

COS-1(P)
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number 165
COSA: ALNYAN06

Rate of Return TRP For Companies Filing Under CFR 61.38
Cost Analysis Summary
Test Year: 7/06 - 6/07

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	Interstate Inter- exchange (G)	ROR Regulated US Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)	
Revenues																						
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	17,118,000	0	346	7,727,087	7,727,433	1,599,820	0	4,870	83,633	0	944,594	314,614	2,632,917	6,757,650	
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	n/a	n/a	n/a	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	n/a	0	0	0	0	0	n/a	n/a	n/a	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	n/a	0	0	0	0	n/a	n/a	n/a	n/a	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	n/a	179,270	0	7	114,177	114,184	10,645	0	0	0	0	12,528	n/a	23,181	41,905	
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	17,297,270	0	353	7,841,265	7,841,617	1,610,465	0	4,877	83,633	0	967,122	n/a	2,656,098	6,799,555	
Expenses																						
170 Plant Specific	n/a	n/a	n/a	n/a	n/a	n/a	3,806,246	1,641	17,670	3,786,935	0	55	1,234,517	1,234,571	979,324	0	2,875	0	105,314	n/a	1,087,513	1,484,861
171 Network Support	n/a	n/a	n/a	n/a	n/a	96,642	21	1,240	95,380	0	7	43,725	43,732	10,401	0	41	0	7,015	n/a	17,458	34,190	
172 General Support	n/a	n/a	n/a	n/a	688,097	1,620	7,751	678,726	0	48	312,500	312,548	77,122	0	320	0	0	47,844	n/a	125,286	240,892	
173 Central Office	n/a	n/a	n/a	n/a	2,041,803	0	2,794	2,038,810	0	0	22,659	22,659	891,801	0	2,484	0	0	17,327	n/a	911,612	1,104,539	
174 Operator Systems	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
175 COE Switching	n/a	n/a	n/a	n/a	894,265	0	0	894,265	0	0	0	0	891,801	0	2,464	0	0	0	n/a	894,265	0	
176 COE Transmission	n/a	n/a	n/a	n/a	1,147,338	0	2,794	1,144,545	0	0	22,659	22,659	0	0	20	0	0	17,327	n/a	17,347	1,104,539	
177 IOT	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	979,905	0	5,885	974,020	0	0	855,632	855,632	0	0	29	0	0	33,158	n/a	33,157	85,230	
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,292,224	0	9,664	2,282,560	0	61	1,366,110	1,366,171	102,167	0	414	0	0	61,639	n/a	164,221	752,169	
190 Depreciation / Amortization	10,460,644	513,523	0	9,947,120	3,297,861	455	42,019	3,255,387	0	13	1,255,342	1,256,355	496,356	0	1,878	0	0	252,963	n/a	751,197	1,247,835	
200 Customer Operations	n/a	n/a	n/a	n/a	1,368,346	293,063	2,989	1,062,284	44	44	357,221	357,265	71,980	0	275	66,293	0	46,721	n/a	185,276	519,743	
201 Marketing	n/a	n/a	n/a	n/a	515,252	45	2,985	512,221	0	14	89,417	89,431	22,760	0	69	0	0	16,128	n/a	38,957	383,834	
202 Local Business Office	n/a	n/a	n/a	n/a	62,597	0	0	62,597	0	0	0	0	0	0	0	0	0	0	n/a	62,597	0	
203 Revenue Accounting	n/a	n/a	n/a	n/a	790,498	293,018	14	487,466	0	30	267,804	267,834	49,230	0	204	3,896	0	30,593	n/a	83,722	136,909	
204 Other Billing & Collection	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
210 Access	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
220 Corporate Operations	n/a	n/a	n/a	n/a	1,685,898	65,840	6,984	1,613,074	0	36	662,152	662,188	253,049	0	784	14,936	0	48,116	n/a	316,884	634,002	
230 AFUDC	n/a	n/a	n/a	n/a	21,972	5	295	21,673	0	2	9,901	9,903	2,374	0	9	0	0	1,634	n/a	4,017	7,753	
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	434	0	177	434	0	12	0	177	47	0	0	0	0	50	n/a	86	147	
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,607,620	10,959	17,630	1,579,031	0	86	706,960	707,046	184,633	0	678	2,404	0	106,673	n/a	294,389	577,595	
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	14,070,801	371,965	97,273	13,601,364	0	297	5,593,379	5,593,676	2,089,939	0	6,911	83,633	0	623,110	n/a	2,803,593	5,204,094	
FIT Adjustments																						
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
290 Federal Income Taxes	n/a	n/a	n/a	2,814,012	1,164,507	328	17,306	1,146,874	0	9	552,076	552,085	(15,178)	0	(18)	0	0	103,527	n/a	88,332	506,457	
300 Total Expenses & Taxes	n/a	n/a	n/a	2,814,012	15,235,108	n/a	114,579	14,748,237	0	306	6,145,455	6,145,761	2,074,762	0	6,893	83,633	0	726,637	n/a	2,891,925	5,710,551	
Telephone Plant in Service																						
310 General Support	21,115,862	2,085,925	0	19,059,937	6,210,949	14,190	95,548	6,101,212	0	427	2,744,083	2,744,510	701,730	0	1,993	0	0	507,350	n/a	1,211,073	2,145,629	
320 Central Office Equip-Switch	35,267,776	0	0	35,267,776	6,850,022	0	0	6,850,022	0	0	0	0	6,827,937	0	22,085	0	0	0	n/a	6,850,022	0	
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
323 Local Switching Cat. 3	35,267,776	0	0	35,267,776	6,850,022	0	0	6,850,022	0	0	0	0	6,827,937	0	22,085	0	0	0	n/a	6,850,022	0	
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
330 Central Office Equip-Trans	50,569,194	0	0	50,569,194	26,933,553	0	554,244	26,379,309	0	0	4,352,581	4,352,581	0	0	3,768	0	0	3,431,714	n/a	3,435,482	18,591,247	
331 Subscriber Lines	32,952,263	0	0	32,952,263	19,605,640	0	0	19,605,640	0	0	4,352,581	4,352,581	0	0	0	0	0	0	n/a	0	15,253,059	
332 Exchange Circuit	1,759,287	0	0	1,759,287	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
333 Interexchange Circuit	10,653,150	0	0	10,653,150	6,149,812	0	554,244	5,595,568	0	0	0	0	0	0	3,768	0	0	2,253,612	n/a	2,257,381	3,338,188	
334 Host Remote	5,204,493	0	0	5,204,493	1,178,101	0	0	1,178,101	0	0	0	0	0	0	0	0	0	1,178,101	1,178,101	1,178,101	0	
340 Cable & Wire	97,942,935	0	0	97,942,935	26,020,227	0	147,318	25,872,909	0	0	22,753,902	22,753,902	0	0	793	0	0	848,151	n/a	848,943	2,270,064	
341 Subscriber Lines	92,897,567	0	0	92,897,567	23,376,070	0	0	23,376,070	0	0	22,753,902	22,753,902	0	0	0	0	0	0	n/a	0	622,168	
342 Exchange	2,170,197	0	0	2,170,197	1,537,600	0	0	1,537,600	0	0	0	0	0	0	0	0	0	0	n/a	0	1,537,600	
343 Interexchange	1,604,390	0	0	1,604,390	809,458	0	147,318	662,140	0	0	0	0	0	0	793	0	0	551,052	n/a	551,845	110,295	
344 Host Remote	1,270,781	0	0	1,270,781	297,099	0	0	297,099	0	0	0	0	0	0	0	0	0	297,099	297,099	297,099	0	
350 Info Orig/Term Equipment	202,353	185,785	0	16,568	4,142	0	0	4,142	0	4,142	4,142	4,142	0	0	0	0	0	0	n/a	0	0	
360 Amortizable Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	n/a	0	0	
370 Total Plant in Service	205,098,120	2,241,710	0	202,856,410	66,018,894	14,190	797,110	65,207,594	0	4,569	29,850,566	29,855,135	7,529,667	0	28,639	0	0	4,787,214	n/a	12,345,520	23,006,939	
Adjustments to TPIS																						
380 Dep'r / Amor Reserve	150,521,151	23,087,085	0	127,434,067	38,671,299	6,843	388,275	38,276,181	0	4,188	17,078,006	17,082,194	6,793,961	0	25,986	0	0	2,438,776	n/a	9,258,724	11,935,263	
390 Accum Deferred Income Tax	17,243,016	282,251	0	16,960,765	5,355,231	1,246	65,699	5,288,287	0	36	2,468,273	2,468,310	693,083	0	2,503	0	0	376,963	n/a	1,072,549	1,747,428	
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,408,658	307	17,681	1,388,970	0	96	635,796	635,894	156,232	0	599	0	0	102,825	n/a	255,456	493,620	
Return Data																						
410 Average Rate Base	n/a	n/a	n/a	n/a	23,399,321	n/a	n/a	23,032,987	0	443	10,940,082	10,940,525	198,864	0	749	0	0	2,074,100	n/a	2,273,703	9,817,868	
420 Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	2,591,111	0	50	1,230,759	1,230,809	22,371	0	84	0	0	233,336	n/a	255,792	1,104,510	
430 Rate of Return	n/a	n/a	n/a	n/a	n/a	n/a	n/a	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	0.00%	0.00%	11.25%	n/a	11.25%	11.25%	

COS-1(H)
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number 165
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Rate of Return TRP
Cost Analysis Summary
Historical, Calendar Year 2005

	Total Company (A)	Part 64 Adjustments (B)	Other Adjustments (C)	Subject to Separations (D)	Total Interstate (E)	Billing & Collection (F)	Interstate Inter- exchange (G)	ROR Regulated IS Access (H)	Pay Phone (I)	Inside Wire (J)	BFP (K)	Total Common Line (L)	Local Switching (M)	Equal Access (N)	SS7 (O)	Information (P)	Tandem Switching (Q)	Local Transport (R)	Host Remote (S)	Total Switched Traffic Sensitive (T)	Special Access (U)
Revenues																					
100 Network Access	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15,066,209	0	253	7,622,218	7,622,471	1,547,310	0	4,648	0	695,025	271,899	314,614	2,518,882	4,924,855
110 Uncollectibles	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	
120 Common Line Support	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0 n/a	n/a	n/a	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	n/a	0	0	0	0	0	0	n/a	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	n/a	0	0	0	0	0 n/a	n/a	n/a	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	n/a	171,749	0	7	115,612	115,620	11,205	0	0	0	7,826	4,424 n/a	n/a	23,461	32,668
160 Net Revenues	n/a	n/a	n/a	n/a	n/a	n/a	n/a	15,237,958	0	260	7,737,831	7,738,091	1,558,514	0	4,655	0	702,850	276,323	n/a	2,542,343	4,967,523
Expenses																					
170 Plant Specific	n/a	n/a	n/a	n/a	3,302,410	1,690	17,019	3,303,700	0	55	1,211,169	1,211,214	867,973	0	2,518	0	59,900	42,620 n/a	0	973,011	1,099,476
171 Network Support	n/a	n/a	n/a	n/a	87,896	22	1,172	86,501	0	7	43,705	43,712	10,687	0	42	0	5,220	1,421 n/a	0	17,370	25,420
172 General Support	n/a	n/a	n/a	n/a	624,598	1,668	7,319	615,611	0	48	312,368	312,417	79,153	0	326	0	35,949	9,356 n/a	0	124,785	178,410
173 Central Office	n/a	n/a	n/a	n/a	1,666,153	0	2,872	1,663,281	0	0	27,544	27,544	778,133	0	2,121	0	18,731	0 n/a	0	798,986	836,751
174 Operator Systems	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
175 COE Switching	n/a	n/a	n/a	n/a	780,233	0	0	780,233	0	0	0	0	778,133	0	2,100	0	0	0 n/a	0	780,233	0
176 COE Transmission	n/a	n/a	n/a	n/a	885,920	0	2,872	883,048	0	0	27,544	27,544	0	0	22	0	18,731	0 n/a	0	18,753	836,751
177 IOT	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
178 Cable & Wire Facilities	n/a	n/a	n/a	n/a	923,963	0	5,656	918,307	0	0	827,542	827,542	0	0	29	0	31,842	n/a	0	31,871	58,894
180 Plant Non-Sp. Less Dep/Amor	n/a	n/a	n/a	n/a	2,124,939	0	9,135	2,115,804	0	62	1,367,705	1,367,767	104,975	0	424	0	46,568	11,870 n/a	0	163,836	584,201
190 Depreciation / Amortization	3,102,538	152,307	0	9,551,013	462	39,010	2,950,231	789	0	13	1,252,963	1,252,976	498,389	0	1,889	0	199,783	36,212 n/a	0	736,272	921,511
200 Customer Operations	n/a	n/a	n/a	n/a	1,140,079	292,847	2,409	844,823	0	43	343,605	343,648	70,447	0	267	0	33,298	74,895 n/a	0	178,907	322,268
201 Marketing	n/a	n/a	n/a	n/a	296,965	40	2,394	294,551	0	12	76,078	76,090	19,819	0	60	0	10,182	2,779 n/a	0	32,840	185,620
202 Local Business Office	n/a	n/a	n/a	n/a	62,596	0	0	62,596	0	0	0	0	0	0	0	0	62,596 n/a	0	0	62,596	0
203 Revenue Accounting	n/a	n/a	n/a	n/a	790,497	292,807	14	487,676	0	31	267,527	267,558	50,628	0	206	0	23,117	9,520 n/a	0	83,471	136,648
204 Other Billing & Collection	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
210 Access	n/a	n/a	n/a	n/a	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
220 Corporate Operations	n/a	n/a	n/a	n/a	1,360,311	60,496	6,050	1,293,764	0	33	599,201	599,234	213,468	0	646	0	28,765	26,676 n/a	0	269,554	424,976
230 AFUDC	n/a	n/a	n/a	n/a	20,556	5	287	20,263	0	2	10,189	10,191	2,508	0	9	0	1,253	342 n/a	0	4,112	5,960
240 Other Exp. & Adjustments	n/a	n/a	n/a	n/a	470	0	11	460	0	0	218	218	59	0	0	0	37	11 n/a	0	107	134
250 Taxes Other than FIT	n/a	n/a	n/a	n/a	1,111,375	10,728	12,365	1,088,283	0	58	537,479	537,538	142,815	0	515	0	59,440	18,278 n/a	0	221,048	329,697
260 Total Exp and Other Taxes	n/a	n/a	n/a	n/a	12,010,370	366,228	86,286	11,557,856	0	265	5,322,520	5,322,785	1,900,634	0	6,267	0	429,044	210,903 n/a	0	2,546,848	3,688,223
FIT Adjustments																					
270 Adjustment for FIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
280 Amortized ITC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
290 Federal Income Taxes	n/a	n/a	n/a	3,720,164	1,296,246	402	19,034	1,276,810	0	(3)	680,273	680,270	40,801	0	155	0	93,536	22,008 n/a	0	156,500	440,041
300 Total Expenses & Taxes	n/a	n/a	n/a	3,720,164	13,306,617	n/a	105,320	12,834,666	0	283	6,002,792	6,003,055	1,941,434	0	6,422	0	522,580	232,910 n/a	0	2,703,347	4,128,264
Telephone Plant in Service																					
310 General Support	19,125,404	610,258	0	18,515,146	5,657,539	14,402	90,491	5,552,547	0	439	2,735,224	2,735,654	718,733	0	2,021	0	377,764	103,476 n/a	0	1,201,994	1,614,999
320 Central Office Equip-Switch	35,233,617	0	0	35,233,617	6,852,459	0	0	6,852,459	0	0	0	0	6,830,111	0	22,348	0	0	0 n/a	0	6,852,459	0
321 Operator Systems	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
323 Local Switching Cat. 3	35,233,617	0	0	35,233,617	6,852,459	0	0	6,852,459	0	0	0	0	6,830,111	0	22,348	0	0	0 n/a	0	6,852,459	0
324 Equal Access	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
330 Central Office Equip-Trans	44,788,996	0	0	44,788,996	21,639,885	0	501,992	21,137,893	0	0	4,465,123	4,465,123	0	0	3,459	0	3,134,282	0 n/a	0	3,137,741	13,535,030
331 Subscriber Lines	28,624,777	0	0	28,624,777	14,927,681	0	0	14,927,681	0	0	4,465,123	4,465,123	0	0	0	0	0	0 n/a	0	0	10,462,558
332 Exchange Circuit	1,628,898	0	0	1,628,898	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
333 Interexchange Circuit	9,805,173	0	0	9,805,173	5,642,415	0	501,992	5,140,423	0	0	0	0	0	0	3,459	0	2,064,492	0 n/a	0	2,067,951	3,072,472
334 Host Remote	4,730,149	0	0	4,730,149	1,069,789	0	0	1,069,789	0	0	0	0	0	0	0	0	1,069,789	0	0	1,069,789	0
340 Cable & Wire	93,787,579	0	0	93,787,579	24,441,037	0	141,093	24,299,944	0	0	21,928,407	21,928,407	0	0	759	0	812,214 n/a	0	812,973	1,568,564	
341 Subscriber Lines	89,469,305	0	0	89,469,305	22,411,164	0	0	22,411,164	0	0	21,928,407	21,928,407	0	0	0	0	0	0 n/a	0	462,757	0
342 Exchange	1,575,953	0	0	1,575,953	870,185	0	0	870,185	0	0	0	0	0	0	0	0	0	0 n/a	0	870,185	0
343 Interexchange	1,536,241	0	0	1,536,241	775,143	0	141,093	634,050	0	0	0	0	0	0	759	0	527,670 n/a	0	528,429	105,622	
344 Host Remote	1,217,080	0	0	1,217,080	284,544	0	0	284,544	0	0	0	0	0	0	0	0	284,544 n/a	284,544	0	284,544	0
350 Info Orig/Term Equipment	61,790	45,544	0	16,246	4,062	0	0	4,062	0	4,062	4,062	4,062	0	0	0	0	0	0 n/a	0	0	0
360 Amortizable Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0 n/a	0	0	0
370 Total Plant in Service	192,997,385	655,802	0	192,341,584	58,594,982	14,402	733,576	57,847,004	0	4,491	29,128,755	29,133,246	7,548,844	0	28,587	0	3,512,045	915,689 n/a	0	12,005,166	16,708,592
Adjustments to TPIS																					
380 Dep'r / Amor Reserve	119,832,087	5,904,607	0	113,927,479	32,591,735	6,490	336,182	32,249,062	0	4,173	15,673,246	15,677,418	6,276,297	0	24,482	0	1,661,256	458,582 n/a	0	8,420,616	8,151,028
390 Accum Deferred Income Tax	17,393,377	86,616	0	17,306,762	5,204,824	1,320	69,103	5,134,392	0	407	2,586,151	2,586,558	707,491	0	2,554	0	306,909	86,751 n/a	0	1,103,706	1,444,128
400 Other Rate Base Adjust.	n/a	n/a	n/a	n/a	1,265,744	317	17,410	1,248,016	0	98	625,427	625,524	159,252	0	570	0	78,002	20,946 n/a	0	258,770	363,722
Return Data																					
410 Average Rate Base	Enter Data	n/a	n/a	n/a	22,064,167	n/a	n/a	21,711,586	0	9	11,494,785	11,494,794	724,308	0	2,120	0	1,621,863	391,302	n/a	2,738,614	7,477,158
420 Return	Enter Data	n/a	n/a	n/a	2,442,551	n/a	n/a	2,442,551	0	1	1,293,163	1,293,164	81,485	0	239	0	182,462	44,021 n/a	0	308,207	841,180
430 Rate of Return	Calculated Field	n/a	n/a	n/a	n/a	n/a	n/a	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	0.00%	11.25%	11.25% n/a	0	11.25%	11.25%

COS-2

Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
7/06 - 6/07 Forecast
Versus 2005 Actual

		Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
Forecast, 7/06 - 6/07							
	Revenue Requirement						
100	Depreciation / Amortization	1,256,355	751,197	1,247,835	42,474	3,297,861	9,947,120
105	Expense Less Dep & Amor	3,630,275	1,758,008	3,378,664	398,174	9,165,121	(9,947,120)
110	Taxes Less FIT	707,046	294,389	577,595	28,589	1,607,620	n/a
115	Return	1,230,809	255,792	1,104,510	0	2,591,111	n/a
120	FIT	552,085	88,332	506,457	17,634	1,164,507	2,814,012
125	Uncol., IDC & Other Adj.	(114,184)	(23,181)	(41,905)	0	(179,270)	n/a
130	Revenue Requirements	7,262,386	3,124,536	6,773,156	486,871	17,646,949	2,814,012
135	Access Service Revenue	7,262,386	3,124,536	6,773,156	486,871	17,646,949	2,814,012
	Rate Base						
140	Telephone Plant in Service	29,855,135	12,345,520	23,006,939	811,300	66,018,894	202,856,410
145	Rate Base Adjustments	635,894	259,456	493,620	17,988	1,406,958	n/a
150	Depreciation Reserves	17,082,194	9,258,724	11,935,263	395,118	38,671,299	127,434,067
155	Accum Deferred Income Tax	2,468,310	1,072,549	1,747,428	66,944	5,355,231	16,960,765
160	Average Rate Base	10,940,525	2,273,703	9,817,868	0	23,032,097	n/a
Actual, 1/05 - 12/05							
	Revenue Requirement						
190	Depreciation / Amortization	1,252,976	736,272	921,511	39,472	2,950,231	9,551,013
205	Expense Less Depr & Amor	3,532,271	1,589,528	2,437,015	389,950	7,948,764	(9,551,013)
210	Taxes Less FIT	537,538	221,048	329,697	23,092	1,111,375	n/a
215	Return	1,293,164	308,207	841,180	0	2,442,551	n/a
220	FIT	680,270	156,500	440,041	19,436	1,296,246	3,720,164
225	Uncol., IDC & Other Adj.	(115,620)	(23,461)	(32,668)	0	(171,749)	n/a
230	Revenue Requirements	7,180,600	2,988,093	4,936,776	471,950	15,577,419	3,720,164
235	Access Service Revenue	7,180,600	2,988,093	4,936,776	471,950	15,577,419	3,720,164
	Rate Base						
240	Telephone Plant in Service	29,133,246	12,005,166	16,708,592	747,978	58,594,982	192,341,584
245	Rate Base Adjustments	625,524	258,770	363,722	17,727	1,265,744	n/a
250	Depreciation Reserves	15,677,418	8,420,616	8,151,028	342,672	32,591,735	113,927,479
255	Accum Deferred Income Tax	2,586,558	1,103,706	1,444,128	70,432	5,204,824	17,306,762
260	Average Rate Base	11,494,794	2,739,614	7,477,158	0	21,711,566	n/a
Forecast, 7/05 - 6/06							
	Revenue Requirement						
100	Depreciation / Amortization	1,221,883	738,409	889,883	37,925	2,888,100	9,434,788
105	Expense Less Dep & Amor	3,501,003	1,535,868	1,564,192	418,662	7,019,726	20,826,057
110	Taxes Less FIT	647,530	268,367	363,340	26,871	1,306,109	4,260,325
115	Return	1,324,356	350,716	838,914	39,870	2,553,856	7,409,502
120	FIT	678,530	171,039	428,204	18,886	1,296,659	3,801,693

COS-2

Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
7/06 - 6/07 Forecast
Versus 2005 Actual

		Common Line (A)	Traffic Sensitive Switched (B)	Traffic Sensitive Special (C)	Other Interstate (D)	Total Interstate (E)	Total Co. Subject to Separations (F)
125	Uncol., IDC & Other Adj.	(95,603)	(23,807)	(30,934)	(2,637)	(152,982)	(535,971)
130	Revenue Requirements	7,277,700	3,040,591	4,053,600	539,577	14,911,467	45,196,394
135	Access Service Revenue	7,277,700	3,040,591	4,053,600	539,577	14,911,467	45,196,394
Rate Base							
140	Telephone Plant in Service	28,557,575	12,009,067	16,037,267	722,439	57,326,348	189,890,604
145	Rate Base Adjustments	464,439	207,845	263,357	13,661	949,302	3,029,709
150	Depreciation Reserves	14,869,884	8,088,573	7,543,220	319,722	30,821,398	108,305,749
155	Accum Deferred Income Tax	2,380,074	1,010,866	1,300,394	61,974	4,753,307	15,975,632
160	Average Rate Base	11,772,057	3,117,473	7,457,011	354,404	22,700,945	68,638,932

Actual, 1/04 - 12/04

Revenue Requirement							
200	Depreciation / Amortization	1,221,883	738,409	889,883	37,925	2,888,100	9,434,788
205	Expense Less Depr & Amor	3,501,003	1,535,868	1,564,192	418,662	7,019,726	20,826,057
210	Taxes Less FIT	647,530	268,367	363,340	26,871	1,306,109	4,260,325
215	Return	1,324,356	350,716	838,914	39,870	2,553,856	7,409,502
220	FIT	678,530	171,039	428,204	18,886	1,296,659	3,801,693
225	Uncol., IDC & Other Adj.	(95,603)	(23,807)	(30,934)	(2,637)	(152,982)	(535,971)
230	Revenue Requirements	7,277,700	3,040,591	4,053,600	539,577	14,911,467	45,196,394
235	Access Service Revenue	7,277,700	3,040,591	4,053,600	539,577	14,911,467	45,196,394
Rate Base							
240	Telephone Plant in Service	28,557,575	12,009,067	16,037,267	722,439	57,326,348	189,890,604
245	Rate Base Adjustments	464,439	207,845	263,357	13,661	949,302	3,029,709
250	Depreciation Reserves	14,869,884	8,088,573	7,543,220	319,722	30,821,398	108,305,749
255	Accum Deferred Income Tax	2,380,074	1,010,866	1,300,394	61,974	4,753,307	15,975,632
260	Average Rate Base	11,772,057	3,117,473	7,457,011	354,404	22,700,945	68,638,932 C.10

COS-2

Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
7/06 - 6/07 Forecast
Versus 2005 Actual

		Common Line (A) Line	Traffic Sensitive Switched (B) Switched	Traffic Sensitive Special (C) Special	Other Interstate (D) Interstate	Total Interstate (E) Interstate	Total Co. Subject to Separations (F) Separations
Forecast, 7/04 - 6/05							
	Revenue Requirement						
100	Depreciation / Amortization	1,207,040	748,680	960,074	37,650	2,953,445	9,512,191
105	Expense Less Dep & Amor	3,888,529	1,740,346	1,820,243	443,381	7,892,500	23,623,273
110	Taxes Less FIT	958,137	393,363	572,752	33,645	1,957,897	6,258,966
115	Return	1,365,523	326,001	904,447	40,869	2,636,841	7,551,590
120	FIT	600,042	114,925	401,645	16,782	1,133,393	3,209,553
125	Uncol., IDC & Other Adj.	(40,635)	(16,974)	(20,672)	(2,099)	(80,379)	(266,907)
130	Revenue Requirements	7,978,637	3,306,341	4,638,489	570,229	16,493,696	49,888,666
135	Access Service Revenue	7,978,637	3,306,341	4,638,489	570,229	16,493,696	49,888,666
Rate Base							
140	Telephone Plant in Service	29,330,890	12,346,770	17,757,290	756,221	60,191,171	196,472,044
145	Rate Base Adjustments	516,407	224,440	314,242	14,678	1,069,767	3,428,861
150	Depreciation Reserves	15,419,255	8,673,730	8,722,160	349,664	33,164,808	114,417,926
155	Accum Deferred Income Tax	2,290,062	999,692	1,309,842	57,950	4,657,546	15,547,246
160	Average Rate Base	12,137,981	2,897,787	8,039,531	363,284	23,438,584	69,935,733
Actual, 1/03 - 12/03							
	Revenue Requirement						
200	Depreciation / Amortization	1,160,015	738,217	925,697	36,687	2,860,615	9,254,758
205	Expense Less Depr & Amor	3,624,188	1,627,905	1,871,018	422,489	7,545,599	22,415,862
210	Taxes Less FIT	632,237	264,895	400,172	24,469	1,321,772	4,270,335
215	Return	1,323,818	400,940	923,549	40,086	2,688,393	7,778,592
220	FIT	668,058	191,980	463,781	18,473	1,342,291	3,912,690
225	Uncol., IDC & Other Adj.	(117,167)	(21,261)	(41,204)	(2,420)	(182,051)	(622,664)
230	Revenue Requirements	7,291,149	3,202,675	4,543,012	539,784	15,576,620	47,009,572
235	Access Service Revenue	7,291,149	3,202,675	4,543,012	539,784	15,576,620	47,009,572
Rate Base							
240	Telephone Plant in Service	26,852,899	11,933,116	17,236,456	696,527	56,718,999	184,462,281
245	Rate Base Adjustments	617,914	285,651	401,384	18,746	1,323,696	4,232,384
250	Depreciation Reserves	13,467,990	7,639,948	8,026,576	300,117	29,434,630	101,116,415
255	Accum Deferred Income Tax	2,235,551	1,014,912	1,401,942	58,835	4,711,240	15,524,387
260	Average Rate Base	11,767,272	3,563,908	8,209,322	356,322	23,896,824	72,053,863

MAG-1

Filing Date: 6/16/2006
Filing Entity: Telephone Company
Transmittal Number : 165 165
COSA: ALNYAN06 ALNYAN06

Rate-of Return TRP
MAG Adjustments
Test Year, 7/06 - 6/07

Access Element	Interstate Revenue Requirement Prior to Adjustments	Local Switching Support	Sub-Total	Line Port Transfer	Universal Service Fund Contribution
	(A) Note 1	(B) Note 2	(C) Cols. A-B	(D) Note 3	(E) Note 4
Carrier Common Line	\$7,242,581		\$7,242,581	\$474,422	\$963,908
Local Switching	\$2,089,542	508137	\$1,581,405	(\$474,422)	
Information	\$83,633		\$83,633		
Transport	\$944,594		\$944,594		
Special Access	\$6,757,650		\$6,757,650		
Total	\$17,118,000	\$508,137	\$16,609,863	\$0	\$963,908

Note 1: Source of Revenue Requirements Column (A)

Factor Used for Line Port Adjust

Carrier Common Line **TRP COS-1(P) Line 100, Column L**
Local Switching **TRP COS-1(P) Line 100, Column M**
Information **TRP COS-1(P) Line 100, Column P**
Transport **TRP COS-1(P) Line 100, Column Q,R,S**
Special Access **TRP COS-1(P) Line 100, Column U**

Note 2: Calculated using USAC Algorithm for Test Period

Note 3: Column C, Local Switching * Port Adjustment Factor

Note 4: Projected Amount per Account 6540

Note 5: From TRP Form MAG-2

Note 6: Distributed on Column G Totals

Frozen TIC Revenue	Interstate Revenue Requirement Subject to TIC Re-allocation	Frozen TIC Re- allocation	Interstate Revenue Requirement Subject to Rate Making
(F) Note 5	(G) Cols. C+D+E+F	(G) Note 6	
	\$6,753,095	\$106,408	\$7,823,411
	\$1,106,984	\$17,443	\$1,632,564
	\$83,633	\$1,318	\$84,951
\$250,479	\$694,115	\$10,937	\$705,052
	<u>\$6,757,650</u>	<u>\$114,373</u>	<u>\$6,872,023</u>
\$250,479	\$15,896,434	\$250,479	\$17,118,000

tment: 30.0000%

MAG-2

Filing Date: 6/16/2006

Filing Entity: ALNY

Transmittal Number : 165

COSA: ALNYAN06

Rate-of Return TRP

TIC Revenues

Test Year, 7/06 - 6/07

DEVELOPMENT FROZEN TIC REVENUE JULY 00 TO JUNE 01

Transport			
Month	Interconnection Charge Minutes Billed	Rate in Effect	Calculated Revenues
Jul-00	17,928,637	0.001141	\$20,457
Aug-00	20,253,502	0.001141	\$23,109
Sep-00	18,334,926	0.001141	\$20,920
Oct-00	17,047,422	0.001141	\$19,451
Nov-00	18,758,148	0.001141	\$21,403
Dec-00	18,069,528	0.001141	\$20,617
Jan-01	19,225,284	0.001141	\$21,936
Feb-01	18,190,283	0.001141	\$20,755
Mar-01	16,991,613	0.001141	\$19,387
Apr-01	19,375,600	0.001141	\$22,108
May-01	17,842,193	0.001141	\$20,358
Jun-01	17,508,692	0.001141	\$19,977

Total Frozen TIC Revenues

\$250,479

(Development based on FCC Order 01-304, Paragraph 103)

Or - Override (No Greater than Above):

\$250,479

(Actual TIC Revenue Used in December 17, 2001 Filing should be listed here)

Override = Actual TIC Revenues from Last Filing

(Development based on FCC Order 01-304, Paragraph 103)

Actual TIC Revenue Requirement from Filing Prior to MAG Filing in December 2001

399,686

REV-1

Filing Date: 6/16/2006
 Filing Entity: ALNY
 Transmittal Number : 165
 COSA: ALNYAN06

Rate-of-Return TRP
 Switched Access Revenue
 Test Year, 7/06 - 6/07

	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 Multiline Business EUCL	N/A	N/A	8.13	N/A	N/A	127254	1,034,575	N/A
110 Single Line Business EUCL	N/A	N/A	6.50	N/A	N/A	99200.0952	644,801	N/A
120 Residential EUCL	N/A	N/A	6.50	N/A	N/A	619251	4,025,132	N/A
130 Special Access Surcharge	N/A	N/A	25.00	N/A	N/A	24	7,200	N/A
140 Terminating CCL Premium	0.000000	N/A	N/A	N/A	N/A	N/A	0	N/A
150 Terminating CCL Non-Prem.	0.000000	N/A	N/A	N/A	N/A	N/A	0	N/A
160 Originating CCL Premium	0.000000	N/A	N/A	N/A	N/A	N/A	0	N/A
170 Originating CCL Non-Prem.	0.000000	N/A	N/A	N/A	N/A	N/A	0	N/A
180 Common Line - - Total	N/A	N/A	N/A	N/A	N/A	N/A	5,711,707	7,727,433
Information								
190 Directory Assistance	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200 White Page Surcharge Prem.	0.000415	N/A	N/A	204,973,821	N/A	N/A	85,064	N/A
210 White Pg. Surcharge Non-Prem.	0.000187	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	85064.13577	83,633
Local Switching								
240 Premium	0.005437	N/A	N/A	204,973,821	N/A	N/A	1,114,443	N/A
250 Non-Premium	0.002447	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	1114442.665	1,604,690
Local Transport								
280 Premium LT Term.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
290 Non-Prem. LT Term	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300 Premium LT Facility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
310 Non-Prem. LT Facility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
320 Tandem Switching	0.000000	N/A	N/A	68,177,989	N/A	N/A	0	N/A
330 TST Termination	0.000568	N/A	N/A	235,271,249	N/A	N/A	133,634	N/A
340 TST Facility	N/A	0.000281	N/A	N/A	1,082,205,941	N/A	304,100	N/A
350 Premium Interconnection	0.000000	N/A	N/A	204,973,821	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	112.00	N/A	N/A	0	0	N/A

	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	1927.7	N/A	N/A	0	N/A	0	N/A
390 DS3 Direct Term.	908.66	N/A	N/A	0	N/A	N/A	0	N/A
400 DS3 Direct Facility	N/A	N/A	84.99	N/A	N/A	0	0	N/A
410 DS1 Entrance Facility	N/A	181.83	N/A	N/A	118.8	N/A	21,601	N/A
420 DS1 Direct Term.	40.2	N/A	N/A	977.76	N/A	N/A	39,306	N/A
430 DS1 Direct Facility	N/A	N/A	18.17	N/A	N/A	7162.16329	130,137	N/A
440 VG Entrance Facility - 4 Wire	N/A	31.10	N/A	N/A	0	N/A	0	N/A
450 VG Direct Term.	21.27	N/A	N/A	0	N/A	N/A	0	N/A
460 VG Direct Facility	N/A	N/A	2.48	N/A	N/A	0	0	N/A
470 Other Transport	N/A	N/A	N/A	N/A	N/A	N/A	76,348	N/A
480 Local Transport - - Total	N/A	N/A	N/A	N/A	N/A	N/A	705,126	944,594
Special - - Voice Grade								
490 2-Wire Chan. Term.	N/A	19.44	N/A	N/A	222	N/A	4,316	N/A
500 4 -Wire Chan. Term.	N/A	31.1	N/A	N/A	632	N/A	19,655	N/A
510 Channel Mileage Term.	21.27	N/A	N/A	730.9505376	N/A	N/A	15,547	N/A
520 Channel Mileage Facility	N/A	N/A	2.48	N/A	N/A	5254.90994	13,032	N/A
530 Non-Recurring	N/A	215	N/A	N/A	0	N/A	0	N/A
Special - - High Capacity								
540 High Capacity Chan. Term.	N/A	181.83	N/A	N/A	9628	N/A	1,750,659	N/A
550 Channel Mileage Term.	40.2	N/A	N/A	8571.442412	N/A	N/A	344,572	N/A
560 Channel Mileage Facility	N/A	N/A	18.17	N/A	N/A	70525.802	1,281,454	N/A
570 Non-Recurring	N/A	303	N/A	N/A	96	N/A	29,088	N/A
580 Special Access - - Total	N/A	N/A	N/A	N/A	N/A	N/A	3,458,323	6,757,650

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).

REV-2

Filing Date: 6/16/2006

Filing Entity: ALNY

Transmittal Number : 165

COSA: ALNYAN06

Rate-of-Return TRP

Revenue Summary

Test Year, 7/06 - 6/07

	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	6,867,659	6,820,669	46,990	0
120 Local Switching	1,114,443	1,114,443	0	0
130 Equal Access	0	0	0	0
140 Information	85,064	85,064	0	0
150 Local Transport	705,126	650,237	54,889	0
160 Total TS - Switched	1,904,633	1,849,744	54,889	0

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

RTE-1

Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
Percent Change in
Historical Rate Levels

	7/1/2005 Rate (A)	Current Effective Rate (B)	Proposed 7/1/2006 Rate (C)	% Change 7/1/2004 to 7/1/06 (D)	% Change Current 7/1/2006 (E)
Switched Access					
100 Premium CCL Term. (\$/Mou)	N/A	N/A	N/A	N/A	N/A
110 N.P. CCL Term. (\$/Mou)	N/A	N/A	N/A	N/A	N/A
120 Premium Switching (\$/Mou)	0.00475400	0.00475400	0.00543700	14.37%	14.37%
130 N.P. Switching (\$/Mou)	0.00213900	0.00213900	0.00244700	14.40%	14.40%
140 Equal Access	N/A	N/A	N/A	N/A	N/A
End User Common Line					
150 Multiline Business (\$/Month)	6.68	6.68	8.13	21.71%	21.71%
160 Residential & Single Line Bus.	6.5	6.50	6.50	0.00%	0.00%
Local Transport Rates					
	(A)	(B)	(C)	(D)	(E)
170 Prem. LT (\$/Mou, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
180 N.P. LT (\$/Mou, Avg. Mileage)	N/A	N/A	N/A	N/A	N/A
190 DS1 Entr. Facility (\$/Circuit)	176.82	176.82	181.83	2.83%	2.83%
200 DS1 Direct Trunk (\$/Circuit)	39.09	39.09	40.20	2.84%	2.84%
210 Tdm Sw. Transport (\$/Circuit)	0.000552	0.000552	0.000568	2.90%	2.90%
220 Tdm. Switching (\$/Tdm. Mou)	0.000000	0.000000	0.000000	0.00%	0.00%
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)	112.00	112.00	112.00	0.00%	0.00%
260 2-Wire VG (\$/Cir., Avg. Mileage)*	63.70	63.70	65.51	2.84%	2.84%
270 4-Wire VG (\$/Cir., Avg. Mileage)*	75.04	75.04	77.17	2.84%	2.84%

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

* (Lines 260 and 270 have been calculated based on one CT, one CMT, and ten miles of transport.)

RTE-2
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
Revenue Priceouts
Using 2005 Demand

	Revenue at 7/1/2005 Rates (A)	Revenue at Current Rate (B)	Change in Revenue, Cols. B-A (C)	Revenue at 7/1/2006 Rates (D)	Change in Revenue, Cols. D-B (E)
Switched Access					
100 Multiline Business	1,129,214	1,129,214	0	1,374,328	245,114
110 Residential & Single Line Bus.	6,216,074	6,216,074	0	6,216,074	0
120 Carrier Common Line	N/A	N/A	0	N/A	0
130 Special Access	3,652,481	3,652,481	0	3,754,464	101,983
140 Local Switching	1,062,018	1,062,018	0	1,214,596	152,579
150 Equal Access	0	0	0	0	0
160 Information	74,837	74,837	0	92,709	17,872
170 Local Transport	422,198	422,198	0	432,278	10,080

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

RTE-3

Filing Date: 6/16/2006

Filing Entity: ALNY

Transmittal Number : 165

COSA: ALNYAN06

Rate-of-Return TRP

COSAs for Which Rates

are Averaged or Pooled

		Multi-line Business (A)	Residential & Single Line Business (B)	Carrier Common Line (C)	Local Switching (D)	Local Transport (E)	Information (F)	Equal Access (G)	Special Access (H)
COSA									
100	ALLTEL New York, Fulton (ALFN)	ALFN	ALFN	NECA	ALFN	ALFN	ALFN	ALFN	ALFN
110	ALLTEL New York, Jamestown (ALJN)	ALJN	ALJN	NECA	ALJN	ALJN	ALJN	ALJN	ALJN
120	ALLTEL New York, Red Jacket (ALRJ)	ALRJ	ALRJ	NECA	ALRJ	ALRJ	ALRJ	ALRJ	ALRJ
130									
140									
150									
160									
170									
180									
190									
200									
210									
220									
230									

Notes: Companies should list all COSAs for which rates are averaged or pooled.

DMD-1

Filing Date: 6/16/2006
 Filing Entity: ALNY
 Transmittal Number : 165
 COSA: ALNYAN06

Rate-of-Return TRP
 Common Line
 Minutes-of-Use

Page 1 of 3

		Premium Originating (A)	Premium Terminating (B)	Premium Total (C)	Non-Premium Originating (D)	Non-Premium Terminating (E)	Non-Premium Total (F)
	Historical						
1Q02	100 1st Qtr. 2002	N/A	N/A	0	N/A	N/A	0
2Q02	110 2nd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
3Q02	120 3rd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
4Q02	130 4th Qtr. 2002	N/A	N/A	0	N/A	N/A	0
1Q03	140 1st Qtr. 2003	N/A	N/A	0	N/A	N/A	0
2Q03	150 2nd Qtr. 2003	N/A	N/A	0	N/A	N/A	0
3Q03	160 3rd Qtr. 2003	N/A	N/A	0	N/A	N/A	0
4Q03	170 4th Qtr. 2003	N/A	N/A	0	N/A	N/A	0
1Q04	180 1st Qtr. 2004	N/A	N/A	0	N/A	N/A	0
2Q04	190 2nd Qtr. 2004	N/A	N/A	0	N/A	N/A	0
3Q04	200 3rd Qtr. 2004	N/A	N/A	0	N/A	N/A	0
4Q04	210 4th Qtr. 2004	N/A	N/A	0	N/A	N/A	0
	220 Pycos Year, 1/05 - 12/05	N/A	N/A	0	N/A	N/A	0
	230 Test Year, 7/06 - 6/07	N/A	N/A	0	N/A	N/A	0

Page 2 of 3

		Total Originating (A)	Total Terminating (B)	Grand Total (C)	Total Chargeable Originating (D)	Total Chargeable Terminating (E)
	Historical					
	100 1st Qtr. 2002	0	0	0	0	0
	110 2nd Qtr. 2002	0	0	0	0	0
	120 3rd Qtr. 2002	0	0	0	0	0
	130 4th Qtr. 2002	0	0	0	0	0
	140 1st Qtr. 2003	0	0	0	0	0
	150 2nd Qtr. 2003	0	0	0	0	0
	160 3rd Qtr. 2003	0	0	0	0	0
	170 4th Qtr. 2003	0	0	0	0	0
	180 1st Qtr. 2004	0	0	0	0	0
	190 2nd Qtr. 2004	0	0	0	0	0
	200 3rd Qtr. 2004	0	0	0	0	0
	210 4th Qtr. 2004	0	0	0	0	0
	220 Pycos Year, 1/05 - 12/05	0	0	0	0	0
	230 Test Year, 7/06 - 6/07	0	0	0	0	0

DMD-1
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
Common Line
Minutes-of-Use

DMD-1
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
Traffic Sensitive
Minutes-of-Use

			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)
J1SUM Key	DMD1 Key	Historical						
1Q02	02Q1	100 1st Qtr. 2002	59,454,495	0	59,454,495	59,454,495	9,711,164	31,539,303
2Q02	02Q2	110 2nd Qtr. 2002	60,790,073	0	60,790,073	60,790,073	9,777,108	32,247,798
3Q02	02Q3	120 3rd Qtr. 2002	64,204,550	0	64,204,550	64,204,550	12,268,232	34,059,103
4Q02	02Q4	130 4th Qtr. 2002	60,283,574	0	60,283,574	60,283,574	10,107,344	31,979,111
1Q03	03Q1	140 1st Qtr. 2003	61,491,024	0	61,491,024	61,491,024	10,431,561	32,734,943
2Q03	03Q2	150 2nd Qtr. 2003	61,853,667	0	61,853,667	61,853,667	10,361,476	32,927,997
3Q03	03Q3	160 3rd Qtr. 2003	63,123,072	0	63,123,072	63,123,072	12,059,033	33,603,769
4Q03	03Q4	170 4th Qtr. 2003	60,469,041	0	60,469,041	60,469,041	10,159,700	32,190,887
1Q04	04Q1	180 1st Qtr. 2004	62,341,649	0	62,341,649	62,341,649	10,105,250	33,653,014
2Q04	04Q2	190 2nd Qtr. 2004	60,428,086	0	60,428,086	60,428,086	10,479,177	32,620,042
3Q04	04Q3	200 3rd Qtr. 2004	61,463,760	0	61,463,760	61,463,760	12,074,812	33,179,116
4Q04	04Q4	210 4th Qtr. 2004	58,205,579	0	58,205,579	58,205,579	9,836,388	31,420,298
		220 Pycos Year, 1/05 - 12/05	223,394,602	0	223,394,602	223,394,602	50,939,786	139,199,742
		230 Test Year, 7/06 - 6/07	204,973,821	0	204,973,821	204,973,821	68,177,989	127,721,542

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.

DMD-2

Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP

Special Access
Demand

	1/05 - 12/05 Channel Terminations (A)	1/05 - 12/05 Number of Circuits (B)	1/05 - 12/05 Interoffice Miles (C)	7/06 - 6/07 Channel Terminations (D)	7/06 - 6/07 Number of Circuits (E)	7/06 - 6/07 Interoffice Miles (F)
100 Metallic	0	0	0	0	0	0
110 Telegraph	0	0	0	0	0	0
120 VG less WATS	865	865	5730.56	809	809	4978.011871
130 WATS	70	70	430.7303226	45	45	276.8980645
140 Full-Time Audio	48	48	0	48	48	0
150 High Capacity	8000	8000	60063.72	9628	9628	70525.80199

DMD-3

Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06

Rate-of-Return TRP
Common Line
Revenue and Demand

		1/05 - 12/05	1/05 - 12/05	7/06 - 6/07	7/06 - 6/07
		Historical	Historical	Test Year	Test Year
		Revenue	MOU or Lines	Revenue	MOU or Lines
		(A)	(B)	(C)	(D)
100	End User Common Line, Total	N/A	N/A	N/A	N/A
110	Line Port Element	N/A	N/A	N/A	N/A
120	Residential	N/A	N/A	N/A	N/A
130	Single Line Business	N/A	N/A	N/A	N/A
140	Multiline Business	N/A	N/A	N/A	N/A
150	Special Access Surcharge	N/A	N/A	N/A	N/A
160	Carrier Common Line	N/A	N/A	N/A	N/A
170	Total Common Line Revenue	N/A	N/A	N/A	N/A

Note: Inapplicable to NECA CL pool participants.

DMD-4
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06
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Rate-of-Return TRP
Minutes-of-Use
Historical Vs. Forecast

			Common Line Mou (A)	Traffic Sensitive Mou (B)
100	Test Year	7/06 - 6/07	0	204,973,821
110	Pycos Year,	1/05 - 12/05	0	223,394,602
120	Test Year	7/05 - 6/06	0	0
130	Pycos Year,	1/04 - 12/04	0	242,439,074
140	Test Year	7/04 - 6/05	0	247,663,128
150	Pycos Year,	1/03 - 12/03	0	246,936,804
160	Test Year	7/03 - 6/04	0	245,494,954
170	Pycos Year,	1/02 - 12/02	0	244,732,692

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.

DMD-5

Filing Date: 6/16/2006

Filing Entity: ALNY

Transmittal Number : 165

COSA: ALNYAN06

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Rate-of-Return TRP

Minutes-of-Use

Direct Trunked Transport

		1/05 - 12/05	1/05 - 12/05	1/05 - 12/05	Test Year 7/06 - 6/07	Test Year 7/06 - 6/07	Test Year 7/06 - 6/07
		VG	DSI	DS3	VG	DS1	DS3
		(A)	(B)	(C)	(D)	(E)	(F)
100	Entrance Facility	0.00	84.70	0.00	0.00	118.80	0.00
110	Direct Trunked Transport	0.00	943.18	0.00	0.00	977.76	0.00

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

ERN-1
Filing Date: 6/16/2006
Filing Entity: ALNY
Transmittal Number : 165
COSA: ALNYAN06
Page 1 of 1

Rate-of-Return TRP
Rate-of-Return
Summary

	2003/2004 FCC Monitoring Period (A)	2005 Calendar Year (B)	7/06 - 6/07 Test Year (C)
100 Interstate Access, Total	13.16%	12.40%	11.25%
110 Carrier Common Line	11.25%	11.25%	11.25%
120 Special Access	15.94%	15.15%	11.25%
130 Local Switching	-2.78%	10.71%	11.25%
140 Information	0.00%	0.00%	0.00%
150 Local Transport	24.99%	9.92%	11.25%
160 Traffic Sensitive Switched, Total	13.95%	9.67%	11.25%

RORBSF-1

Filing Date: 06/16/06

Filing Entity: ALNY

Transmittal Number : 165

COSA: ALNYAN06

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Rate-of-Return TRP

Base Study Factor

	Actual 1997 (A)	Actual 1998 (B)	Actual 1999 (C)	Actual 2000 (D)	Actual 2001 (E)	Prospective 2002 (F)
Relative MOUs - Tandem Switching						
100 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
110 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
120 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOUs						
130 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
140 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
150 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Host/Remote MOU Miles						
160 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
170 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
180 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minutes						
190 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
200 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
210 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a
Conversation Minute Miles						
220 Interstate	n/a	n/a	n/a	n/a	n/a	n/a
230 Total Company	n/a	n/a	n/a	n/a	n/a	n/a
240 IS Factor	n/a	n/a	n/a	n/a	n/a	n/a

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

Rate-of-Return TRP

Verification of WDEM

[illegible]


```
macro    {goto}ha106~  
1 /cha106..hb135~hd106~  
/che107~hf111~  
/mhd108..he135~hd107~  
:prcrs  
aa135.am180  
~g  
{if hd107="stop"}{quit}  
{branch branch2}
```



```
macro    {goto}ha206~  
1 /cha206..hb235~hd206~
```

```
/che207~hf211~  
/mhd208..he235~hd207~  
:prcrs  
fn15..fz60  
~g  
{if hd207="stop"}{quit}  
{branch branch3}
```



```
macro      {goto}ha306~  
1 /cha306..hb335~hd306~  
/che307~hf311~  
/mhd308..he335~hd307~  
:prcrs  
cn75..cz120  
~g  
{if hd307="stop"}{quit}  
{branch branch4}
```



```
macro      {goto}ha406~  
1 /cha406..hb435~hd406~  
/che407~hf411~  
/mhd408..he435~hd407~  
:prcrs  
fa15..fm60  
~g  
{if hd407="stop"}{quit}  
{branch branch5}
```