

Exhibit 1

| LINE | B | C | D | E | F | G | H |
|------|---|-----------------|--------------|--------------|--------------|--------------|--------------|
| 1 | | | | | | | |
| 2 | <u>Period:</u> | 0 | 1 | 2 | 3 | 4 | 5 |
| 3 | | | | | | | |
| 4 | <u>Investment:</u> | | | | | | |
| 5 | Switching Cost | \$ 157,830.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | Nortel Translations | 18,000.00 | - | - | - | - | - |
| 7 | Neustar Invoices 2004 & Forward | 1,849.25 | 5,138.28 | 5,138.28 | 5,138.28 | 5,138.28 | 5,138.28 |
| 8 | Neustar Invoices 2003 | 5,877.55 | - | - | - | - | - |
| 9 | Neustar Invoices 2002 | <u>4,398.98</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 10 | | | | | | | |
| 11 | Investment Total | \$ 187,955.78 | \$ 5,138.28 | \$ 5,138.28 | \$ 5,138.28 | \$ 5,138.28 | \$ 5,138.28 |
| 12 | | | | | | | |
| 13 | <u>Expenses:</u> | | | | | | |
| 14 | A-Links * | \$ 2,460.25 | \$ 5,904.60 | \$ 5,904.60 | \$ 5,904.60 | \$ 5,904.60 | \$ 5,904.60 |
| 15 | Queries | \$ 1,391.59 | \$ 5,612.71 | \$ 5,677.90 | \$ 5,742.66 | \$ 5,826.65 | \$ 5,918.62 |
| 16 | Implementation Labor | \$ 23,910.84 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 17 | Recurring Labor ** | \$ 3,751.02 | \$ 5,193.72 | \$ 5,193.72 | \$ 5,193.72 | \$ 5,193.72 | \$ 5,193.72 |
| 18 | Total Expenses | \$ 31,513.70 | \$ 16,711.03 | \$ 16,776.22 | \$ 16,840.98 | \$ 16,924.97 | \$ 17,016.94 |
| 19 | | | | | | | |
| 20 | * A-links include incremental costs only. | | | | | | |

Coastal Utilities, Inc.
Local Number Portability
End User Charge Rate Development
JSI Transmittal No. 101

Exhibit 2

| LINE | B | C | D | E | F | G | H |
|------|--|---------------|--------------|--------------|--------------|--------------|--------------|
| 1 | | | | | | | |
| 2 | <u>Period:</u> | 0 | 1 | 2 | 3 | 4 | 5 |
| 3 | | | | | | | |
| 4 | <u>Investment:</u> | | | | | | |
| 5 | LNP End User Investment | \$ 187,955.78 | \$ 5,138.28 | \$ 5,138.28 | \$ 5,138.28 | \$ 5,138.28 | \$ 5,138.28 |
| 6 | Present Value Factors | 1 | 0.902447645 | 0.806847556 | 0.721374788 | 0.644956511 | 0.576633545 |
| 7 | Present Value of Investment | \$ 187,955.78 | \$ 4,637.03 | \$ 4,145.81 | \$ 3,706.63 | \$ 3,313.97 | \$ 2,962.90 |
| 8 | Sum of Present Value of Investment | \$ 206,722.11 | | | | | |
| 9 | | | | | | | |
| 10 | <u>Expenses:</u> | | | | | | |
| 11 | LNP End User Expenses | \$ 31,513.70 | \$ 16,711.03 | \$ 16,776.22 | \$ 16,840.98 | \$ 16,924.97 | \$ 17,016.94 |
| 12 | Present Value of Expenses | \$ 31,513.70 | \$ 15,080.83 | \$ 13,535.86 | \$ 12,148.66 | \$ 10,915.87 | \$ 9,812.54 |
| 13 | Sum of Present Value of Expenses | \$ 93,007.45 | | | | | |
| 14 | | | | | | | |
| 15 | <u>Access Lines:</u> | | | | | | |
| 16 | PBX (times 9) | | 25,092 | 24,084 | 22,680 | 21,600 | 21,600 |
| 17 | ISDN-PRI (times 5) | | 20,700 | 20,400 | 19,800 | 20,000 | 20,400 |
| 18 | Other | | 414,542 | 463,375 | 471,102 | 479,308 | 487,176 |
| 19 | Total Chargeable Lines | | 460,334 | 507,859 | 513,582 | 520,908 | 529,176 |
| 20 | Present Value of Chargeable Lines | | 415,427 | 409,765 | 370,485 | 335,963 | 305,141 |
| 21 | Sum of Present Value of Chargeable Lines | 1,836,781 | | | | | |
| 22 | | | | | | | |
| 23 | LNP End user Basic Charge | \$ 0.16 | | | | | |
| 24 | LNP End User ISDN-PRI Charge | \$ 0.80 | | | | | |
| 25 | LNP End User PBX Charge | \$ 1.44 | | | | | |