

COS-1(P)

Filing Date: 6/24/2004

Filing Entity: ACS OF ANCHORAGE, INC

Transmittal Number : 22

COSA: 3000

Rate-of Return TRP

Cost Analysis Summary

Test Year, 7/04 - 7/05

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	6,041,877	0
171 Network Support	506,603	(29,117)	0	477,487	120,783	0
172 General Support	16,460,643	(650,203)	0	15,810,440	3,999,328	0
173 Central Office	2,038,789	0	0	2,038,789	479,453	0
174 Operator Systems	18,534	0	0	18,534	4,359	0
175 COE Switching	1,252,776	0	0	1,252,776	294,610	0
176 COE Transmission	767,479	0	0	767,479	180,485	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	5,392,593	0	0	5,392,593	1,442,314	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,352,019	0
190 Depreciation / Amortization	36,492,004	(47,794)	0	36,444,210	9,120,182	0
200 Customer Operations	n/a	n/a	n/a	n/a	2,333,764	630,373
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	2,781,674	163,455
230 AFUDC	n/a	n/a	n/a	n/a	0	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(3,254,733)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	929,519	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	20,304,303	793,828
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FIT Adjustments						
270 Adjustment for FIT	3,335,397	0	0	3,335,397	875,620	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	3,515,554	n/a	n/a	n/a	960,237	n/a
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	21,264,540	n/a
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Telephone Plant in Service						
310 General Support	25,935,758	0	0	25,935,758	6,560,577	0
320 Central Office Equip-Switch	99,081,770	0	0	99,081,770	13,541,290	0
321 Operator Systems	1,194,737	0	0	1,194,737	34,235	0
322 Tandem Switching	4,663	0	0	4,663	4,403	0
323 Local Switching Cat. 3	96,124,330	0	0	96,124,330	12,206,732	0
324 Equal Access	1,758,041	0	0	1,758,041	1,295,919	0
330 Central Office Equip-Trans	66,109,913	0	0	66,109,913	25,306,100	0
331 Subscriber Lines	6,594,705	0	0	6,594,705	1,764,648	0
332 Exchange Circuit	54,677,345	0	0	54,677,345	22,763,945	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	4,837,863	0	0	4,837,863	777,507	0
340 Cable & Wire	202,566,191	0	0	202,566,191	54,178,764	0
341 Subscriber Lines	0	0	0	0	49,504,506	0
342 Exchange	201,257,775	0	0	201,257,775	4,463,978	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	1,308,416	0	0	1,308,416	210,280	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	393,693,633	0	0	393,693,633	99,586,731	0
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Adjustments to TPIS						
380 Depr / Amor Reserve	311,445,531	0	0	311,445,531	78,155,724	0
390 Accum Deferred Income Tax	(3,790,203)	0	0	(3,790,203)	787,831	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,991,651	0
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	23,634,826	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

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	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues						
100 Network Access	n/a	23,129,630	0	0	11,548,383	11,548,383
110 Uncollectibles	n/a	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0
130 Long Term	n/a	0	0	0	0	0
140 Transitional	n/a	0	0	0	0	0
150 Miscellaneous	n/a	0	0	0	0	0
160 Net Revenues	n/a	23,129,630	0	0	11,548,383	11,548,383
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Expenses						
170 Plant Specific	0	6,041,877	0	0	3,165,333	3,165,333
171 Network Support	0	120,783	0	0	58,510	58,510
172 General Support	0	3,999,328	0	0	1,937,379	1,937,379
173 Central Office	0	479,453	0	0	11,062	11,062
174 Operator Systems	0	4,359	0	0	0	0
175 COE Switching	0	294,610	0	0	0	0
176 COE Transmission	0	180,485	0	0	11,062	11,062
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	1,442,314	0	0	1,158,382	1,158,382
180 Plant Non-Sp. Less Dep/Amor	0	2,352,019	0	0	1,644,134	1,644,134
190 Depreciation / Amortization	0	9,120,182	0	0	3,782,435	3,782,435
200 Customer Operations	0	1,703,391	0	0	696,840	696,840
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	2,618,219	0	0	1,427,781	1,427,781
230 AFUDC	n/a	0	0	0	0	0
240 Other Exp. & Adjustments	0	(3,254,733)	0	0	(1,576,677)	(1,576,677)
250 Taxes Other than FIT	0	929,519	0	0	464,823	464,823
260 Total Exp and Other Taxes	0	19,510,475	0	0	9,604,669	9,604,669
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FIT Adjustments						
270 Adjustment for FIT	0	875,620	0	0	474,531	474,531
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	960,237	0	0	514,214	514,214
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300 Total Expenses & Taxes	n/a	20,470,712	0	0	10,118,884	10,118,884
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Telephone Plant in Service						
310 General Support	0	6,560,577	0	0	3,178,114	3,178,114
320 Central Office Equip-Switch	0	13,541,290	0	0	0	0
321 Operator Systems	0	34,235	0	0	0	0
322 Tandem Switching	0	4,403	0	0	0	0
323 Local Switching Cat. 3	0	12,206,732	0	0	0	0
324 Equal Access	0	1,295,919	0	0	0	0
330 Central Office Equip-Trans	0	25,306,100	0	0	1,551,081	1,551,081
331 Subscriber Lines	0	1,764,648	0	0	1,551,081	1,551,081
332 Exchange Circuit	0	22,763,945	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	777,507	0	0	0	0
340 Cable & Wire	0	54,178,764	0	0	43,513,208	43,513,208
341 Subscriber Lines	0	49,504,506	0	0	43,513,208	43,513,208
342 Exchange	0	4,463,978	0	0	0	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	210,280	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	0	99,586,731	0	0	48,242,403	48,242,403
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Adjustments to TPIS						
380 Depr / Amor Reserve	0	78,155,724	0	0	36,555,855	36,555,855
390 Accum Deferred Income Tax	0	787,831	0	0	429,117	429,117
400 Other Rate Base Adjust.	0	2,991,651	0	0	1,449,233	1,449,233
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Return Data						
410 Average Rate Base	n/a	23,634,826	0	0	12,706,665	12,706,665
420 Return	n/a	2,658,918	0	0	1,429,500	1,429,500
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%

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	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
Revenues						
100 Network Access	3,008,030	314,287	0	216,854	0	1,610,679
110 Uncollectibles	0	0	0	0	0	0
120 Common Line Support	0	n/a	n/a	n/a	n/a	n/a
130 Long Term	0	n/a	n/a	n/a	n/a	n/a
140 Transitional	0	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0
160 Net Revenues	3,008,030	314,287	0	216,854	0	1,610,679
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Expenses						
170 Plant Specific	806,208	85,591	0	6,620	0	379,072
171 Network Support	15,849	1,683	0	44	0	8,952
172 General Support	524,785	55,713	0	1,472	0	296,425
173 Central Office	265,575	28,195	0	5,103	0	40,291
174 Operator Systems	0	0	0	4,359	0	0
175 COE Switching	265,575	28,195	0	745	0	96
176 COE Transmission	0	0	0	0	0	40,195
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	33,404
180 Plant Non-Sp. Less Dep/Amor	180,163	19,127	0	505	0	101,765
190 Depreciation / Amortization	1,456,143	154,590	0	3,285	0	778,401
200 Customer Operations	239,466	21,406	0	161,658	0	113,892
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	317,859	32,704	0	43,765	0	154,213
230 AFUDC	0	0	0	0	0	0
240 Other Exp. & Adjustments	(427,080)	(45,341)	0	(1,198)	0	(241,237)
250 Taxes Other than FIT	110,510	11,732	0	381	0	68,003
260 Total Exp and Other Taxes	2,683,270	279,809	0	215,017	0	1,354,110
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FIT Adjustments						
270 Adjustment for FIT	75,209	7,985	0	456	0	61,813
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	87,343	9,273	0	483	0	68,165
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300 Total Expenses & Taxes	2,770,613	289,082	0	215,500	0	1,422,275
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Telephone Plant in Service						
310 General Support	860,868	91,393	0	2,414	0	486,262
320 Central Office Equip-Switch	12,206,732	1,295,919	0	34,235	0	4,403
321 Operator Systems	0	0	0	34,235	0	0
322 Tandem Switching	0	0	0	0	0	4,403
323 Local Switching Cat. 3	12,206,732	0	0	0	0	0
324 Equal Access	0	1,295,919	0	0	0	0
330 Central Office Equip-Trans	0	0	0	0	0	5,635,818
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	4,858,311
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	777,507
340 Cable & Wire	0	0	0	0	0	1,254,768
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	1,044,488
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	210,280
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	0	0
370 Total Plant In Service	13,067,600	1,387,312	0	36,650	0	7,381,251
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Adjustments to TPIS						
380 Depr / Amor Reserve	11,129,859	1,181,593	0	25,102	0	5,913,546
390 Accum Deferred Income Tax	219,923	23,348	0	617	0	14,742
400 Other Rate Base Adjust.	392,559	41,676	0	1,101	0	221,738
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Return Data						
410 Average Rate Base	2,110,377	224,047	0	12,032	0	1,674,701
420 Return	237,417	25,205	0	1,354	0	188,404
430 Rate of Return	11.25%	11.25%	0.00%	11.25%	0.00%	11.25%

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	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues			
100 Network Access	0	5,149,850	6,431,397
110 Uncollectibles	0	0	0
120 Common Line Support	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a
150 Miscellaneous	0	0	0
160 Net Revenues	0	5,149,850	6,431,397
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Expenses			
170 Plant Specific	0	1,277,491	1,599,053
171 Network Support	0	26,528	35,744
172 General Support	0	878,396	1,183,554
173 Central Office	0	339,163	129,227
174 Operator Systems	0	4,359	0
175 COE Switching	0	294,610	0
176 COE Transmission	0	40,195	129,227
177 IOT	0	0	0
178 Cable & Wire Facilities	0	33,404	250,528
180 Plant Non-Sp. Less Dep/Amor	0	301,561	406,324
190 Depreciation / Amortization	0	2,392,420	2,945,327
200 Customer Operations	0	536,423	470,128
201 Marketing	0	0	0
202 Local Business Office	0	0	0
203 Revenue Accounting	0	0	0
204 Other Billing & Collection	0	0	0
210 Access	n/a	n/a	n/a
220 Corporate Operations	0	548,541	641,897
230 AFUDC	0	0	0
240 Other Exp. & Adjustments	0	(714,856)	(963,200)
250 Taxes Other than FIT	0	190,627	274,069
260 Total Exp and Other Taxes	0	4,532,206	5,373,599
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FIT Adjustments			
270 Adjustment for FIT	0	145,462	255,627
280 Amortized ITC	0	0	0
290 Federal Income Taxes	0	165,263	280,760
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300 Total Expenses & Taxes	0	4,697,470	5,654,359
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Telephone Plant in Service			
310 General Support	0	1,440,938	1,941,525
320 Central Office Equip-Switch	0	13,541,290	0
321 Operator Systems	0	34,235	0
322 Tandem Switching	0	4,403	0
323 Local Switching Cat. 3	0	12,206,732	0
324 Equal Access	0	1,295,919	0
330 Central Office Equip-Trans	0	5,635,818	18,119,201
331 Subscriber Lines	0	0	213,567
332 Exchange Circuit	0	4,858,311	17,905,634
333 Interexchange Circuit	0	0	0
334 Host Remote	0	777,507	0
340 Cable & Wire	0	1,254,768	9,410,788
341 Subscriber Lines	0	0	5,991,298
342 Exchange	0	1,044,488	3,419,490
343 Interexchange	0	0	0
344 Host Remote	0	210,280	0
350 Info Orig/Term Equipment	0	0	0
360 Amortizable Assets	0	0	0
370 Total Plant In Service	0	21,872,813	29,471,514
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Adjustments to TPIS			
380 Depr / Amor Reserve	0	18,250,101	23,349,768
390 Accum Deferred Income Tax	0	258,630	100,085
400 Other Rate Base Adjust.	0	657,074	885,344
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Return Data			
410 Average Rate Base	0	4,021,156	6,907,004
420 Return	0	452,380	777,038
430 Rate of Return	0.00%	11.25%	11.25%

COS-1(H)

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Transmittal Number : 22

COSA: 3000

Rate-of Return TRP

Cost Analysis Summary

Historical, Calendar Year 2003

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)
Revenues						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	n/a	n/a	n/a	n/a	n/a	n/a
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a
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Expenses						
170 Plant Specific	n/a	n/a	n/a	n/a	5,677,745	0
171 Network Support	721,799	(47,521)	0	674,278	167,030	0
172 General Support	14,900,635	(607,335)	0	14,293,300	3,540,692	0
173 Central Office	2,111,920	0	0	2,111,920	479,266	0
174 Operator Systems	17,089	0	0	17,089	3,878	0
175 COE Switching	1,101,094	0	0	1,101,094	249,876	0
176 COE Transmission	993,737	0	0	993,737	225,513	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	5,627,089	0	0	5,627,089	1,490,756	0
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,618,529	0
190 Depreciation / Amortization	36,359,273	(46,430)	0	36,312,843	9,060,332	0
200 Customer Operations	n/a	n/a	n/a	n/a	2,281,943	642,367
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	n/a
220 Corporate Operations	n/a	n/a	n/a	n/a	2,754,891	167,292
230 AFUDC	n/a	n/a	n/a	n/a	0	n/a
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	(3,094,502)	0
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	989,790	0
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	20,288,728	809,659
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FIT Adjustments						
270 Adjustment for FIT	4,829,918	0	0	4,829,918	1,238,106	0
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	5,730,431	n/a	n/a	n/a	1,512,238	n/a
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300 Total Expenses & Taxes	n/a	n/a	n/a	n/a	21,800,967	n/a
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Telephone Plant in Service						
310 General Support	24,687,151	0	0	24,687,151	5,263,703	0
320 Central Office Equip-Switch	97,680,802	0	0	97,680,802	13,363,382	0
321 Operator Systems	1,194,737	0	0	1,194,737	34,235	0
322 Tandem Switching	4,663	0	0	4,663	4,403	0
323 Local Switching Cat. 3	94,723,361	0	0	94,723,361	12,028,825	0
324 Equal Access	1,758,041	0	0	1,758,041	1,295,919	0
330 Central Office Equip-Trans	63,866,405	0	0	63,866,405	23,297,175	0
331 Subscriber Lines	6,716,883	0	0	6,716,883	1,780,222	0
332 Exchange Circuit	52,538,546	0	0	52,538,546	20,775,910	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	4,610,976	0	0	4,610,976	741,044	0
340 Cable & Wire	195,108,578	0	0	195,108,578	51,689,122	0
341 Subscriber Lines	0	0	0	0	47,227,804	0
342 Exchange	193,848,332	0	0	193,848,332	4,258,779	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	1,260,246	0	0	1,260,246	202,538	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	0	851,722	0
370 Total Plant In Service	381,342,937	0	0	381,342,937	94,465,104	0
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Adjustments to TPIS						
380 Depr / Amor Reserve	248,411,363	0	0	248,411,363	60,536,380	0
390 Accum Deferred Income Tax	(3,790,203)	0	0	(3,790,203)	785,383	0
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	2,825,976	0
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Return Data						
410 Average Rate Base	n/a	n/a	n/a	n/a	35,969,318	n/a
420 Return	n/a	n/a	n/a	n/a	n/a	n/a
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a

COS-1(H)**Filing Date:** 6/24/2004**Filing Entity:** ACS OF ANCHORAGE,**Transmittal Number :** 22**COSA:** 3000

	Interstate Inter- exchange (G)	ROR Regulated I/S Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)
Revenues						
100 Network Access	n/a	25,037,856	0	0	12,355,805	12,355,805
110 Uncollectibles	n/a	0	0	0	0	0
120 Common Line Support	n/a	0	0	0	0	0
130 Long Term	n/a	0	0	0	0	0
140 Transitional	n/a	0	0	0	0	0
150 Miscellaneous	n/a	0	0	0	0	0
160 Net Revenues	n/a	25,037,856	0	0	12,355,805	12,355,805
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Expenses						
170 Plant Specific	0	5,677,745	0	0	3,055,833	3,055,833
171 Network Support	0	167,030	0	0	82,401	82,401
172 General Support	0	3,540,692	0	0	1,746,728	1,746,728
173 Central Office	0	479,266	0	0	15,326	15,326
174 Operator Systems	0	3,878	0	0	0	0
175 COE Switching	0	249,876	0	0	0	0
176 COE Transmission	0	225,513	0	0	15,326	15,326
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	1,490,756	0	0	1,211,379	1,211,379
180 Plant Non-Sp. Less Dep/Amor	0	2,618,529	0	0	1,787,836	1,787,836
190 Depreciation / Amortization	0	9,060,332	0	0	3,680,461	3,680,461
200 Customer Operations	0	1,639,576	0	0	642,689	642,689
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	0	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	0	2,587,599	0	0	1,428,815	1,428,815
230 AFUDC	n/a	0	0	0	0	0
240 Other Exp. & Adjustments	0	(3,094,502)	0	0	(1,526,609)	(1,526,609)
250 Taxes Other than FIT	0	989,790	0	0	492,422	492,422
260 Total Exp and Other Taxes	0	19,479,070	0	0	9,561,447	9,561,447
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FIT Adjustments						
270 Adjustment for FIT	0	1,238,106	0	0	623,035	623,035
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	n/a	1,512,238	0	0	759,963	759,963
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300 Total Expenses & Taxes	n/a	20,991,308	0	0	10,321,410	10,321,410
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Telephone Plant in Service						
310 General Support	0	5,263,703	0	0	2,596,740	2,596,740
320 Central Office Equip-Switch	0	13,363,382	0	0	0	0
321 Operator Systems	0	34,235	0	0	0	0
322 Tandem Switching	0	4,403	0	0	0	0
323 Local Switching Cat. 3	0	12,028,825	0	0	0	0
324 Equal Access	0	1,295,919	0	0	0	0
330 Central Office Equip-Trans	0	23,297,175	0	0	1,583,248	1,583,248
331 Subscriber Lines	0	1,780,222	0	0	1,583,248	1,583,248
332 Exchange Circuit	0	20,775,910	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	741,044	0	0	0	0
340 Cable & Wire	0	51,689,122	0	0	42,002,253	42,002,253
341 Subscriber Lines	0	47,227,804	0	0	42,002,253	42,002,253
342 Exchange	0	4,258,779	0	0	0	0
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	202,538	0	0	0	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	0	851,722	0	0	420,180	420,180
370 Total Plant In Service	0	94,465,104	0	0	46,602,420	46,602,420
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Adjustments to TPIS						
380 Depr / Amor Reserve	0	60,536,380	0	0	29,478,523	29,478,523
390 Accum Deferred Income Tax	0	785,383	0	0	434,525	434,525
400 Other Rate Base Adjust.	0	2,825,976	0	0	1,394,137	1,394,137
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Return Data						
410 Average Rate Base	n/a	35,969,318	0	0	18,083,510	18,083,510
420 Return	n/a	4,046,548	0	0	2,034,395	2,034,395
430 Rate of Return	11.25%	11.25%	0.00%	0.00%	11.25%	11.25%

COS-1(H)

Filing Date: 6/24/2004

Filing Entity: ACS OF ANCHORAGE,

Transmittal Number : 22

COSA: 3000

	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)
Revenues						
100 Network Access	3,178,992	337,252	0	287,839	0	2,012,457
110 Uncollectibles	0	0	0	0	0	0
120 Common Line Support	0	n/a	n/a	n/a	n/a	n/a
130 Long Term	0	n/a	n/a	n/a	n/a	n/a
140 Transitional	0	n/a	n/a	n/a	n/a	n/a
150 Miscellaneous	0	0	0	0	0	0
160 Net Revenues	3,178,992	337,252	0	287,839	0	2,012,457
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Expenses						
170 Plant Specific	729,728	78,617	0	5,955	0	385,592
171 Network Support	22,741	2,450	0	65	0	13,266
172 General Support	482,066	51,935	0	1,372	0	281,207
173 Central Office	224,921	24,232	0	4,518	0	56,263
174 Operator Systems	0	0	0	3,878	0	0
175 COE Switching	224,921	24,232	0	640	0	82
176 COE Transmission	0	0	0	0	0	56,181
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	34,856
180 Plant Non-Sp. Less Dep/Amor	223,220	24,049	0	635	0	130,213
190 Depreciation / Amortization	1,390,243	149,777	0	4,613	0	911,790
200 Customer Operations	231,112	20,745	0	216,250	0	112,326
201 Marketing	0	0	0	0	0	0
202 Local Business Office	0	0	0	0	0	0
203 Revenue Accounting	0	0	0	0	0	0
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	n/a	n/a	n/a	n/a	n/a	n/a
220 Corporate Operations	308,366	32,140	0	58,034	0	163,584
230 AFUDC	0	0	0	0	0	0
240 Other Exp. & Adjustments	(421,317)	(45,390)	0	(1,199)	0	(245,770)
250 Taxes Other than FIT	121,972	13,141	0	458	0	81,156
260 Total Exp and Other Taxes	2,583,325	273,078	0	284,746	0	1,538,891
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FIT Adjustments						
270 Adjustment for FIT	130,664	14,077	0	701	0	105,877
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	162,751	17,534	0	837	0	128,691
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300 Total Expenses & Taxes	2,746,076	290,612	0	285,583	0	1,667,582
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Telephone Plant in Service						
310 General Support	716,654	77,208	0	2,040	0	418,051
320 Central Office Equip-Switch	12,028,825	1,295,919	0	34,235	0	4,403
321 Operator Systems	0	0	0	34,235	0	0
322 Tandem Switching	0	0	0	0	0	4,403
323 Local Switching Cat. 3	12,028,825	0	0	0	0	0
324 Equal Access	0	1,295,919	0	0	0	0
330 Central Office Equip-Trans	0	0	0	0	0	5,803,884
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	5,062,840
333 Interexchange Circuit	0	0	0	0	0	0
334 Host Remote	0	0	0	0	0	741,044
340 Cable & Wire	0	0	0	0	0	1,208,573
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	1,006,035
343 Interexchange	0	0	0	0	0	0
344 Host Remote	0	0	0	0	0	202,538
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	115,962	12,493	0	330	0	67,645
370 Total Plant In Service	12,861,441	1,385,620	0	36,605	0	7,502,556
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Adjustments to TPIS						
380 Depr / Amor Reserve	9,180,872	989,096	0	17,032	0	4,646,338
390 Accum Deferred Income Tax	217,181	23,398	0	618	0	15,109
400 Other Rate Base Adjust.	384,757	41,452	0	1,095	0	224,443
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Return Data						
410 Average Rate Base	3,848,144	414,578	0	20,050	0	3,065,552
420 Return	432,916	46,640	0	2,256	0	344,875
430 Rate of Return	11.25%	11.25%	0.00%	11.25%	0.00%	11.25%

COS-1(H)
Filing Date: 6/24/2004
Filing Entity: ACS OF ANCHORAGE,
Transmittal Number : 22
COSA: 3000

	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues			
100 Network Access	0	5,816,540	6,865,511
110 Uncollectibles	0	0	0
120 Common Line Support	n/a	n/a	n/a
130 Long Term	n/a	n/a	n/a
140 Transitional	n/a	n/a	n/a
150 Miscellaneous	0	0	0
160 Net Revenues	0	5,816,540	6,865,511
	----	----	----
Expenses			
170 Plant Specific	0	1,199,892	1,422,020
171 Network Support	0	38,522	46,108
172 General Support	0	816,580	977,385
173 Central Office	0	309,934	154,007
174 Operator Systems	0	3,878	0
175 COE Switching	0	249,876	0
176 COE Transmission	0	56,181	154,007
177 IOT	0	0	0
178 Cable & Wire Facilities	0	34,856	244,521
180 Plant Non-Sp. Less Dep/Amor	0	378,117	452,577
190 Depreciation / Amortization	0	2,456,423	2,923,449
200 Customer Operations	0	580,434	416,454
201 Marketing	0	0	0
202 Local Business Office	0	0	0
203 Revenue Accounting	0	0	0
204 Other Billing & Collection	0	0	0
210 Access	n/a	n/a	n/a
220 Corporate Operations	0	562,124	596,659
230 AFUDC	0	0	0
240 Other Exp. & Adjustments	0	(713,676)	(854,217)
250 Taxes Other than FIT	0	216,726	280,641
260 Total Exp and Other Taxes	0	4,680,040	5,237,583
	----	----	----
FIT Adjustments			
270 Adjustment for FIT	0	251,318	363,753
280 Amortized ITC	0	0	0
290 Federal Income Taxes	0	309,814	442,462
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300 Total Expenses & Taxes	0	4,989,854	5,680,044
	----	----	----
Telephone Plant in Service			
310 General Support	0	1,213,953	1,453,010
320 Central Office Equip-Switch	0	13,363,382	0
321 Operator Systems	0	34,235	0
322 Tandem Switching	0	4,403	0
323 Local Switching Cat. 3	0	12,028,825	0
324 Equal Access	0	1,295,919	0
330 Central Office Equip-Trans	0	5,803,884	15,910,043
331 Subscriber Lines	0	0	196,974
332 Exchange Circuit	0	5,062,840	15,713,069
333 Interexchange Circuit	0	0	0
334 Host Remote	0	741,044	0
340 Cable & Wire	0	1,208,573	8,478,296
341 Subscriber Lines	0	0	5,225,552
342 Exchange	0	1,006,035	3,252,744
343 Interexchange	0	0	0
344 Host Remote	0	202,538	0
350 Info Orig/Term Equipment	0	0	0
360 Amortizable Assets	0	196,430	235,112
370 Total Plant In Service	0	21,786,223	26,076,462
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Adjustments to TPIS			
380 Depr / Amor Reserve	0	14,833,339	16,224,518
390 Accum Deferred Income Tax	0	256,307	94,551
400 Other Rate Base Adjust.	0	651,747	780,092
	----	----	----
Return Data			
410 Average Rate Base	0	7,348,324	10,537,485
420 Return	0	826,686	1,185,467
430 Rate of Return	0.00%	11.25%	11.25%

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Filing Date:

6/24/2004

Filing Entity:

ACS OF ANCHORAGE, INC

Transmittal Number:

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Rate-of-Return TRP

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/04 - 6/05						
Revenue Requirement						
100 Depreciation/Amortization	3,782,435	2,392,420	2,945,327	0	9,120,182	36,444,210
105 Expense Less Dep & Amor	5,357,411	1,949,160	2,154,203	793,828	10,254,601	n/a
110 Taxes Less FIT	464,823	190,627	274,069	0	n/a	n/a
115 Return	1,429,500	452,380	777,038	n/a	n/a	n/a
120 FIT	514,214	165,263	280,760	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	11,548,383	5,149,850	6,431,397	n/a	n/a	n/a
135 Access Service Revenue	11,548,383	5,149,850	6,431,397	n/a	n/a	n/a
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Rate Base	----	----	----	----	----	----
140 Telephone Plant in Service	48,242,403	21,872,813	29,471,514	0	99,586,731	393,693,633
145 Rate Base Adjustments	1,449,233	657,074	885,344	0	2,991,651	n/a
150 Depreciation Reserves	36,555,855	18,250,101	23,349,768	0	78,155,724	311,445,531
155 Accum Deferred Income Tax	429,117	258,630	100,085	0	787,831	(3,790,203)
160 Average Rate Base	12,706,665	4,021,156	6,907,004	0	23,634,826	n/a
Actual, 1/03- 12/03						
Revenue Requirement						
200 Depreciation/Amortization	3,680,461	2,456,423	2,923,449	0	9,060,332	36,312,843
205 Expense Less Dep & Amor	5,388,564	2,006,891	2,033,493	809,659	10,238,606	n/a
210 Taxes Less FIT	492,422	216,726	280,641	0	n/a	n/a
215 Return	2,034,395	826,686	1,185,467	n/a	n/a	n/a
220 FIT	759,963	309,814	442,462	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	12,355,805	5,816,540	6,865,511	n/a	n/a	n/a
235 Access Service Revenue	12,355,805	5,816,540	6,865,511	n/a	n/a	n/a
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Rate Base	----	----	----	----	----	----
240 Telephone Plant in Service	46,602,420	21,786,223	26,076,462	0	94,465,104	381,342,937
245 Rate Base Adjustments	1,394,137	651,747	780,092	0	2,825,976	n/a
250 Depreciation Reserves	29,478,523	14,833,339	16,224,518	0	60,536,380	248,411,363
255 Accum Deferred Income Tax	434,525	256,307	94,551	0	785,383	(3,790,203)
260 Average Rate Base	18,083,510	7,348,324	10,537,485	0	35,969,318	n/a

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Filing Date:

6/24/2004

Filing Entity:

ACS OF ANCHORAGE, INC

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Rate-of-Return TRP

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/03 - 6/04						
Revenue Requirement						
100 Depreciation/Amortization	0	0	0	0	0	0
105 Expense Less Dep & Amor	0	0	0	0	0	n/a
110 Taxes Less FIT	0	0	0	0	n/a	n/a
115 Return	0	0	0	0	n/a	n/a
120 FIT	0	0	0	0	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	0	n/a	n/a
130 Revenue Requirement	0	0	0	0	n/a	n/a
135 Access Service Revenue	0	0	0	0	n/a	n/a
	----	----	----	----	----	----
Rate Base						
140 Telephone Plant in Service	0	0	0	0	0	0
145 Rate Base Adjustments	0	0	0	0	0	n/a
150 Depreciation Reserves	0	0	0	0	0	0
155 Accum Deferred Income Tax	0	0	0	0	0	0
160 Average Rate Base	0	0	0	0	0	n/a
Actual, 1/02 - 12/02						
Revenue Requirement						
200 Depreciation/Amortization	1,733,613	2,291,322	2,067,231	0	6,092,166	29,463,883
205 Expense Less Dep & Amor	4,500,246	2,947,633	2,792,489	938,901	11,179,269	n/a
210 Taxes Less FIT	426,149	293,881	325,201	0	n/a	n/a
215 Return	1,593,878	958,623	1,229,218	n/a	n/a	n/a
220 FIT	586,211	354,599	451,906	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	8,840,096	6,846,058	6,866,045	n/a	n/a	n/a
235 Access Service Revenue	8,840,096	6,846,058	6,866,045	n/a	n/a	n/a
	----	----	----	----	----	----
Rate Base						
240 Telephone Plant in Service	30,509,406	22,819,662	23,118,796	0	76,447,864	380,176,620
245 Rate Base Adjustments	1,009,363	754,958	764,855	0	2,529,177	n/a
250 Depreciation Reserves	17,883,310	14,062,071	13,126,320	0	45,071,701	226,794,774
255 Accum Deferred Income Tax	(532,342)	991,457	(169,050)	0	290,065	(3,664,368)
260 Average Rate Base	14,167,802	8,521,092	10,926,381	0	33,615,275	n/a

NOTE: A forecast was not reported for 2003/2004 test year.

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Filing Date:

6/24/2004

Filing Entity:

ACS OF ANCHORAGE, INC

Transmittal Number:

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COSA:

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Rate-of-Return TRP

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	Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/02 - 6/03						
Revenue Requirement						
100 Depreciation/Amortization	1,750,402	2,360,634	1,799,186	0	5,910,222	29,793,101
105 Expense Less Dep & Amor	4,197,040	2,949,543	2,548,524	955,122	10,650,228	n/a
110 Taxes Less FIT	411,421	289,108	301,246	0	n/a	n/a
115 Return	1,506,073	900,258	1,092,889	n/a	n/a	n/a
120 FIT	538,620	324,934	391,037	n/a	n/a	n/a
125 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
130 Revenue Requirement	8,403,556	6,824,477	6,132,881	n/a	n/a	n/a
135 Access Service Revenue	8,403,556	6,824,477	6,132,881	n/a	n/a	n/a
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Rate Base						
140 Telephone Plant in Service	30,705,193	23,513,066	22,603,511	0	76,821,770	385,364,418
145 Rate Base Adjustments	1,239,336	949,045	912,333	0	3,100,714	n/a
150 Depreciation Reserves	18,996,182	15,573,652	13,952,870	0	48,522,705	245,608,377
155 Accum Deferred Income Tax	(438,972)	886,166	(151,595)	0	295,599	(3,538,533)
160 Average Rate Base	13,387,319	8,002,293	9,714,568	0	31,104,180	n/a
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Actual, 1/01 - 12/01						
Revenue Requirement						
200 Depreciation/Amortization	1,787,907	2,220,153	1,759,896	0	5,767,956	28,432,007
205 Expense Less Dep & Amor	4,151,762	2,685,103	2,226,208	1,007,308	10,070,380	n/a
210 Taxes Less FIT	453,533	314,959	296,395	0	n/a	n/a
215 Return	1,718,602	1,141,199	1,156,948	n/a	n/a	n/a
220 FIT	625,279	415,749	420,580	n/a	n/a	n/a
225 Uncol., IDC & Other Adj.	0	0	0	n/a	n/a	n/a
230 Revenue Requirement	8,737,083	6,777,163	5,860,026	n/a	n/a	n/a
235 Access Service Revenue	8,737,083	6,777,163	5,860,026	n/a	n/a	n/a
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Rate Base						
240 Telephone Plant in Service	31,345,342	22,408,206	20,071,063	0	73,824,611	369,306,115
245 Rate Base Adjustments	1,008,108	720,678	645,512	0	2,374,299	n/a
250 Depreciation Reserves	17,385,048	12,344,487	10,523,984	0	40,253,520	203,446,985
255 Accum Deferred Income Tax	(308,060)	640,405	(91,392)	0	240,952	(2,716,453)
260 Average Rate Base	15,276,462	10,143,992	10,283,983	0	35,704,438	n/a

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Filing Date:

6/24/2004

Filing Entity:

ACS OF ANCHORAGE, INC

Transmittal Number:

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Rate-of-Return TRP

Switched Access Revenue

Test Year, 7/04 - 7/05

	Minute or Message Rate (A)	Minute Miles Rate (B)	Line or Trunk Rate (C)	Minute or Message Demand (D)	Minute Miles Demand (E)	Line or Trunk Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Common Line								
100 Multi-line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
110 Single Line Business EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
120 Residential EUCL	n/a	n/a	0.00	n/a	n/a	0	0	n/a
130 Special Access Surcharge	n/a	n/a	0.00	n/a	n/a	12	0	n/a
140 Terminating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
150 Terminating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
160 Originating CCL Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
170 Originating CCL Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
180 Common Line - - Total	n/a	n/a	n/a	n/a	n/a	n/a	0	0
Information	----	----	----	----	----	----	----	----
190 Directory Assistance	0.840065	n/a	n/a	143,135	n/a	n/a	120,243	n/a
200 White Page Surcharge Prem.	0.023532	n/a	n/a	410,839,063	n/a	n/a	96,679	n/a
210 White Pg. Surcharge Non-Prem.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
220 Other Information	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
230 Information - - Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	216,921
Local Switching	----	----	----	----	----	----	----	----
240 Premium	0.005441	n/a	n/a	410,839,063	n/a	n/a	2,235,375	n/a
250 Non-Premium	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
260 Equal Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
270 Switching - - Total	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,235,375
Local Transport	----	----	----	----	----	----	----	----
280 Premium LT Term.	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
290 Non-Prem. LT Term	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
300 Premium LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
310 Non-Prem. LT Facility	n/a	0.000000	n/a	n/a	0	n/a	0	n/a
320 Tandem Switching	0.024357	n/a	n/a	43,865	n/a	n/a	1,068	n/a
330 TST Termination	0.001516	n/a	n/a	116,505,461	n/a	n/a	176,622	n/a
340 TST Facility	n/a	0.000365	n/a	n/a	407,862,580	n/a	148,870	n/a
350 Premium Interconnection	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
360 Non-Prem. Interconnection	0.000000	n/a	n/a	0	n/a	n/a	0	n/a
370 Installation NRC per Trunk	n/a	n/a	0.00	n/a	n/a	0	0	n/a

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Filing Date:

6/24/2004

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ACS OF ANCHORAGE, INC

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Rate-of-Return TRP

Switched Access Revenue

Test Year, 7/04 - 7/05

	Termination Rate (A)	Circuit Rate (B)	Mileage Rate (C)	Termination Demand (D)	Circuit Demand (E)	Mileage Demand (F)	Access Revenue (G)	Revenue Requirement (H)
Local Transport (Cont.)								
380 DS3 Entrance Facility	n/a	1837.57	n/a	n/a	63	n/a	115,767	n/a
390 DS3 Direct Term.	405.26	n/a	n/a	104	n/a	n/a	42,147	n/a
400 DS3 Direct Facility	n/a	n/a	208.18	n/a	n/a	137	28,521	n/a
410 DS1 Entrance Facility	n/a	124.72	n/a	n/a	1015	n/a	126,591	n/a
420 DS1 Direct Term.	90.06	n/a	n/a	610	n/a	n/a	54,937	n/a
430 DS1 Direct Facility	n/a	n/a	21.69	n/a	n/a	754	16,354	n/a
440 VG Entrance Facility	n/a	25.86	n/a	n/a	125	n/a	3,233	n/a
450 VG Direct Term.	10.76	n/a	n/a	0	n/a	n/a	0	n/a
460 VG Direct Facility	n/a	n/a	1.07	n/a	n/a	0	0	n/a
470 Other Transport	n/a	n/a	n/a	n/a	n/a	n/a	890,011	n/a
480 Local Transport - - Total	n/a	n/a	n/a	n/a	n/a	n/a	1,604,120	1,604,136
Special - - Voice Grade	----	----	----	----	----	----	----	----
490 2-Wire Chan. Term.	n/a	25.86	n/a	n/a	300	n/a	7,758	n/a
500 4-Wire Chan. Term.	n/a	46.51	n/a	n/a	1416	n/a	65,858	n/a
510 Channel Mileage Term.	10.76	n/a	n/a	1416	n/a	n/a	15,236	n/a
520 Channel Mileage Facility	n/a	n/a	1.07	n/a	n/a	4164	4,455	n/a
530 Non-Recurring	n/a	177.24	n/a	n/a	12	n/a	2,127	n/a
Special - - High Capacity	----	----	----	----	----	----	----	----
540 High Capacity Chan. Term.	n/a	124.72	n/a	n/a	9156	n/a	1,141,936	n/a
550 Channel Mileage Term.	90.06	n/a	n/a	3072	n/a	n/a	276,664	n/a
560 Channel Mileage Facility	n/a	n/a	21.69	n/a	n/a	6304	136,734	n/a
570 Non-Recurring	n/a	403.89	n/a	n/a	156	n/a	63,007	n/a
580 Special Access - - Total	n/a	n/a	n/a	n/a	n/a	n/a	6,433,684	6,433,445

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand = 0. Col. G equals Cols. (A x D) + (B x E) + (C x F).

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Filing Entity: ACS OF ANCHORAGE, INC

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Rate-of-Return TRP

Revenues Summary

Test Year, 7/04 - 7/05

	Total Network Access (A)	Recurring without ICB (B)	Non-Recurring without ICB (C)	ICB (D)
100 Carrier Common Line	0	0	0	0
110 Special Access	6,433,445	6,146,576	136,064	150,805
120 Local Switching	2,235,375	2,235,375	0	0
130 Equal Access	0	0	0	0
140 Information	216,922	216,922	0	0
150 Local Transport	1,604,120	1,530,027	74,093	0
160 Total TS - Switched	4,056,417	3,982,324	74,093	0

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

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Rate-of-Return TRP

Percent Change in
Historical Rate Levels

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	7/1/2003 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2004 Rate (C)	% Change 7/1/2003 7/1/2004 (D)	% Change Current 7/1/2004 (E)
Switched Access					
100 Premium CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
110 N.P. CCL Term. (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
120 Premium Switching (\$/MOU)	0.00635800	0.00635800	0.00544100	-14.42%	-14.42%
	----	----	----	----	----
130 N.P. Switching (\$/MOU)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
140 Equal Access	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
End User Common Line					
150 Multi-line Business (\$/Month)	0	0.00	0.00	0.00%	0.00%
	----	----	----	----	----
160 Residential & Single Line Bus.	0	0.00	0.00	0.00%	0.00%

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Rate-of-Return TRP

Percent Change in
Historical Rate Levels

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	7/1/2003 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2004 Rate (C)	% Change 7/1/2003 7/1/2004 (D)	% Change Current 7/1/2004 (E)
Local Transport Rates					
170 Prem. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
180 N.P. LT (\$/MOU, Avg. Mileage)	0.00000000	0.00000000	0.00000000	0.00%	0.00%
	----	----	----	----	----
190 DS1 Entr. Facility (\$/Circuit)	134.01	134.01	124.72	-6.93%	-6.93%
	----	----	----	----	----
200 DS1 Direct Trunk (\$/Circuit)	96.77	96.77	90.06	-6.93%	-6.93%
	----	----	----	----	----
210 Tdm Sw. Transport ((\$/Circuit)	0.004373	0.004373	0.004127	-5.63%	-5.63%
	----	----	----	----	----
220 Tdm. Switching (\$/Tdm. MOU)	0.024545	0.024545	0.024357	-0.77%	-0.77%
	----	----	----	----	----
230 Prem. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
240 N.P. Interconnection (\$/MOU)	0.000000	0.000000	0.000000	0.00%	0.00%
	----	----	----	----	----
250 NRC (\$/Tk. Or Tks. Activated)	511.79	511.79	476.11	-6.97%	-6.97%
	----	----	----	----	----
260 2-Wire VG (\$/Cir., Avg. Mileage)	82.17	82.17	76.45	-6.96%	-6.96%
	----	----	----	----	----
270 4-Wire VG (\$/Cir., Avg. Mileage)	126.53	126.53	117.75	-6.94%	-6.94%

Notes: If Lines 170 & 180 or any other entry is inapplicable, then that rate = 0.

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Rate-of-Return

Revenue Price-outs

Using 2003 Demand

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	Revenue at 7/1/2003 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2004 Rates (D)	Change in Revenue, Cols. D-B (E)
Switched Access					
100 Multi-line Business	0	0	0	0	0
	----	----	----	----	----
110 Residential & Single Line Bus.	0	0	0	0	0
	----	----	----	----	----
120 Carrier Common Line	0	0	0	0	0
	----	----	----	----	----
130 Special Access	8,349,002	8,349,002	0	6,819,428	(1,529,574)
	----	----	----	----	----
140 Local Switching	3,148,718	3,148,718	0	2,254,676	(894,042)
	----	----	----	----	----
150 Equal Access	0	0	0	0	0
	----	----	----	----	----
160 Information	113,584	113,584	0	111,876	(1,708)
	----	----	----	----	----
170 Local Transport	2,630,409	2,630,409	0	2,259,924	(370,485)

Notes: If company belongs to the NECA common line pool, then revenue = 0.

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Rate-of-Return TRP

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

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

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

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Rate-of-Return TRP
COSA's for Which Rates
are Averaged or Pooled

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

Notes: Companies should list all (

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Rate-of-Return TRP

Common Line

Minutes-of-Use

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

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Filing Date:

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ACS OF ANCHORAGE, INC

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Rate-of-Return TRP

Common Line

Minutes-of-Use

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

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Rate-of-Return TRP

Traffic Sensitive

Minutes-of-Use

Historical	Premium Local Switching (A)	Non-Premium Local Switching (B)	Total Local Switching (C)	Total Chargeable Switching (D)	Total Tandem Switching* (E)	Tandem Switching Transport ** (F)
100 1st Qtr. 2000	128,429,825	0	128,429,825	128,429,825	15,630	188,155,170
110 2nd Qtr. 2000	127,593,546	0	127,593,546	127,593,546	17,367	167,373,446
120 3rd Qtr. 2000	129,695,135	0	129,695,135	129,695,135	16,019	162,265,511
130 4th Qtr. 2000	125,621,122	0	125,621,122	125,621,122	9,431	174,348,947
140 1st Qtr. 2001	127,082,301	0	127,082,301	127,082,301	10,717	189,421,067
150 2nd Qtr. 2001	126,261,732	0	126,261,732	126,261,732	12,903	172,236,223
160 3rd Qtr. 2001	124,347,229	0	124,347,229	124,347,229	13,470	163,299,711
170 4th Qtr. 2001	122,087,239	0	122,087,239	122,087,239	10,959	155,470,426
180 1st Qtr. 2002	117,694,212	0	117,694,212	117,694,212	10,770	154,254,812
190 2nd Qtr. 2002	117,854,450	0	117,854,450	117,854,450	10,060	147,930,338
200 3rd Qtr. 2002	114,065,212	0	114,065,212	114,065,212	10,380	141,067,868
210 4th Qtr. 2002	107,951,723	0	107,951,723	107,951,723	8,466	132,501,887
	----	----	----	----	----	----
220 Pycos Year, 1/03 - 12/03	413,854,784	0	413,854,784	413,854,784	32,295	528,391,668
	----	----	----	----	----	----
230 Test Year, 7/04 - 6/05	410,839,063	0	410,839,063	410,839,063	43,865	524,368,021

Notes: Local switching MOU are the same as the billable units for the interconnection charge.

* Refers to the MOU switched at a company tandem, as discussed in Part 69. 11(f-g).

** Refers to the MOU carried over non-dedicated trunks; i.e., tandem switched transport or common trunks.

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Rate-of-Return TRP

Special Access

Demand

	1/03 - 12/03 Channel Terminations (A)	1/03 - 12/03 Number of Circuits (B)	1/03 - 12/03 Interoffice Miles (C)	7/04 - 6/05 Channel Terminations (D)	7/04 - 6/05 Number of Circuits (E)	7/04 - 6/05 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	1992	996	4519	1716	858	4164
130 WATS	0	0	0	0	0	0
140 full-time Audio	180	90	226	180	90	216
150 High Capacity	9857	4929	6524	9783	4892	6783

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Filing Entity: ACS OF ANCHORAGE, INC

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Rate-of-Return TRP

Common Line

Revenue and Demand

	1/03 - 12/03 Historical Revenue (A)	1/03 - 12/03 Historical MOU or Lines (B)	7/04 - 6/05 Test Year Revenue (C)	7/04 - 6/05 Test Year MOU or Lines (D)
100 End User Common Line, Total	0	0	0	0
110 Residential	0	0	0	0
120 Single Line Business	0	0	0	0
130 Multi-line Business	0	0	0	0
140 Special Access Surcharge	0	0	0	0
150 Carrier Common Line	0	0	0	0
160 Total Common Line Revenue	0	n/a	0	n/a

DMD-4**Filing Date:****6/24/2004****Filing Entity:****ACS OF ANCHORAGE, INC****Transmittal Number:****22****COSA:****3000****Page 1 of 1****Rate-of-Return TRP****Minutes-of-Use****Historical vs. Forecast**

		Common Line MOU (A)	Traffic Sensitive MOU (B)
100 Test Year	7/04 - 6/05	0	410,839,063
110 Pycos Year,	1/03 - 12/03	0	413,854,784
	----		----
120 Test Year	7/03 - 6/04	0	0
130 Pycos Year,	1/02 - 12/02	0	457,565,597
	----		----
140 Test Year	7/02 - 6/03	0	436,005,751
150 Pycos Year,	1/01 - 12/01	0	499,778,501
	----		----
160 Test Year	7/01 - 6/02	0	0
170 Pycos Year,	1/00 - 12/00	0	511,339,628

Notes: Actual operating statistics should be reported for the PYCOS years.
 These data should be consistent with those in Chart DMD-4 in previous TRPs.
 If a forecast was not reported for any particular test year, then enter 0.

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

	1/03 - 12/03	1/03 - 12/03	1/03 - 12/03	Test Year 7/04 - 6/05	Test Year 7/04 - 6/05	Test Year 7/04 - 6/05
	VG	DSI	DS3	VG	DS1	DS3
	(A)	(B)	(C)	(D)	(E)	(F)
100 Entrance Facility	230	2218	98	202	1015	63
110 Direct Trunked Transport	0	2710	221	0	1364	241

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

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Rate-of-Return TRP

Rate-of-Return

Summary

	2001/2002 FCC Monitoring Period (A)	2003 Calendar Year (B)	7/04 - 6/05 Test Year (C)
100 Interstate Access, Total	18.30%	19.12%	11.25%
110 Carrier Common Line	11.89%	12.54%	11.25%
120 Special Access	18.85%	15.48%	11.25%
130 Local Switching	45.41%	32.96%	11.25%
140 Information	-0.47%	-115.83%	11.25%
150 Local Transport	21.26%	44.20%	11.25%
160 Traffic Sensitive Switched, Total	35.29%	37.92%	11.25%

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Rate-of-Return TRP
Base Study Factor

	Actual 1998 (A)	Actual 1999 (B)	Actual 2000 (C)	Actual 2001 (D)	Actual 2002 (E)	Prospective 2004 (F)
Relative MOU's - Tandem Switching						
100 Interstate	518,093	36,827	47,492	47,492	47,492	47,492
110 Total Company	1,241,909	740,764	50,295	50,295	50,295	50,295
120 IS Factor	41.7175%	4.9715%	94.4269%	94.4269%	94.4269%	94.4269%
Host/Remote MOU's						
130 Interstate	-	-	-	-	-	-
140 Total Company	-	-	-	-	-	-
150 IS Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Host/Remote MOU Miles						
160 Interstate	359,051,021	313,220,930	305,380,446	305,380,446	305,380,446	305,380,446
170 Total Company	2,159,796,035	2,410,450,355	2,493,927,943	2,493,927,943	2,493,927,943	2,493,927,943
180 IS Factor	16.6243%	12.9943%	12.2450%	12.2450%	12.2450%	12.2450%
Conversation Minutes						
190 Interstate	-	-	-	-	-	-
200 Total Company	-	-	-	-	-	-
210 IS Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Conversation Minute Miles						
220 Interstate	-	-	-	-	-	-
230 Total Company	-	-	-	-	-	-
240 IS Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

The above Base Study Factors apportion on the following investment:

	Part 32 Account	Part 36 Category
Relative MOU's-Tandem Switching	2210	COE Cat. 3
Host/Remote MOU's	2230	COE Cat. 4.3
Host/Remote MOU Miles	2410	C&WF Cat. 4
Conversation Minutes	2230	COE Cat. 4.23
Conversation Minutes Miles	2410	C&WF Cat. 3

RORDEM-1

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ACS OF ANCHORAGE, INC

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Rate-of-Return TRP

Verification of WDEM

Year	Interstate DEM MOU (A)	Intrastate DEM MOU (B)	Local DEM MOU (C)	Total DEM MOU (D)	Interstate MDEM Factor (E)	No. of Switched Access Lines (F)	Part 36.125(e) Historical Weighting (G)
1996	538,500,302	218,712,881	2,327,679,806	3,084,892,989	17.4560%	-	0
1997	561,232,137	224,913,944	3,338,143,971	4,124,290,052	13.6080%	-	0
1998	561,127,965	221,403,717	3,852,190,473	4,634,722,155	12.1070%	-	0
1999	597,478,014	218,910,892	4,046,064,092	4,862,452,998	12.2876%	-	0
2000	599,661,959	223,516,065	3,898,968,036	4,722,146,060	12.6989%	-	0
2001	599,661,959	223,516,065	3,898,968,036	4,722,146,060	12.6989%	-	0
2002	599,661,959	223,516,065	3,898,968,036	4,722,146,060	12.6989%	-	0

**Interstate
WDEM Factor**

(H)

0.0000%
0.0000%
0.0000%
0.0000%
0.0000%
0.0000%
0.0000%