

# VOLUME 1

## DESCRIPTION AND JUSTIFICATION

### I. Introduction

#### A. Background

This filing represents Alltel Nebraska Inc.'s, Kentucky Alltel – Lexington's and Kentucky Alltel – London's, collectively Alltel, support filing for the upcoming 2005 Annual Access Charge Tariff Filing. This filing is being made pursuant to TRP Notice, DA 05-1039, released April 8, 2005.

This filing is being made in compliance with the following:

- Second Report and Order, *In the Matter of Policy and Rules Concerning Rates for Dominant Carriers*, CC Docket No. 87-313, Released October 4, 1990;
- Order on Reconsideration, *In the Matter of Policy and Rules Concerning Rates for Dominant Carriers*, CC Docket No. 87-313, Released April 17, 1991;
- First Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, Released April 7, 1995;
- Report and Order, *In the Matter of Price Cap Regulation of Local Exchange Carriers, Rate-of-Return Sharing and Lower Formula Adjustment*, CC Docket No. 93-179, Released April 14, 1995;

- Fourth Report and Order, *In the Matter of Price Cap Performance Review for Local Exchange Carriers*, CC Docket No. 94-1, Released May 21, 1997;
- First Report and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, Released May 16, 1997;
- Second Order on Reconsideration and Memorandum Opinion and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, Released October 9, 1997;
- Third Report and Order, *In the Matter of Access Charge Reform*, CC Docket No. 96-262, Released November 26, 1997;
- Report and Order & Further Notice of Proposed Rulemaking, *In the Matter of Defining Primary Lines*, CC Docket No. 97-181, Released March 10, 1999;
- Public Notice, DA 99-584, Released March 25, 1999;
- Public Notice, DA99-1091, released June 4, 1999;
- Sixth Report and Order, *In the Matter of Access Charge Reform*, CC Docket 92-262, Released May 31, 2000 (CALLS);
- And in accordance with Commission Rules in 47 C.F.R. § 61.38 and § 61.41 through § 61.49;

Herein referred to collectively as the “Price Cap Rules”;

- And with Commission Rules in 47 C.F.R., Part 61, generally.

## **B. Waivers**

Alltel lists below all currently applicable waivers that permit rate elements different than those specified in 47 C.F.R., Part 69.

The Commission in Memorandum Opinion and Order, *In the Matter of Annual 1989 Access Tariff Filings*, DA 88-1872, Released December 2, 1988, extended indefinitely the waiver allowing carriers to bill \$25.00 for a special access surcharge. This element is included in Alltel's Common Line basket.

The Commission in Memorandum Opinion and Order, *In the Matter of Lincoln Telephone and Telegraph Company Petition for Waiver of Part 69*, DA 89-654, Released June 21, 1989, granted a waiver allowing (then) Lincoln to establish a separate rate element for 900 Access Service. This element is included in Alltel's Local Switching service category within the Traffic Sensitive Basket.

The Commission in Memorandum Opinion and Order, *In the Matter of Lincoln Telephone and Telegraph Company Petition for Waiver of the Commission's Rules To Establish 500 Access Service*, DA 95-115, Released January 26, 1995, granted a waiver allowing (then) Lincoln to establish a separate rate element for 500 Access Service. This element is included in Alltel's Local Switching Service category within the Traffic Sensitive Basket.

The Commission in Memorandum Opinion and Order, *In the Matter of United States Telephone Association Petition for Waiver of Section 69.152 (b) and 69.153 (c) (1) of the Commissions Rules*, DA 99-1122, released June 8, 1999, granted a waiver to allow price cap LECs to use USTA's proposed interim calculations only when necessary to compensate for an anomaly that produces negative multi-line business PICCs.

### **C. New Services**

Alltel has no new services to report for the 2005 Annual Access Tariff Filing.

## **II. Index and Rate Development**

### **A. Existing Indices**

The existing indices are those indices that will be in effect on June 30, 2005. See IND-REF for transmittal numbers under which existing indices became effective.

### **B. PCI Development**

Alltel calculated its Price Cap Indices ("PCIs") for existing baskets in accordance with the Price Cap Rules. See Exhibit RDEV.

#### **1. GDP-PI**

Alltel developed a value of 2.439% for GDP-PI by dividing the most recent estimate of the 4th quarter 2004 fixed weight GDP-PI by the current 4th quarter 2003 fixed weight GDP-PI and then subtracting one.

#### **2. Productivity Factor**

Alltel is using a productivity factor of 6.5% for the Common Line, Traffic Sensitive, Trunking Baskets and 2.439% for the Special Access Basket for Alltel Nebraska, Inc.

For Kentucky Alltel – Lexington and Kentucky Alltel – London, Alltel is using a productivity factor of 6.5% for the Common Line Basket, 2.439% for the Traffic Sensitive, Trunking Baskets and the Special Access Basket.

Both Kentucky Alltel – Lexington and Kentucky Alltel – London met their ATS target rates of .0055 prior to Alltel's purchase.

### **3. Exogenous Costs**

Alltel developed exogenous cost changes according to the Price Cap Rules. These dollar effects were measured at 2004 base period level of operations and apportioned on a cost-causative basis between the price cap baskets. Exogenous cost changes and allocations are shown in Exhibit EXG. In addition, a final 2003 and initial 2004 Form 492A are provided as Exhibit 492A,

#### **a) Regulatory Fees**

Local Exchange Companies are allowed to recover the impact of regulatory fees as an exogenous cost. The impact of regulatory fees is shown in Exhibit RDEV.

**b) Telecommunications Relay Service**

All common carriers providing interstate telecommunications services are required to contribute to a fund designated to support telecommunications relay services. The impact of the TRS exogenous cost for this filing is calculated using the .00528 contribution factor prescribed in the April 25, 2005 NECA Press Release.

In Transmittal No. 128, effective October 1, 2003, Alltel established rates with a TRS factor of .00149. On February 24, 2004, the Commission retroactively changed the 2003-2004 TRS factor to .00220 in DA 04-465, released February 24, 2004. Alltel's 2004 Annual Access filing recovered the costs associated with this retroactive rate change. This retroactive amount must now be removed from Alltel's exogenous cost recovery. The amount being removed is adjusted for interstate end user revenue growth in 2004 over 2003. The amount of the prospective TRS recovery at the .00528 contribution factor, net of the retroactive adjustment from the 2004 filing, is compared to the amount of TRS cost currently recovered in Alltel's rates. The difference is included in this filing as the TRS exogenous amount. Workpapers reflecting this exogenous change are shown in Exhibit RDEV.

**c) North American Numbering Plan Fee**

In the North American Numbering Plan (NANP) Order, the Commission required all telecommunications carriers to contribute to the cost recovery for numbering administration. To remain consistent in the price cap treatment of such fees, i.e. Regulatory Fee and Telecommunications Relay Services Fee, Alltel is treating the NANP fee as an exogenous change. The impact for NANP fees for Alltel can be found in Exhibit RDEV.

#### **4. CMT Per Line Revenue**

Part 61.3(d) of the Commission's Rules discuss the calculation of the maximum SLC for the residential and single-line business, non-primary residential and multi-line business service categories based on the average common line, marketing and transport interconnection charge revenues (CMT revenue) per line. Exhibit CMT displays the current CMT per line rate for Alltel and calculates the adjusted CMT per line rate based upon 2004 access lines.

#### **5. Excluded Services**

Exhibit OUTPC-1 provides a detailed listing of those services which are not included under price cap regulation.

#### **6. Explicit USF Receipts**

Exhibit Explicit USF provided a detailed calculation of the receipts Alltel receives from USAC. Alltel does not receive any support for Alltel Nebraska, Inc.

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
<b><u>Common Line Basket</u></b>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>						
200	Local Switching	N/A	N/A	138	N/A	138
210	Information	N/A	N/A	138	N/A	138
220	Database Access	N/A	N/A	138	N/A	138
230	800 DB VertSvcs Sub-Cat	N/A	N/A	138	N/A	138
240	Billing Name and Address	N/A	N/A	138	N/A	138
250	Local Switching Trunk Ports	N/A	N/A	138	N/A	138
260	STP Port Terminations	N/A	N/A	138	N/A	138
299	Total Traffic Sensitive	138	138	N/A	138	N/A
<b><u>Trunking Basket</u></b>						
300	Interconnection Charge	N/A	N/A	138	N/A	138
310	Tandem Switched Transport	N/A	N/A	138	N/A	138
311	TST Density Zone 1	N/A	N/A	138	N/A	138
312	TST Density Zone 2	N/A	N/A	138	N/A	138
313	TST Density Zone 3	N/A	N/A	138	N/A	138
314	TST Density Zone 4	N/A	N/A	138	N/A	138
315	TST Density Zone 5	N/A	N/A	138	N/A	138
316	TST Density Zone 6	N/A	N/A	138	N/A	138
317	TST Density Zone 7	N/A	N/A	138	N/A	138
320	VoiceGrade - Switched	N/A	N/A	138	N/A	138
321	VG DTT/EF Density Zone 1	N/A	N/A	138	N/A	138
322	VG DTT/EF Density Zone 2	N/A	N/A	138	N/A	138
323	VG DTT/EF Density Zone 3	N/A	N/A	138	N/A	138
324	VG DTT/EF Density Zone 4	N/A	N/A	138	N/A	138
325	VG DTT/EF Density Zone 5	N/A	N/A	138	N/A	138
326	VG DTT/EF Density Zone 6	N/A	N/A	138	N/A	138
327	VG DTT/EF Density Zone 7	N/A	N/A	138	N/A	138
340	High Cap & Other - Switched	N/A	N/A	138	N/A	138
350	DS-1 SubCat - Switched	N/A	N/A	138	N/A	138
351	DS1 DTT Density Zone 1	N/A	N/A	138	N/A	138
352	DS1 DTT Density Zone 2	N/A	N/A	138	N/A	138
353	DS1 DTT Density Zone 3	N/A	N/A	138	N/A	138
354	DS1 DTT Density Zone 4	N/A	N/A	138	N/A	138
355	DS1 DTT Density Zone 5	N/A	N/A	138	N/A	138
356	DS1 DTT Density Zone 6	N/A	N/A	138	N/A	138
357	DS1 DTT Density Zone 7	N/A	N/A	138	N/A	138
360	DS-3 SubCat - Switched	N/A	N/A	138	N/A	138
361	DS3 DTT Density Zone 1	N/A	N/A	138	N/A	138
362	DS3 DTT Density Zone 2	N/A	N/A	138	N/A	138
363	DS3 DTT Density Zone 3	N/A	N/A	138	N/A	138
364	DS3 DTT Density Zone 4	N/A	N/A	138	N/A	138
365	DS3 DTT Density Zone 5	N/A	N/A	138	N/A	138
366	DS3 DTT Density Zone 6	N/A	N/A	138	N/A	138
367	DS3 DTT Density Zone 7	N/A	N/A	138	N/A	138

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	138	N/A	138
371	HC Other Sw Density Zone 2	N/A	N/A	138	N/A	138
372	HC Other Sw Density Zone 3	N/A	N/A	138	N/A	138
373	HC Other Sw Density Zone 4	N/A	N/A	138	N/A	138
374	HC Other Sw Density Zone 5	N/A	N/A	138	N/A	138
375	HC Other Sw Density Zone 6	N/A	N/A	138	N/A	138
376	HC Other Sw Density Zone 7	N/A	N/A	138	N/A	138
380	Signalling Interconnection	N/A	N/A	138	N/A	138
381	SigIntCon Density Zone 1	N/A	N/A	138	N/A	138
382	SigIntCon Density Zone 2	N/A	N/A	138	N/A	138
383	SigIntCon Density Zone 3	N/A	N/A	138	N/A	138
384	SigIntCon Density Zone 4	N/A	N/A	138	N/A	138
385	SigIntCon Density Zone 5	N/A	N/A	138	N/A	138
386	SigIntCon Density Zone 6	N/A	N/A	138	N/A	138
387	SigIntCon Density Zone 7	N/A	N/A	138	N/A	138
499	Total Trunking	138	138	N/A	138	N/A
<b><u>Interexchange Basket</u></b>						
600	Total Interexchange	138	138	N/A	138	N/A
<b><u>Special Access Basket</u></b>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	138	N/A	138
721	VG Spec Density Zone 1	N/A	N/A	138	N/A	138
722	VG Spec Density Zone 2	N/A	N/A	138	N/A	138
723	VG Spec Density Zone 3	N/A	N/A	138	N/A	138
724	VG Spec Density Zone 4	N/A	N/A	138	N/A	138
725	VG Spec Density Zone 5	N/A	N/A	138	N/A	138
726	VG Spec Density Zone 6	N/A	N/A	138	N/A	138
727	VG Spec Density Zone 7	N/A	N/A	138	N/A	138
730	Audio & Video	N/A	N/A	138	N/A	138
731	Audio/Video Density Zone 1	N/A	N/A	138	N/A	138
732	Audio/Video Density Zone 2	N/A	N/A	138	N/A	138
733	Audio/Video Density Zone 3	N/A	N/A	138	N/A	138
734	Audio/Video Density Zone 4	N/A	N/A	138	N/A	138
735	Audio/Video Density Zone 5	N/A	N/A	138	N/A	138
736	Audio/Video Density Zone 6	N/A	N/A	138	N/A	138
737	Audio/Video Density Zone 7	N/A	N/A	138	N/A	138
740	High Cap & DDS - Special	N/A	N/A	138	N/A	138
750	DS-1 SubCat - Special	N/A	N/A	138	N/A	138
751	DS1 Spec Density Zone 1	N/A	N/A	138	N/A	138
752	DS1 Spec Density Zone 2	N/A	N/A	138	N/A	138
753	DS1 Spec Density Zone 3	N/A	N/A	138	N/A	138
754	DS1 Spec Density Zone 4	N/A	N/A	138	N/A	138
755	DS1 Spec Density Zone 5	N/A	N/A	138	N/A	138
756	DS1 Spec Density Zone 6	N/A	N/A	138	N/A	138
757	DS1 Spec Density Zone 7	N/A	N/A	138	N/A	138
760	DS-3 SubCat - Special	N/A	N/A	138	N/A	138
761	DS3 Spec Density Zone 1	N/A	N/A	138	N/A	138
762	DS3 Spec Density Zone 2	N/A	N/A	138	N/A	138
763	DS3 Spec Density Zone 3	N/A	N/A	138	N/A	138
764	DS3 Spec Density Zone 4	N/A	N/A	138	N/A	138
765	DS3 Spec Density Zone 5	N/A	N/A	138	N/A	138
766	DS3 Spec Density Zone 6	N/A	N/A	138	N/A	138
767	DS3 Spec Density Zone 7	N/A	N/A	138	N/A	138

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	138	N/A	138
771	DDS&Other Sp Density Zone 2	N/A	N/A	138	N/A	138
772	DDS&Other Sp Density Zone 3	N/A	N/A	138	N/A	138
773	DDS&Other Sp Density Zone 4	N/A	N/A	138	N/A	138
774	DDS&Other Sp Density Zone 5	N/A	N/A	138	N/A	138
775	DDS&Other Sp Density Zone 6	N/A	N/A	138	N/A	138
776	DDS&Other Sp Density Zone 7	N/A	N/A	138	N/A	138
790	Wideband	N/A	N/A	138	N/A	138
791	WB Density Zone 1	N/A	N/A	138	N/A	138
792	WB Density Zone 2	N/A	N/A	138	N/A	138
793	WB Density Zone 3	N/A	N/A	138	N/A	138
794	WB Density Zone 4	N/A	N/A	138	N/A	138
795	WB Density Zone 5	N/A	N/A	138	N/A	138
796	WB Density Zone 6	N/A	N/A	138	N/A	138
797	WB Density Zone 7	N/A	N/A	138	N/A	138
899	Total Special Access	138	138	N/A	138	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
<b><u>Common Line Basket</u></b>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>						
200	Local Switching	N/A	N/A	138	N/A	138
210	Information	N/A	N/A	138	N/A	138
220	Database Access	N/A	N/A	138	N/A	138
230	800 DB VertSvcs Sub-Cat	N/A	N/A	138	N/A	138
240	Billing Name and Address	N/A	N/A	138	N/A	138
250	Local Switching Trunk Ports	N/A	N/A	138	N/A	138
260	STP Port Terminations	N/A	N/A	138	N/A	138
299	Total Traffic Sensitive	138	138	N/A	138	N/A
<b><u>Trunking Basket</u></b>						
300	Interconnection Charge	N/A	N/A	138	N/A	138
310	Tandem Switched Transport	N/A	N/A	138	N/A	138
311	TST Density Zone 1	N/A	N/A	138	N/A	138
312	TST Density Zone 2	N/A	N/A	138	N/A	138
313	TST Density Zone 3	N/A	N/A	138	N/A	138
314	TST Density Zone 4	N/A	N/A	138	N/A	138
315	TST Density Zone 5	N/A	N/A	138	N/A	138
316	TST Density Zone 6	N/A	N/A	138	N/A	138
317	TST Density Zone 7	N/A	N/A	138	N/A	138
320	VoiceGrade - Switched	N/A	N/A	138	N/A	138
321	VG DTT/EF Density Zone 1	N/A	N/A	138	N/A	138
322	VG DTT/EF Density Zone 2	N/A	N/A	138	N/A	138
323	VG DTT/EF Density Zone 3	N/A	N/A	138	N/A	138
324	VG DTT/EF Density Zone 4	N/A	N/A	138	N/A	138
325	VG DTT/EF Density Zone 5	N/A	N/A	138	N/A	138
326	VG DTT/EF Density Zone 6	N/A	N/A	138	N/A	138
327	VG DTT/EF Density Zone 7	N/A	N/A	138	N/A	138
340	High Cap & Other - Switched	N/A	N/A	138	N/A	138
350	DS-1 SubCat - Switched	N/A	N/A	138	N/A	138
351	DS1 DTT Density Zone 1	N/A	N/A	138	N/A	138
352	DS1 DTT Density Zone 2	N/A	N/A	138	N/A	138
353	DS1 DTT Density Zone 3	N/A	N/A	138	N/A	138
354	DS1 DTT Density Zone 4	N/A	N/A	138	N/A	138
355	DS1 DTT Density Zone 5	N/A	N/A	138	N/A	138
356	DS1 DTT Density Zone 6	N/A	N/A	138	N/A	138
357	DS1 DTT Density Zone 7	N/A	N/A	138	N/A	138
360	DS-3 SubCat - Switched	N/A	N/A	138	N/A	138
361	DS3 DTT Density Zone 1	N/A	N/A	138	N/A	138
362	DS3 DTT Density Zone 2	N/A	N/A	138	N/A	138
363	DS3 DTT Density Zone 3	N/A	N/A	138	N/A	138
364	DS3 DTT Density Zone 4	N/A	N/A	138	N/A	138
365	DS3 DTT Density Zone 5	N/A	N/A	138	N/A	138
366	DS3 DTT Density Zone 6	N/A	N/A	138	N/A	138
367	DS3 DTT Density Zone 7	N/A	N/A	138	N/A	138

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	138	N/A	138
371	HC Other Sw Density Zone 2	N/A	N/A	138	N/A	138
372	HC Other Sw Density Zone 3	N/A	N/A	138	N/A	138
373	HC Other Sw Density Zone 4	N/A	N/A	138	N/A	138
374	HC Other Sw Density Zone 5	N/A	N/A	138	N/A	138
375	HC Other Sw Density Zone 6	N/A	N/A	138	N/A	138
376	HC Other Sw Density Zone 7	N/A	N/A	138	N/A	138
380	Signalling Interconnection	N/A	N/A	138	N/A	138
381	SigIntCon Density Zone 1	N/A	N/A	138	N/A	138
382	SigIntCon Density Zone 2	N/A	N/A	138	N/A	138
383	SigIntCon Density Zone 3	N/A	N/A	138	N/A	138
384	SigIntCon Density Zone 4	N/A	N/A	138	N/A	138
385	SigIntCon Density Zone 5	N/A	N/A	138	N/A	138
386	SigIntCon Density Zone 6	N/A	N/A	138	N/A	138
387	SigIntCon Density Zone 7	N/A	N/A	138	N/A	138
499	Total Trunking	138	138	N/A	138	N/A
<b><u>Interexchange Basket</u></b>						
600	Total Interexchange	138	138	N/A	138	N/A
<b><u>Special Access Basket</u></b>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	138	N/A	138
721	VG Spec Density Zone 1	N/A	N/A	138	N/A	138
722	VG Spec Density Zone 2	N/A	N/A	138	N/A	138
723	VG Spec Density Zone 3	N/A	N/A	138	N/A	138
724	VG Spec Density Zone 4	N/A	N/A	138	N/A	138
725	VG Spec Density Zone 5	N/A	N/A	138	N/A	138
726	VG Spec Density Zone 6	N/A	N/A	138	N/A	138
727	VG Spec Density Zone 7	N/A	N/A	138	N/A	138
730	Audio & Video	N/A	N/A	138	N/A	138
731	Audio/Video Density Zone 1	N/A	N/A	138	N/A	138
732	Audio/Video Density Zone 2	N/A	N/A	138	N/A	138
733	Audio/Video Density Zone 3	N/A	N/A	138	N/A	138
734	Audio/Video Density Zone 4	N/A	N/A	138	N/A	138
735	Audio/Video Density Zone 5	N/A	N/A	138	N/A	138
736	Audio/Video Density Zone 6	N/A	N/A	138	N/A	138
737	Audio/Video Density Zone 7	N/A	N/A	138	N/A	138
740	High Cap & DDS - Special	N/A	N/A	138	N/A	138
750	DS-1 SubCat - Special	N/A	N/A	138	N/A	138
751	DS1 Spec Density Zone 1	N/A	N/A	138	N/A	138
752	DS1 Spec Density Zone 2	N/A	N/A	138	N/A	138
753	DS1 Spec Density Zone 3	N/A	N/A	138	N/A	138
754	DS1 Spec Density Zone 4	N/A	N/A	138	N/A	138
755	DS1 Spec Density Zone 5	N/A	N/A	138	N/A	138
756	DS1 Spec Density Zone 6	N/A	N/A	138	N/A	138
757	DS1 Spec Density Zone 7	N/A	N/A	138	N/A	138
760	DS-3 SubCat - Special	N/A	N/A	138	N/A	138
761	DS3 Spec Density Zone 1	N/A	N/A	138	N/A	138
762	DS3 Spec Density Zone 2	N/A	N/A	138	N/A	138
763	DS3 Spec Density Zone 3	N/A	N/A	138	N/A	138
764	DS3 Spec Density Zone 4	N/A	N/A	138	N/A	138
765	DS3 Spec Density Zone 5	N/A	N/A	138	N/A	138
766	DS3 Spec Density Zone 6	N/A	N/A	138	N/A	138
767	DS3 Spec Density Zone 7	N/A	N/A	138	N/A	138

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	138	N/A	138
771	DDS&Other Sp Density Zone 2	N/A	N/A	138	N/A	138
772	DDS&Other Sp Density Zone 3	N/A	N/A	138	N/A	138
773	DDS&Other Sp Density Zone 4	N/A	N/A	138	N/A	138
774	DDS&Other Sp Density Zone 5	N/A	N/A	138	N/A	138
775	DDS&Other Sp Density Zone 6	N/A	N/A	138	N/A	138
776	DDS&Other Sp Density Zone 7	N/A	N/A	138	N/A	138
790	Wideband	N/A	N/A	138	N/A	138
791	WB Density Zone 1	N/A	N/A	138	N/A	138
792	WB Density Zone 2	N/A	N/A	138	N/A	138
793	WB Density Zone 3	N/A	N/A	138	N/A	138
794	WB Density Zone 4	N/A	N/A	138	N/A	138
795	WB Density Zone 5	N/A	N/A	138	N/A	138
796	WB Density Zone 6	N/A	N/A	138	N/A	138
797	WB Density Zone 7	N/A	N/A	138	N/A	138
899	Total Special Access	138	138	N/A	138	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
<b><u>Common Line Basket</u></b>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<b><u>Traffic Sensitive Basket</u></b>						
200	Local Switching	N/A	N/A	138	N/A	138
210	Information	N/A	N/A	138	N/A	138
220	Database Access	N/A	N/A	138	N/A	138
230	800 DB VertSvcs Sub-Cat	N/A	N/A	138	N/A	138
240	Billing Name and Address	N/A	N/A	138	N/A	138
250	Local Switching Trunk Ports	N/A	N/A	138	N/A	138
260	STP Port Terminations	N/A	N/A	138	N/A	138
299	Total Traffic Sensitive	138	138	N/A	138	N/A
<b><u>Trunking Basket</u></b>						
300	Interconnection Charge	N/A	N/A	0	N/A	0
310	Tandem Switched Transport	N/A	N/A	138	N/A	138
311	TST Density Zone 1	N/A	N/A	138	N/A	138
312	TST Density Zone 2	N/A	N/A	138	N/A	138
313	TST Density Zone 3	N/A	N/A	138	N/A	138
314	TST Density Zone 4	N/A	N/A	0	N/A	0
315	TST Density Zone 5	N/A	N/A	0	N/A	0
316	TST Density Zone 6	N/A	N/A	0	N/A	0
317	TST Density Zone 7	N/A	N/A	0	N/A	0
320	VoiceGrade - Switched	N/A	N/A	138	N/A	138
321	VG DTT/EF Density Zone 1	N/A	N/A	0	N/A	0
322	VG DTT/EF Density Zone 2	N/A	N/A	0	N/A	0
323	VG DTT/EF Density Zone 3	N/A	N/A	0	N/A	0
324	VG DTT/EF Density Zone 4	N/A	N/A	0	N/A	0
325	VG DTT/EF Density Zone 5	N/A	N/A	0	N/A	0
326	VG DTT/EF Density Zone 6	N/A	N/A	0	N/A	0
327	VG DTT/EF Density Zone 7	N/A	N/A	0	N/A	0
340	High Cap & Other - Switched	N/A	N/A	138	N/A	138
350	DS-1 SubCat - Switched	N/A	N/A	138	N/A	138
351	DS1 DTT Density Zone 1	N/A	N/A	138	N/A	138
352	DS1 DTT Density Zone 2	N/A	N/A	138	N/A	138
353	DS1 DTT Density Zone 3	N/A	N/A	138	N/A	138
354	DS1 DTT Density Zone 4	N/A	N/A	0	N/A	0
355	DS1 DTT Density Zone 5	N/A	N/A	0	N/A	0
356	DS1 DTT Density Zone 6	N/A	N/A	0	N/A	0
357	DS1 DTT Density Zone 7	N/A	N/A	0	N/A	0
360	DS-3 SubCat - Switched	N/A	N/A	138	N/A	138
361	DS3 DTT Density Zone 1	N/A	N/A	138	N/A	138
362	DS3 DTT Density Zone 2	N/A	N/A	138	N/A	138
363	DS3 DTT Density Zone 3	N/A	N/A	0	N/A	0
364	DS3 DTT Density Zone 4	N/A	N/A	0	N/A	0
365	DS3 DTT Density Zone 5	N/A	N/A	0	N/A	0
366	DS3 DTT Density Zone 6	N/A	N/A	0	N/A	0
367	DS3 DTT Density Zone 7	N/A	N/A	0	N/A	0

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	0	N/A	0
371	HC Other Sw Density Zone 2	N/A	N/A	0	N/A	0
372	HC Other Sw Density Zone 3	N/A	N/A	0	N/A	0
373	HC Other Sw Density Zone 4	N/A	N/A	0	N/A	0
374	HC Other Sw Density Zone 5	N/A	N/A	0	N/A	0
375	HC Other Sw Density Zone 6	N/A	N/A	0	N/A	0
376	HC Other Sw Density Zone 7	N/A	N/A	0	N/A	0
380	Signalling Interconnection	N/A	N/A	0	N/A	0
381	SigIntCon Density Zone 1	N/A	N/A	0	N/A	0
382	SigIntCon Density Zone 2	N/A	N/A	0	N/A	0
383	SigIntCon Density Zone 3	N/A	N/A	0	N/A	0
384	SigIntCon Density Zone 4	N/A	N/A	0	N/A	0
385	SigIntCon Density Zone 5	N/A	N/A	0	N/A	0
386	SigIntCon Density Zone 6	N/A	N/A	0	N/A	0
387	SigIntCon Density Zone 7	N/A	N/A	0	N/A	0
499	Total Trunking	138	138	N/A	138	N/A
<b>Interexchange Basket</b>						
600	Total Interexchange	0	0	N/A	0	N/A
<b>Special Access Basket</b>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	138	N/A	138
721	VG Spec Density Zone 1	N/A	N/A	0	N/A	0
722	VG Spec Density Zone 2	N/A	N/A	0	N/A	0
723	VG Spec Density Zone 3	N/A	N/A	0	N/A	0
724	VG Spec Density Zone 4	N/A	N/A	0	N/A	0
725	VG Spec Density Zone 5	N/A	N/A	0	N/A	0
726	VG Spec Density Zone 6	N/A	N/A	0	N/A	0
727	VG Spec Density Zone 7	N/A	N/A	0	N/A	0
730	Audio & Video	N/A	N/A	138	N/A	138
731	Audio/Video Density Zone 1	N/A	N/A	0	N/A	0
732	Audio/Video Density Zone 2	N/A	N/A	0	N/A	0
733	Audio/Video Density Zone 3	N/A	N/A	0	N/A	0
734	Audio/Video Density Zone 4	N/A	N/A	0	N/A	0
735	Audio/Video Density Zone 5	N/A	N/A	0	N/A	0
736	Audio/Video Density Zone 6	N/A	N/A	0	N/A	0
737	Audio/Video Density Zone 7	N/A	N/A	0	N/A	0
740	High Cap & DDS - Special	N/A	N/A	138	N/A	138
750	DS-1 SubCat - Special	N/A	N/A	138	N/A	138
751	DS1 Spec Density Zone 1	N/A	N/A	138	N/A	138
752	DS1 Spec Density Zone 2	N/A	N/A	138	N/A	138
753	DS1 Spec Density Zone 3	N/A	N/A	138	N/A	138
754	DS1 Spec Density Zone 4	N/A	N/A	0	N/A	0
755	DS1 Spec Density Zone 5	N/A	N/A	0	N/A	0
756	DS1 Spec Density Zone 6	N/A	N/A	0	N/A	0
757	DS1 Spec Density Zone 7	N/A	N/A	0	N/A	0
760	DS-3 SubCat - Special	N/A	N/A	138	N/A	138
761	DS3 Spec Density Zone 1	N/A	N/A	138	N/A	138
762	DS3 Spec Density Zone 2	N/A	N/A	138	N/A	138
763	DS3 Spec Density Zone 3	N/A	N/A	0	N/A	0
764	DS3 Spec Density Zone 4	N/A	N/A	0	N/A	0
765	DS3 Spec Density Zone 5	N/A	N/A	0	N/A	0
766	DS3 Spec Density Zone 6	N/A	N/A	0	N/A	0
767	DS3 Spec Density Zone 7	N/A	N/A	0	N/A	0

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/05 PCI</u>	<u>6/30/05 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	0	N/A	0
771	DDS&Other Sp Density Zone 2	N/A	N/A	0	N/A	0
772	DDS&Other Sp Density Zone 3	N/A	N/A	0	N/A	0
773	DDS&Other Sp Density Zone 4	N/A	N/A	0	N/A	0
774	DDS&Other Sp Density Zone 5	N/A	N/A	0	N/A	0
775	DDS&Other Sp Density Zone 6	N/A	N/A	0	N/A	0
776	DDS&Other Sp Density Zone 7	N/A	N/A	0	N/A	0
790	Wideband	N/A	N/A	0	N/A	0
791	WB Density Zone 1	N/A	N/A	0	N/A	0
792	WB Density Zone 2	N/A	N/A	0	N/A	0
793	WB Density Zone 3	N/A	N/A	0	N/A	0
794	WB Density Zone 4	N/A	N/A	0	N/A	0
795	WB Density Zone 5	N/A	N/A	0	N/A	0
796	WB Density Zone 6	N/A	N/A	0	N/A	0
797	WB Density Zone 7	N/A	N/A	0	N/A	0
899	Total Special Access	138	138	N/A	138	N/A

Filing Date: 06/16/2005 Exhibit RDEV  
Filing Entity: COKY - Kentucky ALLTEL - London PCI Development  
Transmittal Number: 150  
June 16, 2005 Annual Access Charge Tariff Filing (COKYAN05.wk4)

	<u>Common Line (A)</u>	<u>Traffic Sensitive (B)</u>	<u>Trunking (C)</u>	<u>Interexchange (D)</u>	<u>Special (E)</u>
1. Revenues (R)	10,029,291	1,549,270	690,309	0	5,461,686
2. Exogenous Changes (Z)	11,915	0	0	0	1,922
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	9,411	0	0	0	1,518
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	2,630	0	0	0	424
e. North America Numbering Plan Admin.	(126)	0	0	0	(20)
3. Z/R = ( Ln 2 / Ln 1 )	0.001188	0.000000	0.000000	0.000000	0.000352
4. W = (( Ln 1 + Ln 2 ) / R )	1.001188	1.000000	1.000000	0.000000	1.000352
5. GDP-PI Chain Weighted ( 4 Qtr 2004 )	109.2000	109.2000	109.2000	0.0000	109.2000
6. GDP-PI Chain Weighted ( 4 Qtr 2003 )	106.6000	106.6000	106.6000	0.0000	106.6000
7. Percent Change in GDP-PI (I) (( Ln 5 - Ln 6 ) / Ln 6 ) * 100	2.4390%	2.4390%	2.4390%	0.0000%	2.4390%
8. Productivity (X)	6.5000%	2.4390%	2.4390%	0.0000%	2.4390%
9. GDP-PI - X ( Ln 8 - Ln 7 )	-4.0610%	0.0000%	0.0000%	0.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-35.6567%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	27.5096	58.4688	0.0000	50.1724
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	0	0	N/A	N/A
13. Prop. PCI (NonExog Only: Annual Filing col.b&c: Ln 11; col.e: Ln 11 * ( 1+ Ln 9 ) SBI Upper Limit calculations only)	N/A	27.5096	58.4688	0.0000	50.1724
14. Proposed PCI col.b&c: Ln 11 * ( 1+ Ln 3 + Ln 12 / Ln 1 ) col.d&e: Ln 11 * ( 1+ Ln 3 + Ln 4 * Ln 9 )	N/A	27.5096	58.4688	0.0000	50.1901

Filing Date: 06/16/2005 Exhibit RDEV  
 Filing Entity: GTKY - Kentucky ALLTEL - Lexington PCI Development  
 Transmittal Number: 150  
 June 16, 2005 Annual Access Charge Tariff Filing (GTKYAN05.WK4)

	<u>Common Line (A)</u>	<u>Traffic Sensitive (B)</u>	<u>Trunking (C)</u>	<u>Interexchange (D)</u>	<u>Special (E)</u>
1. Revenues (R)	56,276,311	4,686,320	4,636,737	0	40,848,076
2. Exogenous Changes (Z)	42,666	0	0	0	11,805
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	34,930	0	0	0	9,665
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	8,264	0	0	0	2,287
e. North America Numbering Plan Admin.	(528)	0	0	0	(146)
3. Z/R = ( Ln 2 / Ln 1 )	0.000758	0.000000	0.000000	0.000000	0.000289
4. W = (( Ln 1 + Ln 2 ) / R )	1.000758	1.000000	1.000000	0.000000	1.000289
5. GDP-PI Chain Weighted ( 4 Qtr 2004 )	109.2000	109.2000	109.2000	0.0000	109.2000
6. GDP-PI Chain Weighted ( 4 Qtr 2003 )	106.6000	106.6000	106.6000	0.0000	106.6000
7. Percent Change in GDP-PI (I) (( Ln 5 - Ln 6 ) / Ln 6 ) * 100	2.4390%	2.4390%	2.4390%	0.0000%	2.4390%
8. Productivity (X)	6.5000%	2.4390%	2.4390%	0.0000%	2.4390%
9. GDP-PI - X ( Ln 8 - Ln 7 )	-4.0610%	0.0000%	0.0000%	0.0000%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-40.5320%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	15.5601	39.5715	0.0000	47.3729
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	0	0	N/A	N/A
13. Prop. PCI (NonExog Only: Annual Filing col.b&c: Ln 11; col.e: Ln 11 * ( 1+ Ln 9 ) SBI Upper Limit calculations only)	N/A	15.5601	39.5715	0.0000	47.3729
14. Proposed PCI col.b&c: Ln 11 * ( 1+ Ln 3 + Ln 12 / Ln 1 ) col.d&e: Ln 11 * ( 1+ Ln 3 + Ln 4 * Ln 9 )	N/A	15.5601	39.5715	0.0000	47.3866

Filing Date: 06/16/2005  
 Filing Entity: LTNE - ALLTEL Nebraska, Inc.  
 Transmittal Number: 150  
 June 16, 2005 Annual Access Charge Tariff Filing (LTNEAN05.wk4)

Exhibit RDEV  
PCI Development

	<u>Common Line (A)</u>	<u>Traffic Sensitive (B)</u>	<u>Trunking (C)</u>	<u>Interexchange (D)</u>	<u>Special (E)</u>
1. Revenues (R)	15,994,995	3,013,368	4,011,907	0	12,609,238
2. Exogenous Changes (Z)	24,715	0	0	0	7,657
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	20,045	0	0	0	6,210
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	4,921	0	0	0	1,525
e. North America Numbering Plan Admin.	(251)	0	0	0	(78)
3. Z/R = ( Ln 2 / Ln 1 )	0.001545	0.000000	0.000000	0.000000	0.000607
4. W = (( Ln 1 + Ln 2 ) / R )	1.001545	1.000000	1.000000	0.000000	1.000607
5. GDP-PI Chain Weighted ( 4 Qtr 2004 )	109.2000	109.2000	109.2000	109.2000	109.2000
6. GDP-PI Chain Weighted ( 4 Qtr 2003 )	106.6000	106.6000	106.6000	106.6000	106.6000
7. Percent Change in GDP-PI (I) (( Ln 5 - Ln 6 ) / Ln 6 ) * 100	2.4390%	2.4390%	2.4390%	2.4390%	2.4390%
8. Productivity (X)	6.5000%	6.5000%	6.5000%	3.0000%	2.4390%
9. GDP-PI - X ( Ln 8 - Ln 7 )	-4.0610%	-4.0610%	-4.0610%	-0.5610%	0.0000%
10. Growth Rate of CCL MOU/Line (g)	-11.8198%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	25.7066	27.3306	0.0000	55.8670
12. Targeted Revenue Differential TRP Form TGT- 1 r1100	N/A	(260,339)	(516,231)	N/A	N/A
13. Prop. PCI (NonExog Only: Annual Filing col.b&c: Ln 11; col.e: Ln 11 * ( 1+ Ln 9 ) SBI Upper Limit calculations only)	N/A	25.7066	27.3306	0.0000	55.8670
14. Proposed PCI col.b&c: Ln 11 * ( 1+ Ln 3 + Ln 12 / Ln 1 ) col.d&e: Ln 11 * ( 1+ Ln 3 + Ln 4 * Ln 9 )	N/A	23.4857	23.8138	0.0000	55.9010

See reverse side for information regarding public burden estimate.

<p>1. Name and Address of Reporting Company:</p> <p>Kentucky ALLTEL - Lexington, Inc. One Allied Drive Little Rock, AR 72203</p>	<p>2. Reporting Calendar Year (A) From: Jan. 1, 2004 To: Dec. 31, 2004  (B) First Report Filed: March 31, 2005  (C) Final Report Filed:</p>
--	---

FCC 492A

**PRICE CAP REGULATION  
RATE OF RETURN MONITORING REPORT**  
(Read Instructions on 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	\$90,896		\$0
2. Total Expenses and Taxes	\$63,537		\$0
3. Oper. Inc. (Net Return)(1-2)	\$27,359		\$0
4. Rate Base (Avg. Net Invest.)	\$81,921		\$0
5. Rate of Return (Ln3/Ln4)	33.40%		0.00%
6. Sharing/Low End Adjustment Amount	\$0		\$0
7. FCC Ordered Refund - Amortized for Current Period	\$0		\$0

**Remarks**

Subtotals, totals and rates of return were calculated from whole dollars and may not match detail lines due to rounding. Revenues from services excluded from Price Cap regulation totaled, in thousands, \$11075, while expenses totaled \$7852 and rate base totaled \$10125.

Information for excluded services was not included in Column A.

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, information 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 March 31, 2005	Typed Name of Person Signing Michael D. Rhoda  Telephone No. 501-905-5346	Title of Person Signing VP- Business Development	Signature 
------------------------	---	---	--

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.

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company:  Kentucky ALLTEL - Lexington, Inc. One Allied Drive Little Rock, AR 72203	2. Reporting Calendar Year (A) From: Jan. 1, 2003 To: Dec. 31, 2003  (B) First Report Filed: March 30, 2004  (C) Final Report Filed: March 31, 2005
---	--

FCC 492A

**PRICE CAP REGULATION**  
**RATE OF RETURN MONITORING REPORT**  
 (Read Instructions on 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	\$87,922	\$87,922	\$0
2. Total Expenses and Taxes	\$65,466	\$65,466	\$0
3. Oper. Inc. (Net Return)(1-2)	\$22,456	\$22,456	\$0
4. Rate Base (Avg. Net Invest.)	\$83,960	\$83,960	\$0
5. Rate of Return (Ln3/Ln4)	26.75%	26.75%	0.00%
6. Sharing/Low End Adjustment Amount	\$0	\$0	\$0
7. FCC Ordered Refund - Amortized for Current Period	\$0	\$0	\$0

**Remarks**

Subtotals, totals and rates of return were calculated from whole dollars and may not match detail lines due to rounding. Revenues from services excluded from Price Cap regulation totaled, in thousands, \$6361, while expenses totaled \$5559 and rate base totaled \$5894. Information for excluded services was not included in Column A.

**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, information 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
March 31, 2005	Michael D. Rhoda	VP- Business Development	
	Telephone No.		
	501-905-5346		

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.

See reverse side for information regarding public burden estimate.

<p>1. Name and Address of Reporting Company:</p> <p>Kentucky ALLTEL - London, Inc. One Allied Drive Little Rock, AR 72203</p>	<p>2. Reporting Calendar Year (A) From: Jan. 1, 2004 To: Dec. 31, 2004  (B) First Report Filed: March 31, 2005  (C) Final Report Filed:</p>
---	---

FCC 492A

**PRICE CAP REGULATION  
RATE OF RETURN MONITORING REPORT**  
(Read Instructions on 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	\$19,034	
2. Total Expenses and Taxes	\$13,162		\$0
3. Oper. Inc. (Net Return)(1-2)	\$5,872		\$0
4. Rate Base (Avg. Net Invest.)	\$23,023		\$0
5. Rate of Return (Ln3/Ln4)	25.50%		0.00%
6. Sharing/Low End Adjustment Amount	\$0		\$0
7. FCC Ordered Refund - Amortized for Current Period	\$0		\$0

**Remarks**

Subtotals, totals and rates of return were calculated from whole dollars and may not match detail lines due to rounding.  
Revenues from services excluded from Price Cap regulation totaled, in thousands, \$1548, while expenses totaled \$1145 and rate base totaled \$2002  
Information for excluded services was not included in Column A.

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, information 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 March 31, 2005	Typed Name of Person Signing Michael D. Rhoda  Telephone No. 501-905-5346	Title of Person Signing VP- Business Development	Signature 
------------------------	---	---	--

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.

See reverse side for information regarding public burden estimate.

<p>1. Name and Address of Reporting Company:</p> <p>Kentucky ALLTEL - London, Inc. One Allied Drive Little Rock, AR 72203</p>	<p>2. Reporting Calendar Year (A) From: Jan. 1, 2003 To: Dec. 31, 2003 (B) First Report Filed: March 30, 2004 (C) Final Report Filed: March 31, 2005</p>
---	--

FCC 492A

**PRICE CAP REGULATION  
RATE OF RETURN MONITORING REPORT**  
(Read Instructions on 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	\$15,968	\$15,968	\$0
2. Total Expenses and Taxes	\$11,256	\$11,256	\$0
3. Oper. Inc. (Net Return)(1-2)	\$4,712	\$4,712	\$0
4. Rate Base (Avg. Net Invest.)	\$17,947	\$17,947	\$0
5. Rate of Return (Ln3/Ln4)	26.26%	26.26%	0.00%
6. Sharing/Low End Adjustment Amount	\$0	\$0	\$0
7. FCC Ordered Refund - Amortized for Current Period	\$0	\$0	\$0

**Remarks**

Subtotals, totals and rates of return were calculated from whole dollars and may not match detail lines due to rounding. Revenues from services excluded from Price Cap regulation totaled, in thousands, \$1031, while expenses totaled \$752 and rate base totaled \$696. Information for excluded services was not included in Column A.

**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, information 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.

<p>Date</p> <p>March 31, 2005</p>	<p>Typed Name of Person Signing</p> <p>Michael D. Rhoda</p> <hr/> <p>Telephone No.</p> <p>501-905-5346</p>	<p>Title of Person Signing</p> <p>VP- Business Development</p>	<p>Signature</p> 
-----------------------------------	--	--	--

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.

See reverse side for information regarding public burden estimate.

<p>1. Name and Address of Reporting Company:</p> <p>ALLTEL Nebraska, Inc. One Allied Drive Little Rock, AR 72203</p>	<p>2. Reporting Calendar Year (A) From: Jan. 1, 2004 To: Dec. 31, 2004  (B) First Report Filed: March 31, 2005  (C) Final Report Filed:</p>
--	---

FCC 492A

**PRICE CAP REGULATION  
RATE OF RETURN MONITORING REPORT**  
(Read Instructions on 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	\$37,064		\$0
2. Total Expenses and Taxes	\$32,884		\$0
3. Oper. Inc. (Net Return)(1-2)	\$4,180		\$0
4. Rate Base (Avg. Net Invest.)	\$29,339		\$0
5. Rate of Return (Ln3/Ln4)	14.25%		0.00%
6. Sharing/Low End Adjustment Amount	\$0		\$0
7. FCC Ordered Refund - Amortized for Current Period	\$0		\$0

**Remarks**

Subtotals, totals and rates of return were calculated from whole dollars and may not match detail lines due to rounding. Revenues from services excluded from Price Cap regulation totaled, in thousands, \$7193, while expenses totaled \$6263 and rate base totaled \$5588. Information for excluded services was not included in Column A.

**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, information 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 March 31, 2005	Typed Name of Person Signing Michael D. Rhoda  Telephone No. 501-905-5346	Title of Person Signing VP- Business Development	Signature 
------------------------	---	---	--

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.

See reverse side for information regarding public burden estimate.

<p>1. Name and Address of Reporting Company:  ALLTEL Nebraska, Inc. One Allied Drive Little Rock, AR 72203</p>	<p>2. Reporting Calendar Year (A) From: Jan. 1, 2003 To: Dec. 31, 2003  (B) First Report Filed: March 30, 2004  (C) Final Report Filed: March 31, 2005</p>
--	--

FCC 492A

**PRICE CAP REGULATION  
RATE OF RETURN MONITORING REPORT**  
(Read Instructions on 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	\$35,273	\$35,273	\$0
2. Total Expenses and Taxes	\$28,866	\$28,866	\$0
3. Oper. Inc. (Net Return)(1-2)	\$6,407	\$6,407	\$0
4. Rate Base (Avg. Net Invest.)	\$47,705	\$47,705	\$0
5. Rate of Return (Ln3/Ln4)	13.43%	13.43%	0.00%
6. Sharing/Low End Adjustment Amount	\$0	\$0	\$0
7. FCC Ordered Refund - Amortized for Current Period	\$0	\$0	\$0

**Remarks**

Subtotals, totals and rates of return were calculated from whole dollars and may not match detail lines due to rounding. Revenues from services excluded from Price Cap regulation totaled, in thousands, \$5059, while expenses totaled \$4315 and rate base totaled \$6254.

Information for excluded services was not included in Column A.

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, information 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  March 31, 2005	Typed Name of Person Signing Michael D. Rhoda  Telephone No. 501-905-5346	Title of Person Signing  VP- Business Development	Signature  
----------------------------	---	---	--

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.

Filing Date: 06/16/05  
 Filing Entity: COKY - Kentucky ALLTEL - London  
 Transmittal Number: 150  
 June 16, 2005 Annual Access Charge Tariff Filing (COKYAN05.wk4)

Exhibit EXG

**Exogenous Cost Changes Detail**

	<u>7/04-6/05</u>	<u>7/05-6/06</u>	<u>Exogenous</u>
<b><u>Telecommunications Relay Service Support:</u></b>			
Removal 7/03-6/04 Trueup DA 04-465	35,234	53,907 (7,116)	18,673 <u>(7,116)</u> 11,557

<b><u>North American Numbering Plan Administration:</u></b>	208	53	(155)
---	-----	----	-------

<b><u>Regulatory Fee Support:</u></b>	21,579	24,809	3,230
---------------------------------------	--------	--------	-------

	<u>2003</u>	<u>2004</u>
Total Common Line MOUs	856,729,086	197,996,343
Average CPTs = Access Lines	281,948	101,270
MOUs / Access Line	3,038.60	1,955.14
Growth Rate (g)		-35.66%

	2004 Annual		Regulatory	Telecom	North American
	Total	Interstate	Fee	Relay	Numbering Plan
	End User Revenues	End User Revenues	Fee	Service	Administration
	<u>(499A)</u>	<u>(499A)</u>	(C)=B * 0.00243	(D) = B * 0.00528	(E) = A * 0.0000052
	(A)	(B)			
Exogenous Amount	46,886,640	10,209,636	24,809	53,907	53

	<u>2003 Annual (499)</u>	Trueup Removal Factor	<u>7/03-6/04 Trueup</u>	<u>7/03-6/04 TRS</u>
	<u>(A)</u>	(B)=B/A'	<u>(C)=TL#138</u>	<u>(D)=-C'*B'</u>
Exogenous True-up 7/03-6/04 DA 04-465	9,897,243	1.0316	6,898	(7,116)

	Common Line	Database	Billing Name	Special	Excluded	Total Less
	<u>499A Ln 405(d)</u>	<u>Access</u>	<u>and Address</u>	<u>499A Ln 406(d)</u>	<u>Revenues</u>	<u>ATS Revenue</u>
	<u>SUM-1 R160a</u>	<u>SUM-1 R165a</u>	<u>SUM-1 R165a</u>	<u>SUM-1 R165a</u>	<u>SUM-1 R165a</u>	<u>SUM-1 R165a</u>
499A 2004 End User Revenues	\$ 8,313,485	\$ -	\$ -	\$ 1,340,931	\$ 555,220	\$ 10,209,636
Allocation Basis	81.43%	0.00%	0.00%	13.13%	5.44%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 9,411	\$ -	\$ -	\$ 1,518	\$ 629	\$ 11,557
NANPA	\$ (126)	\$ -	\$ -	\$ (20)	\$ (8)	\$ (155)
Regulatory Fee Support:	\$ 2,630	\$ -	\$ -	\$ 424	\$ 176	\$ 3,230
	\$ 11,915	\$ -	\$ -	\$ 1,922	\$ 796	\$ 13,837

Filing Date: 06/16/05  
 Filing Entity: GTKY - Kentucky ALLTEL - Lexington  
 Transmittal Number: 150  
 June 16, 2005 Annual Access Charge Tariff Filing (GTKYAN05.WK4)

Exhibit EXG

**Exogenous Cost Changes Detail**

	<u>7/04-6/05</u>	<u>7/05-6/06</u>	<u>Exogenous</u>
<b><u>Telecommunications Relay Service Support:</u></b>			
Removal 7/03-6/04 Trueup DA 04-465	165,796	245,620 (31,158)	79,824 (31,158)
			48,667

	<u>7/04-6/05</u>	<u>7/05-6/06</u>	<u>Exogenous</u>
<b><u>North American Numbering Plan Administration:</u></b>			
	978	242	(736)

	<u>7/04-6/05</u>	<u>7/05-6/06</u>	<u>Exogenous</u>
<b><u>Regulatory Fee Support:</u></b>			
	101,527	113,041	11,514

	<u>2003</u>	<u>2004</u>
<b><u>Growth Rate of CCL MOU/Line (g)</u></b>		
Total Common Line MOUs	856,729,086	749,256,082
Average CPTs = Access Lines	281,948	414,642
MOUs / Access Line	3,038.60	1,807.00
Growth Rate (g)		-40.53%

	2004 Annual		Regulatory	Telecom	North American
	Total	Interstate	Fee	Relay	Numbering Plan
	End User Revenues	End User Revenues	Fee	Service	Administration
	(499A)	(499A)			
	(A)	(B)	(C)=B * 0.00243	(D) = B * 0.00528	E) = A * 0.0000052
Exogenous Amount	202,820,377	46,518,953	113,041	245,620	242

	<u>2003 Annual (499)</u>	<u>Trueup Removal Factor</u>	<u>7/03-6/04 Trueup</u>	<u>7/03-6/04 TRS</u>
	(A)	(B)=B/A'	(C)=TL#138	(D)=-C'*B'
Exogenous True-up 7/03-6/04 DA 04-465	46,571,944	0.9989	31,193	(31,158)

	Common Line	Database	Billing Name	Special	Excluded	Total Less
	499A Ln 405(d)	Access	and Address	499A Ln 406(d)	Revenues	ATS Revenue
		SUM-1 R160a	SUM-1 R165a			
499A 2004 End User Revenues	\$ 33,388,979	\$ -	\$ -	\$ 9,238,193	\$ 3,891,781	\$ 46,518,953
Allocation Basis	71.78%	0.00%	0.00%	19.86%	8.37%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 34,930	\$ -	\$ -	\$ 9,665	\$ 4,071	\$ 48,667
NANPA	\$ (528)	\$ -	\$ -	\$ (146)	\$ (62)	\$ (736)
Regulatory Fee Support:	\$ 8,264	\$ -	\$ -	\$ 2,287	\$ 963	\$ 11,514
	\$ 42,666	\$ -	\$ -	\$ 11,805	\$ 4,973	\$ 54,471

Filing Date: 06/16/05  
 Filing Entity: LTNE - ALLTEL Nebraska, Inc.  
 Transmittal Number: 150  
 June 16, 2005 Annual Access Charge Tariff Filing (LTNEAN05.wk4)

Exhibit EXG

**Exogenous Cost Changes Detail**

	<u>7/04-6/05</u>	<u>7/05-6/06</u>	<u>Exogenous</u>
<b><u>Telecommunications Relay Service Support:</u></b>			
Removal 7/03-6/04 Trueup DA 04-465	81,206	123,266 (13,535)	42,060 <u>(13,535)</u> 28,525

<b><u>North American Numbering Plan Administration:</u></b>	479	121	(358)
---	-----	-----	-------

<b><u>Regulatory Fee Support:</u></b>	49,727	56,731	7,003
---------------------------------------	--------	--------	-------

<b><u>Growth Rate of CCL MOU/Line (g)</u></b>	<u>2003</u>	<u>2004</u>
Total Common Line MOUs	856,729,086	688,728,101
Average CPTs = Access Lines	281,948	257,041
MOUs / Access Line	3,038.60	2,679.45
Growth Rate (g)		-11.82%

	2004 Annual		Regulatory	Telecom	North American
	Total	Interstate	Fee	Relay	Numbering Plan
	End User Revenues			Service	Administration
	<u>( 499A )</u>	<u>( 499A )</u>			
	(A)	(B)	(C)=B * 0.00243	(D) = B * 0.00528	(E) = A * 0.0000052
Exogenous Amount	118,363,126	23,345,885	56,731	123,266	121

	<u>2003 Annual (499)</u>	Trueup Removal Factor	<u>7/03-6/04 Trueup</u>	<u>7/03-6/04 TRS</u>
	<u>(A')</u>	<u>(B')=B/A'</u>	<u>(C')=TL#138</u>	<u>(D')=-C'*B'</u>
Exogenous True-up 7/03-6/04 DA 04-465	22,810,731	1.0235	13,225	(13,535)

	Common Line	Database	Billing Name	Special	Excluded	Total Less
	<u>499A Ln 405(d)</u>	<u>Access</u>	<u>and Address</u>	<u>499A Ln 406(d)</u>	<u>Revenues</u>	<u>ATS Revenue</u>
		<u>SUM-1 R160a</u>	<u>SUM-1 R165a</u>			
499A 2004 End User Revenues	\$ 16,405,381	\$ -	\$ -	\$ 5,082,688	\$ 1,857,816	\$ 23,345,885
Allocation Basis	70.27%	0.00%	0.00%	21.77%	7.96%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 20,045	\$ -	\$ -	\$ 6,210	\$ 2,270	\$ 28,525
NANPA	\$ (251)	\$ -	\$ -	\$ (78)	\$ (28)	\$ (358)
Regulatory Fee Support:	\$ 4,921	\$ -	\$ -	\$ 1,525	\$ 557	\$ 7,003
	\$ 24,715	\$ -	\$ -	\$ 7,657	\$ 2,799	\$ 32,372

Filing Date: June 16, 2005  
Transmittal Number: 150

Exhibit CMT

**July 1, 2005 Price Cap Annual Filing  
CMT / Line Composite Rate**

	TL#138 07/1/2004 CMT/Line <u>CAP-1 Row 460</u> (A)	Total 2004 Access Lines <u>CAP-1 Row 130</u> (B)	Maximum CMT Revenue <u>CAP-1 Row 600</u> (C)	CMT/Line <u>CAP-1 Row 460</u> (D) = C / B
Kentucky ALLTEL - London	7.6528568	1,215,237	\$ 9,312,081.09	7.66276956

Filing Date: June 16, 2005  
Transmittal Number: 150

Exhibit CMT

**July 1, 2005 Price Cap Annual Filing  
CMT / Line Composite Rate**

	TL#138 07/1/2004 CMT/Line <u>CAP-1 Row 460</u> (A)	Total 2004 Access Lines <u>CAP-1 Row 130</u> (B)	Maximum CMT Revenue <u>CAP-1 Row 600</u> (C)	CMT/Line <u>CAP-1 Row 460</u> (D) = C / B
Kentucky ALLTEL - Lexington	9.3141226	4,975,700	\$ 46,387,475.66	9.32280396

Filing Date: June 16, 2005  
Transmittal Number: 150

Exhibit CMT

**July 1, 2005 Price Cap Annual Filing  
CMT / Line Composite Rate**

	TL#138 07/1/2004 CMT/Line <u>CAP-1 Row 460</u> (A)	Total 2004 Access Lines <u>CAP-1 Row 130</u> (B)	Maximum CMT Revenue <u>CAP-1 Row 600</u> (C)	CMT/Line <u>CAP-1 Row 460</u> (D) = C / B
ALLTEL Nebraska, Inc.	4.9953460	3,084,492	\$ 15,404,861.24	4.9942944

**Services Outside of Price Cap**  
**Company Name: Kentucky ALLTEL, Inc.**  
**Filing Date: 06/16/05**

**OUTPC-1**

**Rate Element Detail**

**Tariff Section**

**Packet Services**

Frame Relay Services - Recurring and NonRecurring

FCC #3 16.5.2, 16.5.3, 16.5.7

Digital Subscriber Line Technology - Recurring and NonRecurring

FCC #3 9.4, 16.5.6, 16.5.8, 16.5.9

TCP/IP Data Aggregation - Recurring and Non Recurring

FCC #3 16.5.1

Asynchronous Transfer Mode - Recurring and NonRecurring

FCC #3 16.5.4, 16.5.5

**Switched Access Elements**

Interim 500 Access Service - Pass-Through Charge

FCC #3 6.8.3

**End User Charges**

Federal USF End User Charge

FCC #3 4.7

**Gov't Services**

Special Federal Government Access Services - GETS - Recurring and NonRecurring

FCC #3 10.5.3

**Miscellaneous/Other**

Special Facilities Routing of Access Services - ICBs

FCC #3 11.2

Specialized Services or Arrangements - ICBs

FCC #3 12.2

End User Presubscription - NonRecurring

FCC #3 13.5.2

**Services Outside of Price Cap**  
**Company Name: Kentucky ALLTEL, Inc.**  
**Filing Date: 06/16/05**

**OUTPC-2**

**Rate Element Detail**

**Tariff Section**

**Order**

**Allowing Removal**

Service that were in PC and have been removed

Frame Relay Service

FCC #3 (All Sections)

Digital Switched Service

FCC #3 (All Sections)

\*Includes entrance facilities, direct-trunked transport, the flat-rated portion of tandem-switched transport, and the optional features and functions associated with these services.

Special Access

FCC #3 Section 22

FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking

\*Includes channel terminations between the end office and the customer premises, channel terminations between the IXC POP and the serving wire center, channel mileage and the optional features and functions associated with these services.

**Services Outside of Price Cap**  
**Company Name: ALLTEL Nebraska, Inc.**  
**Filing Date: 06/16/05**

**OUTPC-1**

**Rate Element Detail**

**Tariff Section**

**Special Construction/ICBs**

Special Construction - ICBs

FCC #5 3

**Collocation/Interconnection**

EIS - Physical Collocation - Recurring and NonRecurring

FCC #3 8.4.2

**Packet Services**

Frame Relay Services - Recurring and NonRecurring

Digital Services Tariff 9.6

Digital Subscriber Line Technology - Recurring and NonRecurring

FCC #3 9.4

**Switched Access Elements**

Interim 500 Access Service - Pass-Through Charge

FCC #3 6.8.3

**End User Charges**

Federal USF End User Charge

FCC #3 4.7

**Gov't Services**

Special Federal Government Access Services - GETS - Recurring and NonRecurring

FCC #3 10.5.3

**Miscellaneous/Other**

Special Facilities Routing of Access Services - ICBs

FCC #3 11.2

Specialized Services or Arrangements - ICBs

FCC #3 12.2

End User Presubscription - NonRecurring

FCC #3 13.5.2

**Services Outside of Price Cap**  
**Company Name: ALLTEL Nebraska, Inc.**  
**Filing Date: 06/16/05**

**OUTPC-2**

**Rate Element Detail**

**Tariff Section**

**Order**

**Allowing Removal**

Service that were in PC and have been removed

Frame Relay Service

FCC #3 (All Sections)

Digital Switched Service

FCC #3 (All Sections)

\*Includes entrance facilities, direct-trunked transport, the flat-rated portion of tandem-switched transport, and the optional features and functions associated with these services.

Special Access

FCC #3 Section 22

FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking

\*Includes channel terminations between the end office and the customer premises, channel terminations between the IXC POP and the serving wire center, channel mileage and the optional features and functions associated with these services.



Filing Date: June 16, 2005  
Transmittal Number: 150

Exhibit Transport MOUs

**July 1, 2005 Price Cap Annual Filing  
Development of LEC Transport MOUs**

	<u>LEC TIC MOUs</u> (A)	<u>Meet-Point MOUs</u> (B)	<u>Wireless MOUs</u> (C)	<u>LEC Transport MOUs</u> (D) = A + B + C
ALLTEL Nebraska, Inc.	678,099,070	288,048,218	61,724,618	1,028,743,636
Kentucky ALLTEL - London	288,160,947	50,238,688	21,530,866	358,847,771
Kentucky ALLTEL - Lexington	626,299,152	49,259,484	28,148,276	703,706,912

Exhibit USF

**ALLTEL Communications, Inc.**

**MLB & Centrex USF Factor Calculation**

Region	Company Name	Total MLB B	Centrex C	% Centrex of MLB D = C / B	MLB SLC Rate E	MLB I/S Retail Revenue F = E * B	MLB USF Contribution G = F * 10.2%	Adj MLB Lines H = B - (C * 8/9)	USF Chargeable I = E * H	MLB Revenue	Recovery Factor J = NECA or G / I	Non Centrex per Line Factor K = J	Centrex Per Line Factor L = K / 9
NE	KENTUCKY ALLTEL _ LEXINGTON	97,245	28,426	0.292313229	\$ 9.20	\$ 894,654.00	\$ 91,254.71	71,977	\$ 662,192.49	0.1378069		13.8%	1.5%
NE	KENTUCKY ALLTEL _ LONDON	13,843	1,407	0.101639818	\$ 9.20	\$ 127,355.60	\$ 12,990.27	12,592	\$ 115,849.47	0.1121306		11.2%	1.2%
WE	ALLTEL NEBRASKA	82,534	36,479	0.441987545	\$ 5.86	\$ 483,649.24	\$ 49,332.22	50,108	\$ 293,634.18	0.1680057		16.8%	1.9%