecurring Charges	\$74,074
Common Channel Signaling Network Access (SS7)	<u>636,925</u>
Subtotal	\$710,999
Net Transport Revenue Requirement	\$899,680

ACS OF ANCHORAGE, INC.
TRANSPORT REVENUE ALLOCATION

RATE ELEMENT	RATE	2004/05 ANNUAL DEMAND	2004/05 REVENUE REQ ALLOC
Net Transport Revenue Requirement			\$899,680
<u>Entrance Facilities</u>			
Capacity of 3 DS3s	1,097.86	0	\$0
DS3 Interface	1,836.83	63	115,720
DS1 Interface	124.67	1,015	126,540
Voice Grade - 2 Wire	46.49	77	3,580
Voice Grade - 4 Wire	25.85	125	<u>3,231</u>
Total Entrance Facilities			\$249,071
Subtotal - Remaining Revenue Requirement			\$650,609
<u>Direct Trunked Transport</u>			
Facility - DS-3	\$208.10	137	\$28,510
Facility - DS-1	21.68	754	16,347
Facility - VG	1.07	0	<u>0</u>
Subtotal - Direct Trunk Facility			\$44,857
Termination - DS-3	\$405.10	104	\$42,130
Termination - DS-1	90.02	610	54,912
Termination - VG	10.76	0	<u>0</u>
Subtotal - Direct Trunk Terminations			\$97,042
Multiplex DS3 to DS1	\$367.24	56	\$20,565
Multiplex DS1 to VG	355.40	425	151,045
Multiplex DS1 to DS0	360.17	10	<u>3,602</u>
Subtotal - Multiplex			\$175,212
Total Direct Trunked Transport			\$317,111
Subtotal - Remaining Revenue Requirement			\$333,498
<u>Tandem Switched Transport</u>			
Switching	\$0.024344	43,865	\$1,068
Tandem Facility	0.000365	407,862,580	148,870
Tandem Termination	0.001515	116,505,461	<u>176,506</u>
Subtotal - Tandem Switched Transport			\$326,444
Subtotal - Remaining Revenue Requirement			\$7,054
<u>Transport Interconnection Charge</u>			
2004/05 RIC	\$0.000017	410,839,063	\$7,054
Unallocated Transport Revenue Requirement			<u>\$0</u>

ACS OF ANCHORAGE, INC.
TANDEM SWITCHING RATE DEVELOPMENT SCHEDULE

Tandem Switching Revenue Requirement

Total Common Transport Revenue Requirement	\$1,068
--------------------------------------------	---------

Tandem Switching Rate Development

Tandem Switching Revenue Requirement	\$1,068
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Tandem Switching Demand	<u>43.865</u>
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Tandem Switching Rate	0.024344
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**ACS OF ANCHORAGE, INC.
TANDEM FACILITY AND TERMINATION
RATE DEVELOPMENT**

(A) DESCRIPTION	(B) 2004/05	(C) SOURCE
1 MOUs per Voice Grade Circuit	2,475	
Equivalent Voice Grade Circuit		
2 DS-1	24	Channels
3 Trunks Utilized	N/A	Direct Trunked Transport demand
4 Total Facility Capacity	N/A	Direct Trunked Transport demand
5 Percent Fill	100.00%	LN 3 / LN 4
6 Equivalent Voice Grade	24	LN 2 * LN 5
Tandem Switched Termination	DS-1	
7 CMT Tariff Rate	\$90.02	Interstate Tariff
8 Equivalent Voice Grade	24	LN 6
9 MOU per Circuit	2,475	LN 1
10 Rate per MOU	\$0.001515	LN 7/(LN 8* LN 9)
Tandem Switched Facility	DS-1	
11 CMF Tariff Rate	\$21.68	Interstate Tariff
12 Equivalent Voice Grade	24	LN 6
13 Minute Mile per Circuit	2,475	LN 1
14 Rate per Minute Mile	\$0.000365	LN 11/(LN 12* LN 13)

ACS OF ANCHORAGE, INC. Switched Access, D. A., & 800 Queries Rate Development Methodology						
Line #	Description	Switching	Dir Asst Ser	800 Queries	Info Surchg	Total
1	Part 69 Revenue Requirement	\$3,231,351	\$216,854	\$90,966	\$0	\$3,539,171
2	Adjustments: Info Surcharge		(96,650)		96,650	0
3	Total Adjustments	<u>0</u>	<u>(96,650)</u>	<u>0</u>	<u>96,650</u>	<u>0</u>
4	Total Recurring Revenue Requirement	\$3,231,351	\$120,204	\$90,966	\$96,650	\$3,539,171
5	Demand - 2004/5	410,839,063	143,135	121,290,097	4,108,391	
6	*2004/5 Rates Based on Rev. Req. & Demand	\$0.007865	\$0.839800	\$0.000750	\$0.023525	
7	*Current	\$0.009016	\$0.826400	\$0.000750	\$0.028221	
8	Percent Change	-12.77%	1.62%	0.00%	-16.64%	

*NOTE: Rates are before line port shift & TIC allocation

ACS OF ANCHORAGE, INC.
SWITCHED ACCESS RATE DEVELOPMENT

ACCESS ELEMENTS		UNIT OF MEASURE	ANNUAL QUANTITY	ACCESS RATE	ACCESS REVENUE	LINE PORT COSTS TO COMMON LINE	PERCENT TO TOTAL PROJECTED REVENUE	REMOVE LSS & TIC REVENUES	ROUNDING ADJUSTMENT	ADJUSTED ANNUAL ACCESS REVENUE	ADJUSTED MONTHLY ACCESS RATE
*LOCAL SWITCHING		PER MINUTES OF USE	410,839,063	\$0.007865	\$3,231,249	(996,695)	100.00%	\$712	\$109	\$2,235,375	\$0.005441
INFORMATION	INFORMATION SURCHARGE	PER 100 ACCESS MOU	4,108,391	\$0.023525	\$96,650		44.57%	\$31	(\$2)	\$96,679	\$0.023532
	DIRECTORY ASSISTANCE	PER CALL	143,135	0.839800	<u>120,204</u>		55.43%	<u>38</u>	<u>(0)</u>	<u>120,243</u>	0.840065
					\$216,854			\$69	(\$2)	\$216,921	
ENTRANCE FACILITIES	DS3 CAPACITY	PER 3 DS-3	0	\$1,097.86	\$0		0.00%	\$0	\$0	\$0	\$1,098.30
	DS3 INTERFACE	PER DS-3 TRUNK	63	1,836.83	115,720		16.52%	47	0	115,767	1,837.57
	DS-1 INTERFACE	PER DS-1 TRUNK	1,015	124.67	126,540		17.89%	51	0	126,591	124.72
	VG 4 INTERFACE	VOICE GRADE	77	46.49	3,580		0.45%	1	0	3,581	46.51
	VG 2 INTERFACE	VOICE GRADE	125	25.85	3,231		0.53%	2	0	3,233	25.86
DIRECT TRK TRANSPT	FACILITY - DS-3	PER DS-3 TRUNK	137	\$208.10	\$28,510		3.75%	\$11	\$0	\$28,521	\$208.18
	FACILITY - DS-1	PER DS-1 TRUNK	754	21.68	16,347		2.56%	7	0	16,354	21.69
	FACILITY - VG	PER VG TRUNK	0	1.07	0		0.00%	0	0	0	1.07
	TERMINATIONS - DS-3	PER DS-3 TRUNK	104	405.10	42,130		6.00%	17	0	42,147	405.26
	TERMINATIONS - DS-1	PER DS-1 TRUNK	610	90.02	54,912		8.66%	25	0	54,937	90.06
	TERMINATIONS - VG	PER VG TRUNK	0	10.76	0		0.00%	0	0	0	10.76
	MULTIPLEX DS-3 TO DS-1	PER DS-3 TRUNK	56	367.24	20,565		0.15%	0	0	20,565	367.24
	MULTIPLEX DS-1 TO VG	PER DS-1 TRUNK	425	355.40	151,045		0.00%	0	0	151,045	355.40
	MULTIPLEX DS-1 TO DS-0	PER DS-1 TRUNK	10	360.17	3,602		-0.11%	(0)	0	3,602	360.17
TANDEM SW TRANSPT	SWITCHING	PER MOU	43,865	\$0.024344	\$1,068		0.14%	\$0	\$0	\$1,068	\$0.024357
	DS-1 FACILITY	PER REMOTE MOU MILES	407,862,580	0.000365	148,870		19.88%	56	(\$7)	148,870	0.000365
	DS-1 TERMINATION	PER REMOTE MOU	116,505,461	0.001515	176,506		23.57%	67	49	176,622	0.001516
TRANSPORT INTERCONNECT CHARGE		PER MOU	410,839,063	\$0.000017	<u>\$7,054</u>			<u>(\$7,054)</u>	<u>\$0</u>	<u>\$0</u>	\$0.000000
TOTAL - TRANSPORT					\$899,680			(\$6,770)	(\$7)	\$892,903	
	ACCESS ORDER CHARGE	PER ORDER	180	\$72.22	\$13,000		84.39%	\$20	(\$1)	\$13,019	\$72.33
	PIC CHANGE	PER CHANGE	11,734	5.00	58,670		0.00%	0	0	58,670	5.00
	ENGINEERING, BASIC, 1/2 HR	PER 1/2 HOUR	48	41.69	2,001		12.99%	3	(3)	2,001	41.69
	DESIGN CHANGE	PER CHANGE	12	33.57	<u>403</u>		2.62%	<u>1</u>	<u>(1)</u>	<u>403</u>	33.57
	TOTAL - SWITCHED ACCESS NRC'S				\$74,074			\$24	(\$4)	\$74,093	
CCS LINKS SIGNALING MILEAGE/FACILITY		PER MILE	1,568	\$2.13	\$3,340		-0.08%	(\$0)	\$0	\$3,340	\$2.13
CCS LINKS SIGNALING MILEAGE/TERM		PER TERM	628	21.50	13,502		3.09%	6	0	13,508	21.51
CCS LINKS ENTRANCE FACILITY		PER FACILITY	940	58.61	55,093		9.46%	19	0	55,112	58.63
CCS LINKS ENTRANCE FACILITY NRC		PER ORDER	0	267.46	0		0.00%	0	0	0	267.46
STP PORT PER PORT		PER PORT	758	745.37	<u>564,990</u>		87.53%	<u>178</u>	<u>(3)</u>	<u>565,165</u>	745.60
TOTAL COMMON CHANNEL SIGNALING & STP					\$636,925			\$203	(\$3)	\$637,125	
800 DATA BASE ACCESS											
	BASIC	PER QUERY	118,092,284	0.000750	\$88,569		97.36%	\$28	(\$28)	\$88,569	\$0.000750
	VERTICAL	PER QUERY	3,197,813	0.000750	<u>2,398</u>		2.64%	<u>1</u>	<u>(0)</u>	<u>2,398</u>	0.000750
TOTAL 800 DATA BASE QUERY SERVICES					\$90,967			\$29	(\$28)	\$90,968	

ACS OF ANCHORAGE, INC.
SWITCHED ACCESS RATE DEVELOPMENT

ACCESS ELEMENTS	ACCESS REVENUE	COSTS TO COMMON LINE	% TO TOTAL PROJECTED REVENUE	REMOVE LSS & TIC REVENUES	ROUNDING ADJUSTMENT	ADJUSTED ANNUAL ACCESS REVENUE
SPECIAL ACCESS SERV VOICE GRADE SERVICES	\$100,621		1.83%	\$38	(\$6)	\$100,652
PROGRAM AUDIO	9,137		0.18%	4	(1)	9,140
VIDEO	0		0.00%	0	0	0
DIGITAL DATA	421,879		7.80%	160	(23)	422,016
HIGH CAPACITY	3,518,879		57.79%	1,184	16	3,520,079
CDSL	1,650,044		32.40%	664	250	1,650,958
TLS	552,191		0.57%	12	0	552,203
OTHER MISC. SERVICES	13,671		0.00%	0	0	13,671
ENGINEERING & LABOR	<u>14,172</u>		0.00%	<u>0</u>	<u>0</u>	<u>14,172</u>
TOTAL SPECIAL ACCESS SERVICES	\$6,280,594			\$2,061	\$236	\$6,282,890
REVENUE SUMMARY						
LOCAL SWITCHING	\$3,231,249	(\$996,695)	10.09%	\$712	\$109	\$2,235,375
DIRECTORY ASSISTANCE	216,854	0	0.98%	69	(2)	216,921
TRANSPORT (excl. NRC's & CCS Links)	892,626	0	4.03%	284	(7)	892,903
REALLOCATE TIC	7,054	0	0.00%	(7,054)	0	0
SWITCHED ACCESS NRC'S	74,074	0	0.33%	24	(4)	74,093
COMMON CHANNEL SIGNALING	636,925	0	2.88%	203	(3)	637,125
800 DATA BASE QUERY REVENUE	<u>90,967</u>	<u>0</u>	0.41%	<u>29</u>	<u>(28)</u>	<u>90,968</u>
Subtotal Switched Services	\$5,149,749	(\$996,695)		(\$5,733)	\$65	\$4,147,385
COMMON LINE	\$10,569,368	\$996,695	52.23%	\$3,684	\$0	\$11,569,748
USF CONTRIBUTION	\$979,015	\$0	0.00%	\$0	\$0	\$979,015
SPECIAL ACCESS REVENUE	6,280,594	\$0	29.04%	2,049	236	6,282,879
FAA Revenue Adjustment	<u>150,805</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>150,805</u>
TOTAL SWITCHED AND SPECIAL ACCESS REVENUE	\$23,129,531	\$0		(\$0)	\$301	\$23,129,832
Rounding	<u>99</u>	<u>0</u>		<u>0</u>	<u>(301)</u>	<u>(202)</u>
Total Part 69 Revenue Requirement used in rate development	<u>\$23,129,630</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$23,129,630</u>

COST SUPPORT

TAB G

ACS OF ANCHORAGE, INC.

INTERSTATE ACCESS TARIFF
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SPECIAL ACCESS RATE DEVELOPMENT**OVERVIEW:**

In developing the proposed interstate private line rates, ACS of Anchorage, Inc. (ACS-ANC) used a “top down” approach whereby the Part 69 private line revenue requirement is divided into rate elements and further within those rate elements into service categories based on grade-of-service relationships and demand. Attachment I reflect the impact of the “Rate-of-Return Access Charge Reform Order” on special access rates. The series of calculations and assumptions used to develop the private line rates is summarized below. The primary rate design objective is to maintain existing rates at the rate element, service category level.

A. RATE ELEMENTS:

The five major private line rate elements are circuit terminations (CT), circuit mileage terminations (CMT), circuit mileage facilities (CMF), optional features and functions (OFFs) and non-recurring charges (NRCs). CT provides for the communications path between a customer designated premise (“CDP”) and the customer’s serving wire center. CMF and CMT provides the transmission facilities and the equipment to terminate those facilities between the serving wire centers associated with two, or more, customer designated premises. OFF’s provide additional conditioning, signaling, bridging, or other customization to private line circuits based on customer request. Finally, NRCs are applied on a per CT basis for installation or rearrangement of private line services, per service order request, and occasionally, as additional engineering and labor charges.

B. SERVICE CATEGORIES:

The following is a brief description of each type of service:

- Voice Grade – a channel for the transmission of analog signals within an appropriate bandwidth of 300 to 3000 hz.
- Program Audio – a channel for the transmission of analog signals within an appropriate bandwidth of 3500 to 15000 hz.
- Video – a one way or two way channel for the digital transmission of a standard North American Television Standards Committee (“NTSC”) video signal at a bit rate of 1.544 mbps.

ACS OF ANCHORAGE, INC.

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- Digital Data – a channel for the digital transmission of synchronous serial data at rates of 2.4, 4.8, 9.6, 19.2, 56.0, or 64.0 kbps.
- High Capacity – a channel for the digital transmission of isochronous serial digital data at a rate of 1.544 or 44.736 mbps.

C. DEMAND:

Demand forecasts for the twelve month period ending June 30, 2004, are derived from recent ACS-ANC billing records by rate element and service category i.e., CT, CMF, CMT, etc. In addition, forecasts are submitted for OFF, and NRC associated with installations and service rearrangements.

D. RATE DEVELOPMENT:

A series of calculations were performed to disaggregate the Part 69 revenue requirement into the rate elements CT, CMT, CMF and further into the private line service categories voice grade, video, program audio, digital data, and high capacity.

1. The first series of calculations took the currently effective rate for the nonrecurring rate elements including the nonrecurring installation charges, service orders charges, and engineering and labor rates, and multiplied them by the forecasted demand. The sum is the revenue stream ACS-ANC can reasonably expect to achieve from provisioning those rate elements.

Next, the currently effective monthly recurring rates for optional features and functions were multiplied by forecasted demand to achieve the revenue stream ACS-ANC can reasonably expect to achieve from provisioning those rate elements

2. The second series of calculations distributed the private line revenue requirement, less Individual Case Basis ("ICB") revenues, among the primary rate elements CT, CMT, and CMF based on rate design objectives. The CT rate element was further divided between central office transmission equipment and cable and wire facilities consistent with prior years rate development calculations.

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The revenue requirement derived from the calculation series in item 1 was subtracted from the CMT revenue requirement for purposes of continued rate design. This treatment is consistent with the prior years.

3. The allocation of the CT, CMT, and CMF revenue requirements from the calculations in item 2, into service category, mirror prior year calculations. The same allocation ratios as prior years was multiplied by forecasted demand to achieve a weighted relationship among service categories. This weighted relationship was multiplied by the respective revenue requirement to arrive at a cost factor. The cost factor was multiplied by the allocation ratio to arrive at a proposed rate. This rate, multiplied by forecasted demand achieves the authorized revenue requirement and incorporates service category relationships whereby a high capacity circuit is more expensive than a digital data circuit and a digital data circuit is more expensive than a voice grade circuit.
4. Transport Interconnection Charges (TIC) were allocated based on the revenue requirement for each service element. See Attachment I, pages 1 through 4 for the amount of TIC revenues allocated.

E. RATES ARE REASONABLE:

The rate development outlined above is the same as prior years. This is consistent with the Federal Communications Commission's ("FCC") Rules in that, pursuant to 47 C.F.R. Section 61.40, Private Line Rate Structure Guidelines, a variety of tools are used to determine whether carriers' private line tariffs are just, reasonable, and nondiscriminatory. The carrier's burden of cost justification can be reduced when its private line rate structures comply with the following five guidelines.

1. Rate structures for the same or comparable services should be integrated.
2. Rate structures for the same or comparable services should be consistent with one another.
3. Rate elements should be selected to reflect market demand, pricing convenience for the carrier and customers, and cost characteristics; a rate element which appears separately in one rate structure should appear separately in all other rate structures;

ACS OF ANCHORAGE, INC.

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4. Rate elements should be consistently defined with respect to underlying service functions and should be consistently employed through all rate structures;
5. Rate structure should be simple and easy to understand.

ACS-ANC's private line rate development is consistent with these five policies and are just, reasonable and nondiscriminatory as discussed below:

1. The proposed rate structure is integrated in that the monthly recurring rates, nonrecurring rates, and optional features and functions in all rate elements, combined with their respective demand forecasts, achieve the total private line revenue requirement.
2. The proposed rate structure for the monthly recurring rates, nonrecurring rates, and optional features and functions are consistent with one another. Each product category (i.e., voice grade, program audio, video, digital data service, and high capacity) consists of the same rate structure in that each circuit will have a channel termination at each serving central office. In addition, channel mileage facility and channel mileage terminations may apply if the circuit utilizes more than one serving central office. Nonrecurring installation charges apply to all service channel terminations.
3. Rate elements reflect market demand in that the proposed private line rates are derived from market forecasts in demand based on actual, recent, demand. Therefore, shifts in demand for particular product categories, like an ongoing trend toward more higher capacity circuits and fewer voice grade circuits, continues and is reflected in the proposed rates. In addition, the proposed rate elements reflect pricing convenience for ACS-ANC and customers in that the private line rate elements and rate structure are the same as prior years and are consistent with all private line tariffs offered within Alaska and nationally. In addition, ACS-ANC attempted to make the proposed rates as consistent with currently effective rates as possible to achieve rate continuity. Finally, cost characteristics are continued in that a rate element which appears separately in one rate structure appears separately in all other rate structures.

ACS OF ANCHORAGE, INC.

INTERSTATE ACCESS TARIFF
2004 Access Tariff Filing

COST SUPPORT

4. Rate elements are consistently defined with respect to underlying service functions and are consistently employed through all rate structures. Effort was made to maintain existing relationships and service functions from prior years among all service categories.
5. Rate structure is simple and easy to understand in that it is consistent with the currently approved rate structure, it is consistent with ACS-ANC's tariffs in the local and state jurisdiction, and it is consistent with statewide private line applications.

The private line rate development proposed herein is consistent with the Commission's rules in that it follows the Commission's five guidelines, achieves ACS-ANC's private line revenue requirement and is consistent with the currently effective rate structure. For proposed rates see Attachment I.

COST SUPPORT

TAB H

ACS OF ANCHORAGE, INC. 2004/05 Switched Access Demand		Annual Demand	Proposed Rate 7/1/04	Proposed Revenue
Description				
Switching				
Switching	410,839,063	\$0.005441	\$2,235,375	
Directory Assistance	143,135	0.840065	120,243	
Information Surcharge	4,108,391	0.023532	96,679	
800 Query - Basic	118,092,284	0.000750	88,569	
800 Query - Vertical	3,197,813	0.000750	2,398	
Common Channel Signaling				
Signal Mileage Facility	1568	\$2.13	\$3,340	
Signal Mileage Termination	628	21.51	13,508	
Signal Entrance Facility	940	58.63	55,112	
Signal Entrance Facility NRC	0	248.81	0	
STP Port per Port	758	745.60	565,165	
Tandem Switched Transport				
Tandem Switching	43,865	\$0.024357	\$1,068	
Tandem Facility Mileage	407,862,580	0.000365	148,870	
Tandem Facility Termination	116,505,461	0.001516	176,622	
Transport Interconnection Charge		0	\$0.000000	\$0
Entrance Facility				
EF - DS-3 Capacity	0	\$1,098.30	\$0	
EF - DS-3 Interface	63	1,837.57	115,767	
EF - DS-1 Interface	1,015	124.72	126,591	
EF - VG-4	77	46.51	3,581	
EF - VG-2	125	25.86	3,233	
EF - Install - DS3	0	806.06	0	
EF - Install - DS1	0	403.89	0	
EF - Install - VG	0	177.24	0	
Multiplexing (DS-3 to DS-1)	56	\$367.24	\$20,565	
Multiplexing (DS-1 to VG)	425	355.40	151,045	
Multiplexing (DS-1 to DS-0)	10	360.17	3,602	
Direct Trunk Transport				
DTT Facility DS-3	137	\$208.18	\$28,521	
DTT Facility DS-1	754	21.69	16,354	
DTT Facility VG	0	1.07	0	
DTT Terms DS-3	104	405.26	42,147	
DTT Terms DS-1	610	90.06	54,937	
DTT Terms VG	0	10.76	0	
DTT Activation	0	72.22	0	
Switched NRC's				
Access Order Charge	180	\$72.33	\$13,019	
PIC Changes	11,734	5.00	58,670	
Basic Engr.	48	41.69	2,001	
Miscellaneous Service Order	0	33.57	0	
Service Date Change	0	33.57	0	
Design Change	12	33.57	403	
Other Switched Services				
Credit Allowance for Uncomp. DA Calls	0	\$0.0107	\$0	
Telecommunications Svs Priority, per service	0	54.63	0	
Billed Number Screening	0	10.00	0	
Originating Line Screening, per exch sev or trk and/or FGD line	0	10.00	0	
Coin Signaling Transmission Additive, per exch service line	0	5.85	0	
Coin Signaling Transmission Additive, per minute of use	0	0.0109	0	
Automated Message Accounting Records - Prg Chg per 1/4 hr	0	19.70	0	
Automated Message Accounting Records - per AMA rcd extractor	0	0.0025	0	
Interim 900 NXX Translation	0	87.92	0	
Conv. Multifreq. Add. Sgnl. to SS7 Sgnl, per order	0	444.00	0	
FGD Network Blocking Per Blocked Call	0	0.0354	0	
Automatic Testing per Transmission Path	0	2.89	0	
Billing Name & Address, first billed number	0	41.06	0	
Billing Name & Address, every subseq.billed numb.	0	0.0870	0	
Unauthorized PIC Change (Res/Bus)	0	35.65	0	
Unauthorized PIC Change (Payphones)	0	57.57	0	
International Blocking Service	0	9.77	0	
Pay Per Call Toll Restore	0	10.00	0	
TOTAL SWITCHED REVENUE			\$4,147,385	
SPECIAL ACCESS REVENUE			6,282,879	
FAA Revenue			150,805	
ROUNDING			(201)	
TOTAL TRAFFIC SENSITIVE REVENUE REQUIREMENT			\$10,580,868	

COST SUPPORT

TAB I

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
Surcharge for Special Access Service	0	\$25.00	\$0	\$0	\$0	\$0	\$25.00
Special Access Voice Grade							
A) Channel Termination							
(1) Two-Wire	300	\$25.85	\$7,755	\$3	(\$0)	\$7,758	\$25.86
(2) Four-Wire	1,416	46.49	65,830	26	2	65,858	46.51
Channel Termination, NRC Installation							
(1) Two-Wire	0	\$177.24	\$0	\$0	\$0	\$0	\$177.24
(2) Four-Wire	12	177.24	2,127	0	0	2,127	177.24
B) Channel Mileage							
(1) Channel Mileage Facility	4,164	\$1.07	\$4,455	\$2	(\$2)	\$4,455	\$1.07
(2) Channel Mileage Termination	1,416	10.76	15,236	6	(6)	15,236	10.76
C) Optional Features and Functions							
Bridging per Port							
(1) Two-Wire	0	\$3.32	\$0	\$0	\$0	\$0	\$3.32
(2) Four-Wire	60	5.63	338	0	0	338	5.63
Conditioning C-type	120	6.05	726	0	0	726	6.05
Data Capability	0	6.05	0	0	0	0	6.05
Improved Return Loss	0	6.05	0	0	0	0	6.05
Signaling	204	20.36	4,153	0	0	4,153	20.36
Special Access Program Audio							
A) Channel Termination							
200 - 3500 Hz	48	\$22.48	\$1,079	\$0	\$0	\$1,080	\$22.49
100 - 5000 Hz	24	32.74	786	0	(0)	786	32.75
50 - 8000 Hz	0	32.74	0	0	0	0	32.75
50 - 15000 Hz	108	32.74	3,536	1	(0)	3,537	32.75
Channel Termination, NRC Installation							
200 - 3500 Hz	0	\$334.01	\$0	\$0	\$0	\$0	\$334.01
100 - 5000 Hz	0	334.01	0	0	0	0	334.01
50 - 8000 Hz	0	334.01	0	0	0	0	334.01
50 - 15000 Hz	0	334.01	0	0	0	0	334.01
B) Channel Mileage							
(1) Channel Mileage Facility							
200 - 3500 Hz	72	\$1.07	\$77	\$0	(\$0)	\$77	\$1.07
100 - 5000 Hz	24	2.13	51	0	(0)	51	2.13
50 - 8000 Hz	0	3.10	0	0	0	0	3.10
50 - 15000 Hz	120	4.25	510	0	(0)	510	4.25
(2) Channel Mileage Termination							
200 - 3500 Hz	48	\$10.76	\$516	\$0	(\$0)	\$516	\$10.76
100 - 5000 Hz	24	21.50	516	0	0	516	21.51
50 - 8000 Hz	0	31.44	0	0	0	0	31.44
50 - 15000 Hz	48	43.03	2,065	1	0	2,066	43.05
Special Access Video							
A) Channel Termination							
Channel Termination, NRC Installation	0	\$124.67	\$0	\$0	\$0	\$0	\$124.72
B) Channel Mileage							
(1) Channel Mileage Facility	0	\$21.68	\$0	\$0	\$0	\$0	\$21.69
(2) Channel Mileage Termination	0	90.02	0	0	0	0	90.06

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
Special Access Digital Data							
A) Channel Termination							
2.4 kbps	0	\$58.61	\$0	\$0	\$0	\$0	\$58.63
4.8 kbps	72	58.61	4,220	2	(0)	4,221	58.63
9.6 kbps	408	58.61	23,913	10	(1)	23,921	58.63
19.2 kbps	0	58.61	0	0	0	0	58.63
56.0 kbps	4,608	58.61	270,075	109	(17)	270,167	58.63
64.0 kbps	684	58.61	40,089	16	(2)	40,103	58.63
Channel Termination, NRC Installation							
2.4 kbps	0	\$248.81	\$0	\$0	\$0	\$0	\$248.81
4.8 kbps	0	248.81	0	0	0	0	248.81
9.6 kbps	0	248.81	0	0	0	0	248.81
19.2 kbps	0	248.81	0	0	0	0	248.81
56.0 kbps	72	248.81	17,914	0	0	17,914	248.81
64.0 kbps	24	248.81	5,971	0	0	5,971	248.81
B) Channel Mileage							
(1) Channel Mileage Facility							
2.4 kbps	0	\$1.07	\$0	\$0	\$0	\$0	\$1.07
4.8 kbps	108	1.07	116	0	(0)	116	1.07
9.6 kbps	468	1.07	501	0	(0)	501	1.07
19.2 kbps	0	1.29	0	0	0	0	1.29
56.0 kbps	4,560	2.13	9,713	4	(4)	9,713	2.13
64.0 kbps	108	2.31	249	0	(0)	249	2.31
(2) Channel Mileage Termination							
2.4 kbps	0	\$10.76	\$0	\$0	\$0	\$0	\$10.76
4.8 kbps	24	10.76	258	0	(0)	258	10.76
9.6 kbps	240	10.76	2,582	1	(1)	2,582	10.76
19.2 kbps	0	12.99	0	0	0	0	13.00
56.0 kbps	2,040	21.50	43,860	18	3	43,880	21.51
64.0 kbps	72	23.36	1,682	1	0	1,683	23.37
C) Optional Features and Functions							
(1) Bridging	120	\$6.13	\$736	\$0	\$0	\$736	\$6.13
Special Access High Capacity							
A) Channel Termination							
1.544 mbps Interface	9,156	\$124.67	\$1,141,479	\$459	(\$1)	\$1,141,936	\$124.72
44.736 mbps Capacity	0	1,097.86	0	0	0	0	1,098.30
44.736 mbps Interface	627	1,836.83	1,151,692	463	1	1,152,156	1,837.57
Channel Termination, NRC Installation							
1.544 mbps	156	\$403.89	\$63,007	\$0	\$0	\$63,007	\$403.89
44.736 mbps	12	806.06	9,673	0	0	9,673	806.06
B) Channel Mileage							
(1) Channel Mileage Facility							
1.544 mbps	6,304	\$21.68	\$136,671	\$55	\$8	\$136,734	\$21.69
44.736 mbps	479	208.10	99,680	40	(2)	99,718	208.18
(2) Channel Mileage Termination							
1.544 mbps	3,072	\$90.02	\$276,541	\$111	\$12	\$276,664	\$90.06
44.736 mbps	338	405.10	136,924	55	(1)	136,978	405.26

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
D) Optional Features and Functions							
(1) Multiplexing							
DS3 to DS1	444	\$367.24	\$163,055	\$0	\$0	\$163,055	\$367.24
DS1 to Voice	336	355.40	119,414	0	0	119,414	355.40
DS1 to DS0	612	360.17	220,424	0	0	220,424	360.17
DS0 to Subrates							
2.4 kbps	0	\$493.69	\$0	\$0	\$0	\$0	\$493.69
4.8 kbps	0	269.59	0	0	0	0	269.59
9.6 kbps	0	157.55	0	0	0	0	157.55
(2) Automatic Loop Transfer	12	26.67	320	0	0	320	26.67
Consumer Digital Subscriber Line Service							
A) CDSL Line Charge	90,264	\$17.96	\$1,621,141	\$652	\$250	\$1,622,044	\$17.97
B) Loop Qualification Test - NRC	0	144.83	0	0	0	0	144.83
C) DSL Access Service Connection	32	903.20	28,902	12	(0)	28,914	903.56
Transparent LAN Service High Speed ("TLS")							
A) Contract Term - 1 Year - Per Port							
(1) 10 Mbps 1 To 5 Ports	31	\$500.00	\$15,500	\$0	\$0	\$15,500	\$500.00
10 Mbps 6 To 7 Ports	38	475.00	18,050	0	0	18,050	475.00
10 Mbps 8 To 10 Ports	0	450.00	0	0	0	0	450.00
10 Mbps 11 To 13 Ports	0	425.00	0	0	0	0	425.00
10 Mbps 14 Ports	11	400.00	4,400	0	0	4,400	400.00
(2) 100 Mbps 1 To 5 Ports	0	1,900.00	0	0	0	0	1,900.00
100 Mbps 6 To 7 Ports	0	1,650.00	0	0	0	0	1,650.00
100 Mbps 8 To 9 Ports	0	1,400.00	0	0	0	0	1,400.00
100 Mbps 10 To 11 Ports	0	1,200.00	0	0	0	0	1,200.00
100 Mbps 12 To 13 Ports	0	1,100.00	0	0	0	0	1,100.00
100 Mbps 14 Ports	5	950.00	4,750	0	0	4,750	950.00
(3) 1 Gbps 1 To 6 Ports	0	8,800.00	0	0	0	0	8,800.00
1 Gbps 7 To 11 Ports	0	8,250.00	0	0	0	0	8,250.00
1 Gbps 12 To 14 Ports	0	7,700.00	0	0	0	0	7,700.00
(4) Port Connection - Per Port (NRC)	2	750.00	1,500	0	0	1,500	750.00
B) Contract Term - 3 Year - Per Port							
(1) 10 Mbps 1 To 5 Ports	77	\$450.00	\$34,650	\$0	\$0	\$34,650	\$450.00
10 Mbps 6 To 7 Ports	17	425.00	7,225	0	0	7,225	425.00
10 Mbps 8 To 10 Ports	0	400.00	0	0	0	0	400.00
10 Mbps 11 To 13 Ports	0	375.00	0	0	0	0	375.00
10 Mbps 14 Ports	0	350.00	0	0	0	0	350.00
(2) 100 Mbps 1 To 5 Ports	0	1,725.00	0	0	0	0	1,725.00
100 Mbps 6 To 7 Ports	0	1,450.00	0	0	0	0	1,450.00
100 Mbps 8 To 9 Ports	0	1,225.00	0	0	0	0	1,225.00
100 Mbps 10 To 11 Ports	0	1,000.00	0	0	0	0	1,000.00
100 Mbps 12 To 13 Ports	0	900.00	0	0	0	0	900.00
100 Mbps 14 Ports	0	800.00	0	0	0	0	800.00
(3) 1 Gbps 1 To 6 Ports	0	7,700.00	0	0	0	0	7,700.00
1 Gbps 7 To 11 Ports	0	7,150.00	0	0	0	0	7,150.00
1 Gbps 12 To 14 Ports	0	6,600.00	0	0	0	0	6,600.00
(4) Port Connection - Per Port (NRC)	3	750.00	2,250	0	0	2,250	750.00

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
C) Contract Term - 5 Year - Per Port							
(1) 10 Mbps 1 To 5 Ports	41	\$400.00	\$16,400	\$0	\$0	\$16,400	\$400.00
10 Mbps 6 To 7 Ports	7	375.00	2,625	0	0	2,625	375.00
10 Mbps 8 To 10 Ports	0	350.00	0	0	0	0	350.00
10 Mbps 11 To 13 Ports	0	325.00	0	0	0	0	325.00
10 Mbps 14 Ports	57	300.00	17,100	0	0	17,100	300.00
(2) 100 Mbps 1 To 3 Ports	0	1,400.00	0	0	0	0	1,400.00
100 Mbps 4 To 5 Ports	26	1,200.00	31,200	0	0	31,200	1,200.00
100 Mbps 6 To 7 Ports	0	1,050.00	0	0	0	0	1,050.00
100 Mbps 8 To 9 Ports	0	900.00	0	0	0	0	900.00
100 Mbps 10 To 11 Ports	0	800.00	0	0	0	0	800.00
100 Mbps 12 To 13 Ports	0	750.00	0	0	0	0	750.00
100 Mbps 14 Ports	0	700.00	0	0	0	0	700.00
(3) 1 Gbps 1 To 6 Ports	0	6,000.00	0	0	0	0	6,000.00
1 Gbps 7 To 11 Ports	0	5,500.00	0	0	0	0	5,500.00
1 Gbps 12 To 14 Ports	0	5,000.00	0	0	0	0	5,000.00
(4) Port Connection - Per Port (NRC)	0	750.00	0	0	0	0	750.00
D) Contract Term - 1 Year - Four 1 Year Renewals							
10 Mbps 16+ Ports	229	\$357.00	\$81,753	\$0	\$0	\$81,753	\$357.00
100 Mbps 16+ Ports	40	825.00	33,000	0	0	33,000	825.00
1 Gbps 16+ Ports	0	5,000.00	0	0	0	0	5,000.00
Transparent LAN Service-Lite ("TLS-Lite")							
A) Contract Term - 1 Year - Per Port 768 Kbps							
(1) 1 To 3 Ports	0	245.00	0	0	0	0	245.00
4 To 5 Ports	0	220.00	0	0	0	0	220.00
6 To 8 Ports	0	190.00	0	0	0	0	190.00
9 To 11 Ports	0	170.00	0	0	0	0	170.00
12 To 14+ Ports	45	150.00	6,750	0	0	6,750	150.00
B) Contract Term - 3 Year - Per Port 768 Kbps							
(1) 1 To 3 Ports	40	220.50	8,820	0	0	8,820	220.50
4 To 5 Ports	0	198.00	0	0	0	0	198.00
6 To 8 Ports	0	171.00	0	0	0	0	171.00
9 To 11 Ports	0	153.00	0	0	0	0	153.00
12 To 14+ Ports	0	135.00	0	0	0	0	135.00
C) Contract Term - 5 Year - Per Port 768 Kbps							
(1) 1 To 3 Ports	0	196.00	0	0	0	0	196.00
4 To 5 Ports	0	176.00	0	0	0	0	176.00
6 To 8 Ports	0	152.00	0	0	0	0	152.00
9 To 11 Ports	58	136.00	7,888	0	0	7,888	136.00
12 To 14+ Ports	864	120.00	103,680	0	0	103,680	120.00
D) Contract Term - 1 Year - Per Port 1-9 Mbps							
(1) 1 Mbps 1 To 3 Ports	19	255.00	4,845	0	0	4,845	255.00
1 Mbps 4 To 5 Ports	0	230.00	0	0	0	0	230.00
1 Mbps 6 To 8 Ports	0	200.00	0	0	0	0	200.00
1 Mbps 9 To 11 Ports	0	180.00	0	0	0	0	180.00
1 Mbps 12 To 14+ Ports	9	160.00	1,440	0	0	1,440	160.00
(2) 2 Mbps 1 To 3 Ports	0	270.00	0	0	0	0	270.00
2 Mbps 4 To 5 Ports	0	245.00	0	0	0	0	245.00
2 Mbps 6 To 8 Ports	0	215.00	0	0	0	0	215.00
2 Mbps 9 To 11 Ports	0	195.00	0	0	0	0	195.00
2 Mbps 12 To 14+ Ports	87	175.00	15,225	0	0	15,225	175.00

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
		7/1/2004					
(3) 3 Mbps 1 To 3 Ports	0	320.00	0	0	0	0	320.00
3 Mbps 4 To 5 Ports	0	310.00	0	0	0	0	310.00
3 Mbps 6 To 8 Ports	0	285.00	0	0	0	0	285.00
3 Mbps 9 To 11 Ports	0	265.00	0	0	0	0	265.00
3 Mbps 12 To 14+ Ports	0	245.00	0	0	0	0	245.00
(4) 4 Mbps 1 To 3 Ports	0	340.00	0	0	0	0	340.00
4 Mbps 4 To 5 Ports	0	330.00	0	0	0	0	330.00
4 Mbps 6 To 8 Ports	0	305.00	0	0	0	0	305.00
4 Mbps 9 To 11 Ports	0	285.00	0	0	0	0	285.00
4 Mbps 12 To 14+ Ports	0	265.00	0	0	0	0	265.00
(5) 5 Mbps 1 To 3 Ports	0	360.00	0	0	0	0	360.00
5 Mbps 4 To 5 Ports	0	355.00	0	0	0	0	355.00
5 Mbps 6 To 8 Ports	0	330.00	0	0	0	0	330.00
5 Mbps 9 To 11 Ports	0	310.00	0	0	0	0	310.00
5 Mbps 12 To 14+ Ports	0	290.00	0	0	0	0	290.00
(6) 6 Mbps 1 To 3 Ports	0	380.00	0	0	0	0	380.00
6 Mbps 4 To 5 Ports	0	375.00	0	0	0	0	375.00
6 Mbps 6 To 8 Ports	0	355.00	0	0	0	0	355.00
6 Mbps 9 To 11 Ports	0	335.00	0	0	0	0	335.00
6 Mbps 12 To 14+ Ports	0	315.00	0	0	0	0	315.00
(7) 7 Mbps 1 To 5 Ports	0	400.00	0	0	0	0	400.00
7 Mbps 6 To 8 Ports	0	380.00	0	0	0	0	380.00
7 Mbps 9 To 10 Ports	0	360.00	0	0	0	0	360.00
7 Mbps 11 Ports	0	355.00	0	0	0	0	355.00
7 Mbps 12 To 13 Ports	0	340.00	0	0	0	0	340.00
7 Mbps 14+ Ports	0	330.00	0	0	0	0	330.00
(8) 8 Mbps 1 To 5 Ports	0	440.00	0	0	0	0	440.00
8 Mbps 6 To 7 Ports	0	415.00	0	0	0	0	415.00
8 Mbps 8 To 10 Ports	0	390.00	0	0	0	0	390.00
8 Mbps 11 To 13 Ports	0	365.00	0	0	0	0	365.00
8 Mbps 14+ Ports	0	340.00	0	0	0	0	340.00
(9) 9 Mbps 1 To 5 Ports	0	445.00	0	0	0	0	445.00
9 Mbps 6 To 7 Ports	0	420.00	0	0	0	0	420.00
9 Mbps 8 To 10 Ports	0	395.00	0	0	0	0	395.00
9 Mbps 11 To 13 Ports	0	370.00	0	0	0	0	370.00
9 Mbps 14+ Ports	0	355.00	0	0	0	0	355.00
E) Contract Term - 3 Year - Per Port 1-9 Mbps							
(1) 1 Mbps 1 To 3 Ports	0	229.50	0	0	0	0	229.50
1 Mbps 4 To 5 Ports	0	207.00	0	0	0	0	207.00
1 Mbps 6 To 8 Ports	0	180.00	0	0	0	0	180.00
1 Mbps 9 To 11 Ports	7	162.00	1,134	0	0	1,134	162.00
1 Mbps 12 To 14+ Ports	0	144.00	0	0	0	0	144.00
(2) 2 Mbps 1 To 3 Ports	0	243.00	0	0	0	0	243.00
2 Mbps 4 To 5 Ports	0	220.50	0	0	0	0	220.50
2 Mbps 6 To 8 Ports	0	193.50	0	0	0	0	193.50
2 Mbps 9 To 11 Ports	0	175.50	0	0	0	0	175.50
2 Mbps 12 To 14+ Ports	0	157.50	0	0	0	0	157.50
(3) 3 Mbps 1 To 3 Ports	0	288.00	0	0	0	0	288.00
3 Mbps 4 To 5 Ports	0	279.00	0	0	0	0	279.00
3 Mbps 6 To 8 Ports	0	256.50	0	0	0	0	256.50
3 Mbps 9 To 11 Ports	0	238.50	0	0	0	0	238.50
3 Mbps 12 To 14+ Ports	0	220.50	0	0	0	0	220.50

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
(4) 4 Mbps 1 To 3 Ports	0	306.00	0	0	0	0	306.00
4 Mbps 4 To 5 Ports	0	297.00	0	0	0	0	297.00
4 Mbps 6 To 8 Ports	0	274.50	0	0	0	0	274.50
4 Mbps 9 To 11 Ports	0	256.50	0	0	0	0	256.50
4 Mbps 12 To 14+ Ports	0	238.50	0	0	0	0	238.50
(5) 5 Mbps 1 To 3 Ports	0	324.00	0	0	0	0	324.00
5 Mbps 4 To 5 Ports	0	319.50	0	0	0	0	319.50
5 Mbps 6 To 8 Ports	0	297.00	0	0	0	0	297.00
5 Mbps 9 To 11 Ports	0	279.00	0	0	0	0	279.00
5 Mbps 12 To 14+ Ports	0	261.00	0	0	0	0	261.00
(6) 6 Mbps 1 To 3 Ports	0	342.00	0	0	0	0	342.00
6 Mbps 4 To 5 Ports	0	337.50	0	0	0	0	337.50
6 Mbps 6 To 8 Ports	0	319.50	0	0	0	0	319.50
6 Mbps 9 To 11 Ports	0	301.50	0	0	0	0	301.50
6 Mbps 12 To 14+ Ports	0	283.50	0	0	0	0	283.50
(7) 7 Mbps 1 To 5 Ports	0	360.00	0	0	0	0	360.00
7 Mbps 6 To 8 Ports	0	372.00	0	0	0	0	372.00
7 Mbps 9 To 10 Ports	0	324.00	0	0	0	0	324.00
7 Mbps 11 Ports	0	319.50	0	0	0	0	319.50
7 Mbps 12 To 13 Ports	0	306.00	0	0	0	0	306.00
7 Mbps 14+ Ports	0	297.00	0	0	0	0	297.00
(8) 8 Mbps 1 To 5 Ports	0	396.00	0	0	0	0	396.00
8 Mbps 6 To 7 Ports	0	373.50	0	0	0	0	373.50
8 Mbps 8 To 10 Ports	0	351.00	0	0	0	0	351.00
8 Mbps 11 To 13 Ports	0	328.50	0	0	0	0	328.50
8 Mbps 14+ Ports	0	306.00	0	0	0	0	306.00
(9) 9 Mbps 1 To 5 Ports	0	400.50	0	0	0	0	400.50
9 Mbps 6 To 7 Ports	0	378.00	0	0	0	0	378.00
9 Mbps 8 To 10 Ports	0	355.50	0	0	0	0	355.50
9 Mbps 11 To 13 Ports	0	333.00	0	0	0	0	333.00
9 Mbps 14+ Ports	0	319.50	0	0	0	0	319.50
F) Contract Term - 5 Year - Per Port 1-9 Mbps							
(1) 1 Mbps 1 To 3 Ports	0	204.00	0	0	0	0	204.00
1 Mbps 4 To 5 Ports	0	184.00	0	0	0	0	184.00
1 Mbps 6 To 8 Ports	0	160.00	0	0	0	0	160.00
1 Mbps 9 To 11 Ports	0	144.00	0	0	0	0	144.00
1 Mbps 12 To 14+ Ports	209	128.00	26,752	0	0	26,752	128.00
(2) 2 Mbps 1 To 3 Ports	0	216.00	0	0	0	0	216.00
2 Mbps 4 To 5 Ports	0	196.00	0	0	0	0	196.00
2 Mbps 6 To 8 Ports	0	172.00	0	0	0	0	172.00
2 Mbps 9 To 11 Ports	0	156.00	0	0	0	0	156.00
2 Mbps 12 To 14+ Ports	164	140.00	22,960	0	0	22,960	140.00
(3) 3 Mbps 1 To 3 Ports	0	256.00	0	0	0	0	256.00
3 Mbps 4 To 5 Ports	0	248.00	0	0	0	0	248.00
3 Mbps 6 To 8 Ports	0	228.00	0	0	0	0	228.00
3 Mbps 9 To 11 Ports	0	212.00	0	0	0	0	212.00
3 Mbps 12 To 14+ Ports	75	196.00	14,700	0	0	14,700	196.00
(4) 4 Mbps 1 To 3 Ports	0	272.00	0	0	0	0	272.00
4 Mbps 4 To 5 Ports	0	264.00	0	0	0	0	264.00
4 Mbps 6 To 8 Ports	9	244.00	2,196	0	0	2,196	244.00
4 Mbps 9 To 11 Ports	0	228.00	0	0	0	0	228.00
4 Mbps 12 To 14+ Ports	0	212.00	0	0	0	0	212.00

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
(5) 5 Mbps 1 To 3 Ports	0	288.00	0	0	0	0	288.00
5 Mbps 4 To 5 Ports	0	284.00	0	0	0	0	284.00
5 Mbps 6 To 8 Ports	8	264.00	2,112	0	0	2,112	264.00
5 Mbps 9 To 11 Ports	0	248.00	0	0	0	0	248.00
5 Mbps 12 To 14+ Ports	9	232.00	2,088	0	0	2,088	232.00
(6) 6 Mbps 1 To 3 Ports	0	304.00	0	0	0	0	304.00
6 Mbps 4 To 5 Ports	0	300.00	0	0	0	0	300.00
6 Mbps 6 To 8 Ports	30	284.00	8,520	0	0	8,520	284.00
6 Mbps 9 To 11 Ports	0	268.00	0	0	0	0	268.00
6 Mbps 12 To 14+ Ports	66	252.00	16,632	0	0	16,632	252.00
(7) 7 Mbps 1 To 5 Ports	0	320.00	0	0	0	0	320.00
7 Mbps 6 To 8 Ports	0	304.00	0	0	0	0	304.00
7 Mbps 9 To 10 Ports	0	288.00	0	0	0	0	288.00
7 Mbps 11 Ports	0	284.00	0	0	0	0	284.00
7 Mbps 12 To 13 Ports	0	272.00	0	0	0	0	272.00
7 Mbps 14+ Ports	33	264.00	8,712	0	0	8,712	264.00
(8) 8 Mbps 1 To 5 Ports	0	352.00	0	0	0	0	352.00
8 Mbps 6 To 7 Ports	0	332.00	0	0	0	0	332.00
8 Mbps 8 To 10 Ports	0	315.00	0	0	0	0	315.00
8 Mbps 11 To 13 Ports	0	292.20	0	0	0	0	292.20
8 Mbps 14+ Ports	0	272.00	0	0	0	0	272.00
(9) 9 Mbps 1 To 5 Ports	0	356.00	0	0	0	0	356.00
9 Mbps 6 To 7 Ports	0	336.00	0	0	0	0	336.00
9 Mbps 8 To 10 Ports	0	316.00	0	0	0	0	316.00
9 Mbps 11 To 13 Ports	0	296.00	0	0	0	0	296.00
9 Mbps 14+ Ports	26	284.00	7,384	0	0	7,384	284.00
G) Line Loop Extender Per Unit (NRC)							
(1) 1 Yr Term	0	550.00	0	0	0	0	550.00
(2) 3 Yr Term	3	350.00	1,050	0	0	1,050	350.00
(3) 5 Yr Term	6	250.00	1,500	0	0	1,500	250.00
H) Port Connection Per Port (NRC)	58	300.00	17,400	0	0	17,400	300.00
I) Contract Term - 1 Year - Four 1 Year Renewals							
16+ Ports	0	102.40	0	0	0	0	102.40
Service Order NRCs Per Order							
A) Access Order Charge	180	\$72.22	\$13,000	\$0	\$0	\$13,000	\$72.22
B) Service Date Change	8	33.57	269	0	0	269	33.57
C) Design Change	12	33.57	403	0	0	403	33.57
D) Miscellaneous Service	0	33.57	0	0	0	0	33.57
Additional Engineering, Per 1/2 Hour							
A) Basic Time	48	\$41.69	\$2,001	\$0	\$0	\$2,001	\$41.69
B) Overtime	0	62.54	0	0	0	0	62.54
C) Premium Time	0	83.38	0	0	0	0	83.38
Additional Labor, Per 1/2 Hour							
A) Installation & Repair							
Basic Time	24	\$41.35	\$992	\$0	\$0	\$992	\$41.35
Overtime	0	62.02	0	0	0	0	62.02
Premium	0	82.70	0	0	0	0	82.70

ACS OF ANCHORAGE, INC.
SPECIAL ACCESS RATE DEVELOPMENT

ATTACHMENT I

Rate Element	Forecast Demand	Proposed Rate 7/1/2004	Proposed Revenue	Allocated TIC	Rounding Adjustment	Adjusted Proposed Revenue	Adjusted Proposed Rate
B) Stand by							
Basic	0	\$42.38	\$0	\$0	\$0	\$0	\$42.38
Overtime	0	63.58	0	0	0	0	63.58
Premium	0	84.77	0	0	0	0	84.77
C) Testing and Maintenance							
Basic	120	\$42.44	\$5,093	\$0	\$0	\$5,093	\$42.44
Overtime	0	63.66	0	0	0	0	63.66
Premium	0	84.88	0	0	0	0	84.88
D) Testing and Maintenance - Other Companies							
- I/R Technician							
Basic	0	\$41.35	\$0	\$0	\$0	\$0	\$41.35
Overtime	0	62.02	0	0	0	0	62.02
Premium	12	82.70	992	0	0	992	82.70
- CO Technician							
Basic	48	\$42.44	\$2,037	\$0	\$0	\$2,037	\$42.44
Overtime	48	63.66	3,056	0	0	3,056	63.66
Premium	0	84.88	0	0	0	0	84.88
Special Access Service only (no surcharge)			\$6,280,594	\$2,049	\$236	\$6,282,879	
FAA Special Contract			<u>150,805</u>	<u>0</u>	<u>0</u>	<u>150,805</u>	
Special Access Service + FAA Contract			<u>6,431,399</u>	<u>2,049</u>	<u>236</u>	<u>6,433,684</u>	
Rounding			(2)			(236)	
Part 69 Special Access Revenue Requirement			<u>\$6,431,397</u>			<u>\$6,433,448</u>	

COST SUPPORT

TAB J

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company

ACS of Anchorage
600 Telephone Avenue
Anchorage, AK 99503

2. Reporting Calendar Year

(A) From: Jan 2002 To: Dec 2003

(B) First Report Filed: June 24, 2004

(C) Final Report Filed:

FCC 492A

**PRICE-CAP REGULATION
RATE-OF-RETURN MONITORING REPORT**


Read Instructions on the Reverse Before Completing
Dollar Amounts Shown in Thousands

3. Items	Total Interstate Services Subject to Price-Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	51,249	-0-	51,249
2. Total Expenses and Taxes	39,369	-0-	39,369
3. Operating Income (Net Return)(Ln1-Ln2)	11,880	-0-	11,880
4. Rate Base (Avg Net Investment)	63,564	-0-	63,564
5. Rate of Return (Ln3/Ln4)	18.69%	-0-	18.69%
6. Sharing/Low End Adjustment Amount	-0-	-0-	-0-
7. FCC Ordered Refund - Amortized for Current Period	-0-	-0-	-0-

REMARKS

ACS of Anchorage, Inc. has provided this FCC Form 492A in compliance to DA 04-1048 issued April 19, 2004. However, ACS of Anchorage is not a Price Cap Utility and typically files a Form 492 on even numbered years. These numbers are derived from the 492 reports. ACS of Anchorage filed for 2002 in September 2003 and its 2003 Form 492 in March 2004.

CERTIFICATION: I certify that I am the chief financial officer or the duly assigned accounting officer; that I have examined the foregoing report; that to the best of my knowledge and belief, all statements of fact contained in this report are true and this report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the specified period.

Date	Typed Name of Person Signing	Title of Person Signing	Signature
6/19/04	Thomas R. Meade Telephone No. 907-564-1935	VP, Carrier Markets & Economic Analysis	

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THIS REPORT FORM CAN BE PUNISHED BY FINE OR
IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18, SECTION 1001.

FCC 492A
September 2001

FCC 492A

General Instructions

A. This report is prescribed under the authority of Section 4(I), 4(j), and 205 of the Communications Act of 1934, as amended. FCC 492A shall be filed in triplicate with the **Federal Communications Commission, Washington, D.C. 20554** by local exchange carriers (LECs) subject to Price-cap incentive regulation filing access tariffs before the Commission. A first report shall be filed no later than three (3) months after the end of a calendar year. A final report shall be filed no later than fifteen (15) months after the end of a calendar year showing adjustments to filed results since the first report. One copy is to be filed with the Office of the Secretary, 445 12th Street, S.W., Room TW-B204, Washington, D.C. 20554 and two copies with the Industry Analysis Division, Common Carrier Bureau, Room 6-A224.

B. The data shall be aggregated at the same jurisdictional level as the tariffs.

C. All instructions shall be followed. All questions and statements must be completed. If proper answer is "none" or "not applicable", insert that answer.

D. Any data that requires clarification should be footnoted and fully explained in the Remarks section. If the space provided is not sufficient for the required data or it is otherwise necessary or desirable to insert additional statements or schedules, the insert pages should include the name of the respondent and the time period covered, in a style conforming as nearly as practicable to that appearing on the regular page.

E. All amounts of money shall be shown in thousands of dollars. Losses or other negative items shall be shown in parenthesis. Price-cap sharing amounts shall be shown in parenthesis as negative revenue adjustments. Lower formula adjustments shall be shown as positive revenue adjustments. Rates of return shall be shown to the nearest hundredth.

F. Revenues should include revenues earned during the report period. Costs should also reflect those incurred in the report period.

G. Revenues and costs associated with excluded services under Price-cap incentive regulation shall be excluded from reported data in this report and shall be footnoted and explained in the Remarks section.

H. Total interstate services subject to price-caps shall be defined as interstate access combined with interexchange services in accordance with FCC Docket 87-313 and the Commission's Price-cap Order dated September 19, 1990 and its Order on Reconsideration dated April 17, 1991.

I. Interstate adjustments to rate base, expenses and revenues shall be based upon FCC Docket 86-497 and other related Commission orders, if applicable to the reporting entity.

Specific Instructions (referenced to item numbers on form)

J. Item 3. Particulars

Line 1 - Total Revenues shall include service revenues, interest during construction, if applicable, and miscellaneous operating revenues less uncollectibles.

Line 2 - Total Expenses and Taxes shall include operating expenses, depreciation, amortization, other expenses, interstate allowances and disallowances, if applicable, as well as all taxes. The method of calculating total expenses and taxes shall be in accordance with the ARMIS 43-01 Order, CC Docket 86-182, released July 20, 1990.

Line 4 - Rate Base (Average Net Investment) shall include accounts 2001, 2002, 2003, 2004, 2005, 1220, 1402, 1410, 1438, 1439, Cash and Working Capital as developed pursuant to CC Docket 86-197, less accounts 3100, 3200, 3410, 3500, 3600, 4100, 4340, 4310, and 4360. It shall also include interstate rate base allowances and disallowances, if applicable. The method for calculating Rate Base (Average Net Investment) shall be in accordance with the ARMIS Order, CC Docket 86-182, released July 20, 1990.

Line 6 - Sharing/Low End Adjustment Amount shall be calculated to reflect the Sharing/Low End Adjustment amount during the reporting period, which is due to the Sharing/Low End Adjustment made pursuant to Section 61.45(d)(1)(vii) or 61.45(d)(2) for earnings from the prior reporting period. Computation of this amount shall be explained in the Remarks section.

Line 7 - Use the following table to calculate the after tax effect of an FCC ordered refund:

1. FCC Ordered Refund Total _____
2. Refund for Period (amortized) _____
3. Tax Rate _____
4. Refund Adjusted for Taxes _____

Notice to Individuals - FCC 492A is needed to provide this Commission with data required to fulfill its regulatory responsibilities with respect to interstate telephone service under Title II of the Communications Act of 1934, as amended. FCC 492 is necessary to enable the Commission to monitor access tariffs and price-cap earnings, and to enforce rate-of-return prescriptions. Your response is mandatory.

Remember - You are not required to respond to a collection of information sponsored by the Federal government, and the government may not conduct or sponsor this collection, unless it displays a currently valid Office of Management and Budget (OMB) control number. This collection has been assigned an OMB control number of 3060-0355.

We have estimated that each response to this collection of information will take, on average, 8 hours. Our estimate includes the time to read the instructions, look through existing records, gather and maintain the required data, and actually complete and review the form or response. If you have any comments on this estimate, or how we can improve the collection and reduce the burden it causes you, please write the Federal Communications Commission, AMD-PER, Washington, D.C. 20554, Paperwork Reduction Project (3060-0355). We also will accept your comments via the Internet if you send them to jboley@fcc.gov. Please **DO NOT SEND COMPLETED FORMS TO THIS ADDRESS**.

The foregoing Notice is required by the Privacy Act of 1974, P.L. 93-579, December 31, 1974, 5 U.S.C. 552(a)(e)(3), and the Paperwork Reduction Act of 1995, P.L. 104-13, 44 U.S.C. 3507.