

**JSI Transmittal No. 102**  
**Pineland Telephone Cooperative, Inc.**  
**Local Number Portability**  
**End User Charge Rate Development**

**Exhibit 1A**  
9/2/04

Line	Source	Year					
		Start Up	1	2	3	4	5
Investment							
1 LNP End User Investment	Input Line 2f	\$121,120	\$0	\$0	\$0	\$0	\$0
2 Present Value Factors	Calculated	1.0000	0.8989	0.8080	0.7263	0.6528	0.5868
3 Present Value of Investment	Line 1 * Line 2	\$121,120	\$0	\$0	\$0	\$0	\$0
4 Sum of Present Value of Capital	Sum of Line 3	\$121,120					
Expenses							
5 Expenses	Input Line 2r	\$8,774	\$7,498	\$7,537	\$7,576	\$7,615	\$7,655
6 Present Value of Expenses	Line 5 * Line 2	\$8,774	\$6,740	\$6,090	\$5,503	\$4,971	\$4,492
7 Sum Of Present Value of Expenses	Sum of Line 6	\$36,570					
Access Lines							
8 PBX Lines at 9 to 1 Equivalency	Input Line 1k		1,407	1,428	1,449	1,471	1,493
9 ISDN-PRI Lines at 5 to 1 Equivalency per PRI Arrangement	Input Line 1f		-	-	-	-	-
10 Other	Input Line 1i		13,230	13,399	13,568	13,737	13,906
11 Total Chargeable Lines	SUM Lines 8,9 and 10		14,637	14,827	15,018	15,208	15,399
12 Present Value of Chargeable lines	Line 11 * Line 2		13,157	11,980	10,907	9,928	9,036
13 Sum of Present Value of Chargeable Lines	Sum of Line 12	55,008					
Summary of Costs							
14 Sum Of Present Value of Investment and Expensests	Line 4 + Line 7	\$157,690					
Rate Development							
15 LNP End User Basic Charge	(Line 14 / Line 13) / 12	\$0.24					
16 LNP End User PRI-ISDN Charge	Line 15 * 5	\$1.20					
17 LNP End User PBX Charge	Line 15 * 9	\$2.16					

		A	B	C	D	E	F	G	H	I
				05/24/04	05/24/04 + 1 Year	05/24/04 + 2 Year	05/24/04 + 3 Year	05/24/04 + 4 Year	05/24/04 + 5 Year	
<b>1. <u>Customer Data - Access Lines in Service</u></b>										
a.	Single Line Res/Bus.	Input			11,270	11,410	11,549	11,687	11,826	
b.	Multi-Line Business	Input			1,960	1,989	2,019	2,049	2,080	
c.	PBX Lines	Input			156	159	161	163	166	
d.	ISDN BRI Arrangements	Input			0	0	0	0	0	
e.	ISDN PRI Arrangements	Input			0	0	0	0	0	
f.	Line Provided under UNE's	Input			0	0	0	0	0	
g.	Total Projected Lines in Service	Sum (a thru d) + f + g			13,386	13,558	13,729	13,900	14,072	
h.	Lines Excluding PBX lines and ISDN PRI Lines	Line h - Line c - Line e			13,230	13,399	13,568	13,737	13,906	
i.	ISDN Equivalent Lines	Line e * 5			0	0	0	0	0	
j.	PBX Lines at 9 to 1 Equivalency	Line c * 9			1,407	1,428	1,449	1,471	1,493	
k.	Total Equivalent Lines	Sum Lines h thru j			14,637	14,827	15,018	15,208	15,399	
<b>2. <u>LNP Implementation / Administration Cost Data:</u></b>										
				05/24/04	Year 1	Year 2	Year 3	Year 4	Year 5	Total
<b><u>Investment</u></b>										
a.	LNP Digital Switch Upgrade	Input		\$114,444						\$114,444
b.	LNP Translation Work	Input		\$6,676						\$6,676
c.	LNP Right to Use Fees	Input		\$0						\$0
d.	Protocol Analyzer for LNP	Input		\$0						\$0
e.	OSS Upgrade / Installation	Input		\$0	\$0	\$0	\$0	\$0	\$0	\$0
f.	Total Investment	Sum Lines a thru e		\$121,120	\$0	\$0	\$0	\$0	\$0	\$121,120
<b><u>Expenses</u></b>										
n.	LNP Database Administration	Input		\$0	\$954	\$954	\$954	\$954	\$954	\$4,769
o.	Internal / External Training	Input		\$2,861						\$2,861
p.	Customer Notification	Input		\$0						\$0
q.	Testing and Maint. of LNP Equip.	Input		\$4,769	\$0	\$0	\$0	\$0	\$0	\$4,769
r.	Tariff Development and Regulatory	Input		\$1,144						\$1,144
s.	Ongoing Billing Costs	Input		\$0	\$0	\$0	\$0	\$0	\$0	\$0
t.	SLA / Interconnection Agreement Work	Input		\$0						\$0
u.	Update Operational Procedures	Input		\$0						\$0
v.	LNP Database Provider Non Recurring Charge	Input		\$0						\$0
w.	Query Charges	Input		\$0	\$6,545	\$6,584	\$6,623	\$6,662	\$6,701	\$33,114
x.	Total Expenses			\$8,774	\$7,498	\$7,537	\$7,576	\$7,615	\$7,655	\$46,656