

VOLUME 1

DESCRIPTION AND JUSTIFICATION

I. Introduction

A. Background

This filing represents Windstream Nebraska Inc.'s, Windstream Kentucky East – Lexington's and Windstream Kentucky East – London's, collectively Windstream, support filing for the upcoming 2007 Annual Access Charge Tariff Filing. This filing is being made pursuant to TRP Notice, DA 07-1483, released March 29, 2007.

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

Windstream 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 Windstream'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 Windstream'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 Windstream'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

Windstream has no new services to report for the 2007 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 29, 2007. See IND-REF for transmittal numbers under which existing indices became effective.

B. PCI Development

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

1. GDP-PI

Windstream developed a value of 2.5439% for GDP-PI by dividing the most recent estimate of the 4th quarter 2006 fixed weight GDP-PI by the current 4th quarter 2005 fixed weight GDP-PI and then subtracting one.

2. Productivity Factor

Windstream is using a productivity factor of 2.5439% for the Common Line, Traffic Sensitive, Trunking Baskets and 2.5439% for the Special Access Basket for Windstream Nebraska, Inc.

For Windstream Kentucky East – Lexington and Windstream Kentucky East – London, Windstream is using a productivity factor of 2.5439% for the Common Line Basket, 2.5439% for the Traffic Sensitive, Trunking Baskets and the Special Access Basket.

Both Windstream Kentucky East – Lexington and Windstream Kentucky East – London met their ATS target rates of .0055 prior to Windstream's purchase. Windstream Nebraska, Inc. met it's ATS target rate of .0065 with the June 16, 2005 tariff filing.

3. Exogenous Costs

Windstream developed exogenous cost changes according to the Price Cap Rules. These dollar effects were measured at 2006 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 2005 and initial 2006 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 .00535 contribution factor prescribed in the June 29, 2006 NECA Press Release.

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, Windstream is treating the NANP fee as an exogenous change. The impact for NANP fees for Windstream 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 Windstream and calculates the adjusted CMT per line rate based upon 2006 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 Windstream receives from USAC. Windstream does not receive any support for Windstream Nebraska, Inc.

[illegible]

Filing Date: 05/01/2007 Exhibit RDEV
Filing Entity: LTNE - Windstream Nebraska, Inc. PCI Development
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (LTNEAS07.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)	16,206,671	2,366,206	2,844,720	0	14,136,737
2. Exogenous Changes (Z)	(9,159)	0	0	0	(4,417)
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	(5,007)	0	0	0	(2,415)
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(4,107)	0	0	0	(1,981)
e. North Americal Numbering Plan Admin.	(45)	0	0	0	(22)
3. Z/R = (Ln 2 / Ln 1)	-0.000565	0.000000	0.000000	0.000000	-0.000312
4. W = ((Ln 1 + Ln 2) / R)	0.999435	1.000000	1.000000	0.000000	0.999688
5. GDP-PI Chain Weighted (4 Qtr 2006)	116.9300	116.9300	116.9300	116.9300	116.9300
6. GDP-PI Chain Weighted (4 Qtr 2005)	114.0480	114.0480	114.0480	114.0480	114.0480
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.5270%	2.5270%	2.5270%	2.5270%	2.5270%
8. Productivity (X)	2.5439%	2.5439%	2.5439%	3.0000%	2.5439%
9. GDP-PI - X (Ln 8 - Ln 7)	-0.0169%	-0.0169%	-0.0169%	-0.4730%	-0.0169%
10. Growth Rate of CCL MOU/Line (g)	-16.0448%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	23.4857	23.8138	0.0000	55.9010
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	23.4857	23.8138	0.0000	55.8915
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	55.8741

Filing Date: 05/01/2007 Exhibit RDEV
Filing Entity: COKY - Windstream Kentucky East - London PCI Development
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (COKYAS07.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)	10,731,628	1,367,457	796,004	0	7,623,422
2. Exogenous Changes (Z)	384	0	0	0	90
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	(292)	0	0	0	(68)
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	689	0	0	0	161
e. North Americal Numbering Plan Admin.	(14)	0	0	0	(3)
3. Z/R = (Ln 2 / Ln 1)	0.000036	0.000000	0.000000	0.000000	0.000012
4. W = ((Ln 1 + Ln 2) / R)	1.000036	1.000000	1.000000	0.000000	1.000012
5. GDP-PI Chain Weighted (4 Qtr 2006)	116.9300	116.9300	116.9300	0.0000	116.9300
6. GDP-PI Chain Weighted (4 Qtr 2005)	114.0480	114.0480	114.0480	0.0000	114.0480
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.5270%	2.5270%	2.5270%	0.0000%	2.5270%
8. Productivity (X)	2.5439%	2.5270%	2.5270%	0.0000%	2.5439%
9. GDP-PI - X (Ln 8 - Ln 7)	-0.0169%	0.0000%	0.0000%	0.0000%	-0.0169%
10. Growth Rate of CCL MOU/Line (g)	-19.3950%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	27.5096	58.4688	0.0000	50.1931
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	50.1847
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	50.1852

Filing Date: 05/01/2007 Exhibit RDEV
Filing Entity: GTKY - Windstream Kentucky East - Lexington PCI Development
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (GTKYAS07.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)	51,251,647	3,789,545	6,045,269	0	48,277,031
2. Exogenous Changes (Z)	(793)	0	0	0	(342)
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	1,584	0	0	0	684
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(2,335)	0	0	0	(1,008)
e. North Americal Numbering Plan Admin.	(42)	0	0	0	(18)
3. Z/R = (Ln 2 / Ln 1)	-0.000015	0.000000	0.000000	0.000000	-0.000007
4. W = ((Ln 1 + Ln 2) / R)	0.999985	1.000000	1.000000	0.000000	0.999993
5. GDP-PI Chain Weighted (4 Qtr 2006)	116.9300	116.9300	116.9300	0.0000	116.9300
6. GDP-PI Chain Weighted (4 Qtr 2005)	114.0480	114.0480	114.0480	0.0000	114.0480
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.5270%	2.5270%	2.5270%	0.0000%	2.5270%
8. Productivity (X)	0.0254%	2.5270%	2.5270%	0.0000%	0.0254%
9. GDP-PI - X (Ln 8 - Ln 7)	2.5016%	0.0000%	0.0000%	0.0000%	2.5016%
10. Growth Rate of CCL MOU/Line (g)	-15.3995%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	15.5601	39.5715	0.0000	47.3892
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	48.5746
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	48.5743

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	0	N/A	0
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
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	165	N/A	165
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	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
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	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
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>6/30/07 PCI</u>	<u>6/30/07 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	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	0	0	N/A	0	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
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	165	N/A	165
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	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
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	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
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>6/30/07 PCI</u>	<u>6/30/07 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	165	165	N/A	165	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	165	N/A	165
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	165	N/A	165
315	TST Density Zone 5	N/A	N/A	165	N/A	165
316	TST Density Zone 6	N/A	N/A	165	N/A	165
317	TST Density Zone 7	N/A	N/A	165	N/A	165
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	165	N/A	165
322	VG DTT/EF Density Zone 2	N/A	N/A	165	N/A	165
323	VG DTT/EF Density Zone 3	N/A	N/A	165	N/A	165
324	VG DTT/EF Density Zone 4	N/A	N/A	165	N/A	165
325	VG DTT/EF Density Zone 5	N/A	N/A	165	N/A	165
326	VG DTT/EF Density Zone 6	N/A	N/A	165	N/A	165
327	VG DTT/EF Density Zone 7	N/A	N/A	165	N/A	165
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	165	N/A	165
355	DS1 DTT Density Zone 5	N/A	N/A	165	N/A	165
356	DS1 DTT Density Zone 6	N/A	N/A	165	N/A	165
357	DS1 DTT Density Zone 7	N/A	N/A	165	N/A	165
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	165	N/A	165
364	DS3 DTT Density Zone 4	N/A	N/A	165	N/A	165
365	DS3 DTT Density Zone 5	N/A	N/A	165	N/A	165
366	DS3 DTT Density Zone 6	N/A	N/A	165	N/A	165
367	DS3 DTT Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	165	N/A	165
371	HC Other Sw Density Zone 2	N/A	N/A	165	N/A	165
372	HC Other Sw Density Zone 3	N/A	N/A	165	N/A	165
373	HC Other Sw Density Zone 4	N/A	N/A	165	N/A	165
374	HC Other Sw Density Zone 5	N/A	N/A	165	N/A	165
375	HC Other Sw Density Zone 6	N/A	N/A	165	N/A	165
376	HC Other Sw Density Zone 7	N/A	N/A	165	N/A	165
380	Signalling Interconnection	N/A	N/A	165	N/A	165
381	SigIntCon Density Zone 1	N/A	N/A	165	N/A	165
382	SigIntCon Density Zone 2	N/A	N/A	165	N/A	165
383	SigIntCon Density Zone 3	N/A	N/A	165	N/A	165
384	SigIntCon Density Zone 4	N/A	N/A	165	N/A	165
385	SigIntCon Density Zone 5	N/A	N/A	165	N/A	165
386	SigIntCon Density Zone 6	N/A	N/A	165	N/A	165
387	SigIntCon Density Zone 7	N/A	N/A	165	N/A	165
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	165	165	N/A	165	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	165	N/A	165
722	VG Spec Density Zone 2	N/A	N/A	165	N/A	165
723	VG Spec Density Zone 3	N/A	N/A	165	N/A	165
724	VG Spec Density Zone 4	N/A	N/A	165	N/A	165
725	VG Spec Density Zone 5	N/A	N/A	165	N/A	165
726	VG Spec Density Zone 6	N/A	N/A	165	N/A	165
727	VG Spec Density Zone 7	N/A	N/A	165	N/A	165
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	165	N/A	165
732	Audio/Video Density Zone 2	N/A	N/A	165	N/A	165
733	Audio/Video Density Zone 3	N/A	N/A	165	N/A	165
734	Audio/Video Density Zone 4	N/A	N/A	165	N/A	165
735	Audio/Video Density Zone 5	N/A	N/A	165	N/A	165
736	Audio/Video Density Zone 6	N/A	N/A	165	N/A	165
737	Audio/Video Density Zone 7	N/A	N/A	165	N/A	165
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	165	N/A	165
755	DS1 Spec Density Zone 5	N/A	N/A	165	N/A	165
756	DS1 Spec Density Zone 6	N/A	N/A	165	N/A	165
757	DS1 Spec Density Zone 7	N/A	N/A	165	N/A	165
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	165	N/A	165
764	DS3 Spec Density Zone 4	N/A	N/A	165	N/A	165
765	DS3 Spec Density Zone 5	N/A	N/A	165	N/A	165
766	DS3 Spec Density Zone 6	N/A	N/A	165	N/A	165
767	DS3 Spec Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	165	N/A	165
771	DDS&Other Sp Density Zone 2	N/A	N/A	165	N/A	165
772	DDS&Other Sp Density Zone 3	N/A	N/A	165	N/A	165
773	DDS&Other Sp Density Zone 4	N/A	N/A	165	N/A	165
774	DDS&Other Sp Density Zone 5	N/A	N/A	165	N/A	165
775	DDS&Other Sp Density Zone 6	N/A	N/A	165	N/A	165
776	DDS&Other Sp Density Zone 7	N/A	N/A	165	N/A	165
790	Wideband	N/A	N/A	165	N/A	165
791	WB Density Zone 1	N/A	N/A	165	N/A	165
792	WB Density Zone 2	N/A	N/A	165	N/A	165
793	WB Density Zone 3	N/A	N/A	165	N/A	165
794	WB Density Zone 4	N/A	N/A	165	N/A	165
795	WB Density Zone 5	N/A	N/A	165	N/A	165
796	WB Density Zone 6	N/A	N/A	165	N/A	165
797	WB Density Zone 7	N/A	N/A	165	N/A	165
899	Total Special Access	165	165	N/A	165	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	165	N/A	165
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	165	N/A	165
315	TST Density Zone 5	N/A	N/A	165	N/A	165
316	TST Density Zone 6	N/A	N/A	165	N/A	165
317	TST Density Zone 7	N/A	N/A	165	N/A	165
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	165	N/A	165
322	VG DTT/EF Density Zone 2	N/A	N/A	165	N/A	165
323	VG DTT/EF Density Zone 3	N/A	N/A	165	N/A	165
324	VG DTT/EF Density Zone 4	N/A	N/A	165	N/A	165
325	VG DTT/EF Density Zone 5	N/A	N/A	165	N/A	165
326	VG DTT/EF Density Zone 6	N/A	N/A	165	N/A	165
327	VG DTT/EF Density Zone 7	N/A	N/A	165	N/A	165
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	165	N/A	165
355	DS1 DTT Density Zone 5	N/A	N/A	165	N/A	165
356	DS1 DTT Density Zone 6	N/A	N/A	165	N/A	165
357	DS1 DTT Density Zone 7	N/A	N/A	165	N/A	165
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	165	N/A	165
364	DS3 DTT Density Zone 4	N/A	N/A	165	N/A	165
365	DS3 DTT Density Zone 5	N/A	N/A	165	N/A	165
366	DS3 DTT Density Zone 6	N/A	N/A	165	N/A	165
367	DS3 DTT Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	165	N/A	165
371	HC Other Sw Density Zone 2	N/A	N/A	165	N/A	165
372	HC Other Sw Density Zone 3	N/A	N/A	165	N/A	165
373	HC Other Sw Density Zone 4	N/A	N/A	165	N/A	165
374	HC Other Sw Density Zone 5	N/A	N/A	165	N/A	165
375	HC Other Sw Density Zone 6	N/A	N/A	165	N/A	165
376	HC Other Sw Density Zone 7	N/A	N/A	165	N/A	165
380	Signalling Interconnection	N/A	N/A	165	N/A	165
381	SigIntCon Density Zone 1	N/A	N/A	165	N/A	165
382	SigIntCon Density Zone 2	N/A	N/A	165	N/A	165
383	SigIntCon Density Zone 3	N/A	N/A	165	N/A	165
384	SigIntCon Density Zone 4	N/A	N/A	165	N/A	165
385	SigIntCon Density Zone 5	N/A	N/A	165	N/A	165
386	SigIntCon Density Zone 6	N/A	N/A	165	N/A	165
387	SigIntCon Density Zone 7	N/A	N/A	165	N/A	165
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	165	165	N/A	165	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	165	N/A	165
722	VG Spec Density Zone 2	N/A	N/A	165	N/A	165
723	VG Spec Density Zone 3	N/A	N/A	165	N/A	165
724	VG Spec Density Zone 4	N/A	N/A	165	N/A	165
725	VG Spec Density Zone 5	N/A	N/A	165	N/A	165
726	VG Spec Density Zone 6	N/A	N/A	165	N/A	165
727	VG Spec Density Zone 7	N/A	N/A	165	N/A	165
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	165	N/A	165
732	Audio/Video Density Zone 2	N/A	N/A	165	N/A	165
733	Audio/Video Density Zone 3	N/A	N/A	165	N/A	165
734	Audio/Video Density Zone 4	N/A	N/A	165	N/A	165
735	Audio/Video Density Zone 5	N/A	N/A	165	N/A	165
736	Audio/Video Density Zone 6	N/A	N/A	165	N/A	165
737	Audio/Video Density Zone 7	N/A	N/A	165	N/A	165
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	165	N/A	165
755	DS1 Spec Density Zone 5	N/A	N/A	165	N/A	165
756	DS1 Spec Density Zone 6	N/A	N/A	165	N/A	165
757	DS1 Spec Density Zone 7	N/A	N/A	165	N/A	165
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	165	N/A	165
764	DS3 Spec Density Zone 4	N/A	N/A	165	N/A	165
765	DS3 Spec Density Zone 5	N/A	N/A	165	N/A	165
766	DS3 Spec Density Zone 6	N/A	N/A	165	N/A	165
767	DS3 Spec Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	165	N/A	165
771	DDS&Other Sp Density Zone 2	N/A	N/A	165	N/A	165
772	DDS&Other Sp Density Zone 3	N/A	N/A	165	N/A	165
773	DDS&Other Sp Density Zone 4	N/A	N/A	165	N/A	165
774	DDS&Other Sp Density Zone 5	N/A	N/A	165	N/A	165
775	DDS&Other Sp Density Zone 6	N/A	N/A	165	N/A	165
776	DDS&Other Sp Density Zone 7	N/A	N/A	165	N/A	165
790	Wideband	N/A	N/A	165	N/A	165
791	WB Density Zone 1	N/A	N/A	165	N/A	165
792	WB Density Zone 2	N/A	N/A	165	N/A	165
793	WB Density Zone 3	N/A	N/A	165	N/A	165
794	WB Density Zone 4	N/A	N/A	165	N/A	165
795	WB Density Zone 5	N/A	N/A	165	N/A	165
796	WB Density Zone 6	N/A	N/A	165	N/A	165
797	WB Density Zone 7	N/A	N/A	165	N/A	165
899	Total Special Access	165	165	N/A	165	N/A

Filing Date: 05/01/07
Filing Entity: LTNE - Windstream Nebraska, Inc.
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (LTNEAS07.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	125,769	117,586	(8,183)
<u>North American Numbering Plan Administration:</u>	535	462	(73)
<u>Regulatory Fee Support:</u>	65,176	58,463	(6,713)
<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2005</u>	<u>2006</u>	
Total Common Line MOUs	647,027,820	581,109,156	
Average CPTs = Access Lines	242,426	259,339	
MOUs / Access Line	2,668.97	2,240.74	
Growth Rate (g)		-16.04%	
	2006 Annual		
	Total End User Revenues	Regulatory Fee	Telecom Relay Service
	(499A)	(499A)	North American Numbering Plan Administration
	(A)	(B)	(C)=B * 0.00266 (D) = B * 0.00535 E) = A * 0.0000210
Exogenous Amount	102,561,745	21,978,685	58,463 117,586 462

	Common Line 499A Ln 405(d)	Database Access SUM-1 R160a	Billing Name and Address SUM-1 R165a	Special 499A Ln 406(d)	Excluded Revenues	Total Less ATS Revenue
499A 2006 End User Revenues	\$ 13,448,460	\$ -	\$ -	\$ 6,485,645	\$ 2,044,580	\$ 21,978,685
Allocation Basis	61.19%	0.00%	0.00%	29.51%	9.30%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ (5,007)	\$ -	\$ -	\$ (2,415)	\$ (761)	\$ (8,183)
NANPA	\$ (45)	\$ -	\$ -	\$ (22)	\$ (7)	\$ (73)
Regulatory Fee Support:	\$ (4,107)	\$ -	\$ -	\$ (1,981)	\$ (624)	\$ (6,713)
	\$ (9,159)	\$ -	\$ -	\$ (4,417)	\$ (1,392)	\$ (13,576)

Filing Date: 05/01/07
Filing Entity: COKY - Windstream Kentucky East - London
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (COKYAS07.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	52,168	51,773	(395)
<u>North American Numbering Plan Administration:</u>	222	203	(19)
<u>Regulatory Fee Support:</u>	24,809	25,742	932
<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2005</u>	<u>2006</u>	
Total Common Line MOUs	186,117,632	175,823,453	
Average CPTs = Access Lines	100,219	117,457	
MOUs / Access Line	1,857.10	1,496.92	
Growth Rate (g)		-19.39%	

	2006 Annual				
	Total	Interstate		Telecom	North American
	End User Revenues		Regulatory	Relay	Numbering Plan
	(499A)	(499A)	Fee	Service	Administration
	(A)	(B)	(C)=B * 0.00266	(D) = B * 0.00535	(E) = A * 0.0000210
Exogenous Amount	43,071,003	9,677,266	25,742	51,773	203

	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 2005 End User Revenues	\$ 7,156,396	\$ -	\$ -	\$ 1,668,948	\$ 851,922	\$ 9,677,266
Allocation Basis	73.95%	0.00%	0.00%	17.25%	8.80%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ (292)	\$ -	\$ -	\$ (68)	\$ (35)	\$ (395)
NANPA	\$ (14)	\$ -	\$ -	\$ (3)	\$ (2)	\$ (19)
Regulatory Fee Support:	\$ 689	\$ -	\$ -	\$ 161	\$ 82	\$ 932
	\$ 384	\$ -	\$ -	\$ 90	\$ 46	\$ 473

Filing Date: 05/01/07
Filing Entity: GTKY - Windstream Kentucky East - Lexington
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (GTKYAS07.WK4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	233,730	236,223	2,492

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>North American Numbering Plan Administration:</u>	994	927	(66)

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>Regulatory Fee Support:</u>	121,123	117,449	(3,674)

<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2005</u>	<u>2006</u>
Total Common Line MOUs	701,355,970	658,167,581
Average CPTs = Access Lines	415,183	460,537
MOUs / Access Line	1,689.27	1,429.13
Growth Rate (g)		-15.40%

	2006 Annual Total End User Revenues (499A) (A)	Interstate (499A) (B)	Regulatory Fee (C)=B * 0.00266	Telecom Relay Service (D) = B * 0.00535	North American Numbering Plan Administration (E) = A * 0.0000210
Exogenous Amount	179,635,324	44,153,758	117,449	236,223	927

	Common Line 499A Ln 405(d)	Database Access SUM-1 R160a	Billing Name and Address SUM-1 R165a	Special 499A Ln 406(d)	Excluded Revenues	Total Less ATS Revenue
499A 2005 End User Revenues	\$ 28,053,359	\$ -	\$ -	\$ 12,110,798	\$ 3,989,601	\$ 44,153,758
Allocation Basis	63.54%	0.00%	0.00%	27.43%	9.04%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 1,584	\$ -	\$ -	\$ 684	\$ 225	\$ 2,492
NANPA	\$ (42)	\$ -	\$ -	\$ (18)	\$ (6)	\$ (66)
Regulatory Fee Support:	\$ (2,335)	\$ -	\$ -	\$ (1,008)	\$ (332)	\$ (3,674)
	\$ (793)	\$ -	\$ -	\$ (342)	\$ (113)	\$ (1,136)

Filing Date: May 01, 2007
Transmittal Number: Letter

Exhibit CMT

June 30, 2007 Price Cap Annual Filing
CMT / Line Composite Rate

	TL#165 07/1/2006 CMT/Line <u>CAP-1 Row 460</u> (A)	Total 2006 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
Windstream Nebraska, Inc.	5.0052102	3,112,063	\$ 15,567,370.28	5.0022671
Windstream Kentucky, East - Lexington	9.3238716	5,526,443	\$ 51,527,051.61	9.32372805
Windstream Kentucky, East - London	7.6641802	1,409,482	\$ 10,802,907.86	7.66445252

Services Outside of Price Cap
Company Name: Windstream Nebraska, Inc.
Filing Date: 05/01/07

OUTPC-1

Rate Element Detail

Tariff Section

Special Construction/ICBs

Special Construction - ICBs

FCC #5 3

Collocation/Interconnection

Expanded Interconnection Service

FCC #3 8

Packet Services

Frame Relay Services - Recurring and NonRecurring

Digital Services Tariff 9.6

Switched Access Elements

Interim 500 Access Service - Pass-Through Charge

FCC #3 6.8.3

End User Charges

Local Number Portability (LNP) End User Service

FCC #3 13.6.3

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: Windstream Kentucky East, Inc.

Filing Date: 05/01/07

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

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

Collocation/Interconnection

Expanded Interconnection Service

FCC #3 8

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: Windstream Kentucky East, Inc.

Filing Date: 05/01/07

OUTPC-2

Rate Element Detail	Tariff Section	Order Allowing Removal
<u>Service that were in PC and have been removed</u>		
<u>Frame Relay Service</u>	FCC #3 (All Sections)	
<u>Digital Switched Service</u>	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.

<u>Special Access</u>	FCC #3 Section 22	FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking
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*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: May 01, 2007
Transmittal Number: Letter

Exhibit Transport MOUs

**June 30, 2007 Price Cap Annual Filing
Development of LEC Transport MOUs**

	LEC <u>TIC MOUs</u> (A)	Meet-Point <u>MOUs</u> (B)	Wireless <u>MOUs</u> (C)	LEC Transport <u>MOUs</u> (D) = A + B + C
Windstream Nebraska, Inc.	487,429,770	207,054,224	44,368,762	739,479,372
Windstream Kentucky, East - London	271,524,629	47,338,271	20,287,831	338,130,509
Windstream Kentucky, East - Lexington	747,401,889	58,784,418	33,591,096	839,777,403

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING</u> <u>PCI</u>	<u>EXISTING</u> <u>API</u>	<u>EXISTING</u> <u>SBI</u>	<u>6/30/07</u> <u>PCI</u>	<u>6/30/07</u> <u>SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	0	N/A	0
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
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	165	N/A	165
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	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
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	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
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>6/30/07 PCI</u>	<u>6/30/07 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	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	0	0	N/A	0	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
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	165	N/A	165
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	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
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	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
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>6/30/07 PCI</u>	<u>6/30/07 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	165	165	N/A	165	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	165	N/A	165
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	165	N/A	165
315	TST Density Zone 5	N/A	N/A	165	N/A	165
316	TST Density Zone 6	N/A	N/A	165	N/A	165
317	TST Density Zone 7	N/A	N/A	165	N/A	165
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	165	N/A	165
322	VG DTT/EF Density Zone 2	N/A	N/A	165	N/A	165
323	VG DTT/EF Density Zone 3	N/A	N/A	165	N/A	165
324	VG DTT/EF Density Zone 4	N/A	N/A	165	N/A	165
325	VG DTT/EF Density Zone 5	N/A	N/A	165	N/A	165
326	VG DTT/EF Density Zone 6	N/A	N/A	165	N/A	165
327	VG DTT/EF Density Zone 7	N/A	N/A	165	N/A	165
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	165	N/A	165
355	DS1 DTT Density Zone 5	N/A	N/A	165	N/A	165
356	DS1 DTT Density Zone 6	N/A	N/A	165	N/A	165
357	DS1 DTT Density Zone 7	N/A	N/A	165	N/A	165
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	165	N/A	165
364	DS3 DTT Density Zone 4	N/A	N/A	165	N/A	165
365	DS3 DTT Density Zone 5	N/A	N/A	165	N/A	165
366	DS3 DTT Density Zone 6	N/A	N/A	165	N/A	165
367	DS3 DTT Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	165	N/A	165
371	HC Other Sw Density Zone 2	N/A	N/A	165	N/A	165
372	HC Other Sw Density Zone 3	N/A	N/A	165	N/A	165
373	HC Other Sw Density Zone 4	N/A	N/A	165	N/A	165
374	HC Other Sw Density Zone 5	N/A	N/A	165	N/A	165
375	HC Other Sw Density Zone 6	N/A	N/A	165	N/A	165
376	HC Other Sw Density Zone 7	N/A	N/A	165	N/A	165
380	Signalling Interconnection	N/A	N/A	165	N/A	165
381	SigIntCon Density Zone 1	N/A	N/A	165	N/A	165
382	SigIntCon Density Zone 2	N/A	N/A	165	N/A	165
383	SigIntCon Density Zone 3	N/A	N/A	165	N/A	165
384	SigIntCon Density Zone 4	N/A	N/A	165	N/A	165
385	SigIntCon Density Zone 5	N/A	N/A	165	N/A	165
386	SigIntCon Density Zone 6	N/A	N/A	165	N/A	165
387	SigIntCon Density Zone 7	N/A	N/A	165	N/A	165
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	165	165	N/A	165	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	165	N/A	165
722	VG Spec Density Zone 2	N/A	N/A	165	N/A	165
723	VG Spec Density Zone 3	N/A	N/A	165	N/A	165
724	VG Spec Density Zone 4	N/A	N/A	165	N/A	165
725	VG Spec Density Zone 5	N/A	N/A	165	N/A	165
726	VG Spec Density Zone 6	N/A	N/A	165	N/A	165
727	VG Spec Density Zone 7	N/A	N/A	165	N/A	165
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	165	N/A	165
732	Audio/Video Density Zone 2	N/A	N/A	165	N/A	165
733	Audio/Video Density Zone 3	N/A	N/A	165	N/A	165
734	Audio/Video Density Zone 4	N/A	N/A	165	N/A	165
735	Audio/Video Density Zone 5	N/A	N/A	165	N/A	165
736	Audio/Video Density Zone 6	N/A	N/A	165	N/A	165
737	Audio/Video Density Zone 7	N/A	N/A	165	N/A	165
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	165	N/A	165
755	DS1 Spec Density Zone 5	N/A	N/A	165	N/A	165
756	DS1 Spec Density Zone 6	N/A	N/A	165	N/A	165
757	DS1 Spec Density Zone 7	N/A	N/A	165	N/A	165
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	165	N/A	165
764	DS3 Spec Density Zone 4	N/A	N/A	165	N/A	165
765	DS3 Spec Density Zone 5	N/A	N/A	165	N/A	165
766	DS3 Spec Density Zone 6	N/A	N/A	165	N/A	165
767	DS3 Spec Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	165	N/A	165
771	DDS&Other Sp Density Zone 2	N/A	N/A	165	N/A	165
772	DDS&Other Sp Density Zone 3	N/A	N/A	165	N/A	165
773	DDS&Other Sp Density Zone 4	N/A	N/A	165	N/A	165
774	DDS&Other Sp Density Zone 5	N/A	N/A	165	N/A	165
775	DDS&Other Sp Density Zone 6	N/A	N/A	165	N/A	165
776	DDS&Other Sp Density Zone 7	N/A	N/A	165	N/A	165
790	Wideband	N/A	N/A	165	N/A	165
791	WB Density Zone 1	N/A	N/A	165	N/A	165
792	WB Density Zone 2	N/A	N/A	165	N/A	165
793	WB Density Zone 3	N/A	N/A	165	N/A	165
794	WB Density Zone 4	N/A	N/A	165	N/A	165
795	WB Density Zone 5	N/A	N/A	165	N/A	165
796	WB Density Zone 6	N/A	N/A	165	N/A	165
797	WB Density Zone 7	N/A	N/A	165	N/A	165
899	Total Special Access	165	165	N/A	165	N/A

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
<u>Common Line Basket</u>						
100	Total Common Line	N/A	N/A	N/A	N/A	N/A
<u>Traffic Sensitive Basket</u>						
200	Local Switching	N/A	N/A	165	N/A	165
210	Information	N/A	N/A	165	N/A	165
220	Database Access	N/A	N/A	165	N/A	165
230	800 DB VertSvcs Sub-Cat	N/A	N/A	165	N/A	165
240	Billing Name and Address	N/A	N/A	165	N/A	165
250	Local Switching Trunk Ports	N/A	N/A	165	N/A	165
260	STP Port Terminations	N/A	N/A	165	N/A	165
299	Total Traffic Sensitive	165	165	N/A	165	N/A
<u>Trunking Basket</u>						
300	Interconnection Charge	N/A	N/A	165	N/A	165
310	Tandem Switched Transport	N/A	N/A	165	N/A	165
311	TST Density Zone 1	N/A	N/A	165	N/A	165
312	TST Density Zone 2	N/A	N/A	165	N/A	165
313	TST Density Zone 3	N/A	N/A	165	N/A	165
314	TST Density Zone 4	N/A	N/A	165	N/A	165
315	TST Density Zone 5	N/A	N/A	165	N/A	165
316	TST Density Zone 6	N/A	N/A	165	N/A	165
317	TST Density Zone 7	N/A	N/A	165	N/A	165
320	VoiceGrade - Switched	N/A	N/A	165	N/A	165
321	VG DTT/EF Density Zone 1	N/A	N/A	165	N/A	165
322	VG DTT/EF Density Zone 2	N/A	N/A	165	N/A	165
323	VG DTT/EF Density Zone 3	N/A	N/A	165	N/A	165
324	VG DTT/EF Density Zone 4	N/A	N/A	165	N/A	165
325	VG DTT/EF Density Zone 5	N/A	N/A	165	N/A	165
326	VG DTT/EF Density Zone 6	N/A	N/A	165	N/A	165
327	VG DTT/EF Density Zone 7	N/A	N/A	165	N/A	165
340	High Cap & Other - Switched	N/A	N/A	165	N/A	165
350	DS-1 SubCat - Switched	N/A	N/A	165	N/A	165
351	DS1 DTT Density Zone 1	N/A	N/A	165	N/A	165
352	DS1 DTT Density Zone 2	N/A	N/A	165	N/A	165
353	DS1 DTT Density Zone 3	N/A	N/A	165	N/A	165
354	DS1 DTT Density Zone 4	N/A	N/A	165	N/A	165
355	DS1 DTT Density Zone 5	N/A	N/A	165	N/A	165
356	DS1 DTT Density Zone 6	N/A	N/A	165	N/A	165
357	DS1 DTT Density Zone 7	N/A	N/A	165	N/A	165
360	DS-3 SubCat - Switched	N/A	N/A	165	N/A	165
361	DS3 DTT Density Zone 1	N/A	N/A	165	N/A	165
362	DS3 DTT Density Zone 2	N/A	N/A	165	N/A	165
363	DS3 DTT Density Zone 3	N/A	N/A	165	N/A	165
364	DS3 DTT Density Zone 4	N/A	N/A	165	N/A	165
365	DS3 DTT Density Zone 5	N/A	N/A	165	N/A	165
366	DS3 DTT Density Zone 6	N/A	N/A	165	N/A	165
367	DS3 DTT Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
370	HC Other Sw Density Zone 1	N/A	N/A	165	N/A	165
371	HC Other Sw Density Zone 2	N/A	N/A	165	N/A	165
372	HC Other Sw Density Zone 3	N/A	N/A	165	N/A	165
373	HC Other Sw Density Zone 4	N/A	N/A	165	N/A	165
374	HC Other Sw Density Zone 5	N/A	N/A	165	N/A	165
375	HC Other Sw Density Zone 6	N/A	N/A	165	N/A	165
376	HC Other Sw Density Zone 7	N/A	N/A	165	N/A	165
380	Signalling Interconnection	N/A	N/A	165	N/A	165
381	SigIntCon Density Zone 1	N/A	N/A	165	N/A	165
382	SigIntCon Density Zone 2	N/A	N/A	165	N/A	165
383	SigIntCon Density Zone 3	N/A	N/A	165	N/A	165
384	SigIntCon Density Zone 4	N/A	N/A	165	N/A	165
385	SigIntCon Density Zone 5	N/A	N/A	165	N/A	165
386	SigIntCon Density Zone 6	N/A	N/A	165	N/A	165
387	SigIntCon Density Zone 7	N/A	N/A	165	N/A	165
499	Total Trunking	165	165	N/A	165	N/A
<u>Interexchange Basket</u>						
600	Total Interexchange	165	165	N/A	165	N/A
<u>Special Access Basket</u>						
720	VG/WATS, Met, Tgh - Special	N/A	N/A	165	N/A	165
721	VG Spec Density Zone 1	N/A	N/A	165	N/A	165
722	VG Spec Density Zone 2	N/A	N/A	165	N/A	165
723	VG Spec Density Zone 3	N/A	N/A	165	N/A	165
724	VG Spec Density Zone 4	N/A	N/A	165	N/A	165
725	VG Spec Density Zone 5	N/A	N/A	165	N/A	165
726	VG Spec Density Zone 6	N/A	N/A	165	N/A	165
727	VG Spec Density Zone 7	N/A	N/A	165	N/A	165
730	Audio & Video	N/A	N/A	165	N/A	165
731	Audio/Video Density Zone 1	N/A	N/A	165	N/A	165
732	Audio/Video Density Zone 2	N/A	N/A	165	N/A	165
733	Audio/Video Density Zone 3	N/A	N/A	165	N/A	165
734	Audio/Video Density Zone 4	N/A	N/A	165	N/A	165
735	Audio/Video Density Zone 5	N/A	N/A	165	N/A	165
736	Audio/Video Density Zone 6	N/A	N/A	165	N/A	165
737	Audio/Video Density Zone 7	N/A	N/A	165	N/A	165
740	High Cap & DDS - Special	N/A	N/A	165	N/A	165
750	DS-1 SubCat - Special	N/A	N/A	165	N/A	165
751	DS1 Spec Density Zone 1	N/A	N/A	165	N/A	165
752	DS1 Spec Density Zone 2	N/A	N/A	165	N/A	165
753	DS1 Spec Density Zone 3	N/A	N/A	165	N/A	165
754	DS1 Spec Density Zone 4	N/A	N/A	165	N/A	165
755	DS1 Spec Density Zone 5	N/A	N/A	165	N/A	165
756	DS1 Spec Density Zone 6	N/A	N/A	165	N/A	165
757	DS1 Spec Density Zone 7	N/A	N/A	165	N/A	165
760	DS-3 SubCat - Special	N/A	N/A	165	N/A	165
761	DS3 Spec Density Zone 1	N/A	N/A	165	N/A	165
762	DS3 Spec Density Zone 2	N/A	N/A	165	N/A	165
763	DS3 Spec Density Zone 3	N/A	N/A	165	N/A	165
764	DS3 Spec Density Zone 4	N/A	N/A	165	N/A	165
765	DS3 Spec Density Zone 5	N/A	N/A	165	N/A	165
766	DS3 Spec Density Zone 6	N/A	N/A	165	N/A	165
767	DS3 Spec Density Zone 7	N/A	N/A	165	N/A	165

IND-1 REFERENCES

<u>Ln#</u>	<u>CATEGORY</u>	<u>EXISTING PCI</u>	<u>EXISTING API</u>	<u>EXISTING SBI</u>	<u>6/30/07 PCI</u>	<u>6/30/07 SBI</u>
770	DDS&Other Sp Density Zone 1	N/A	N/A	165	N/A	165
771	DDS&Other Sp Density Zone 2	N/A	N/A	165	N/A	165
772	DDS&Other Sp Density Zone 3	N/A	N/A	165	N/A	165
773	DDS&Other Sp Density Zone 4	N/A	N/A	165	N/A	165
774	DDS&Other Sp Density Zone 5	N/A	N/A	165	N/A	165
775	DDS&Other Sp Density Zone 6	N/A	N/A	165	N/A	165
776	DDS&Other Sp Density Zone 7	N/A	N/A	165	N/A	165
790	Wideband	N/A	N/A	165	N/A	165
791	WB Density Zone 1	N/A	N/A	165	N/A	165
792	WB Density Zone 2	N/A	N/A	165	N/A	165
793	WB Density Zone 3	N/A	N/A	165	N/A	165
794	WB Density Zone 4	N/A	N/A	165	N/A	165
795	WB Density Zone 5	N/A	N/A	165	N/A	165
796	WB Density Zone 6	N/A	N/A	165	N/A	165
797	WB Density Zone 7	N/A	N/A	165	N/A	165
899	Total Special Access	165	165	N/A	165	N/A

Filing Date: 05/01/2007
Filing Entity: LTNE - Windstream Nebraska, Inc.
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (LTNEAS07.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)	13,511,917	2,366,206	3,004,561	0	14,136,737
2. Exogenous Changes (Z)	(9,159)	0	0	0	(4,417)
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	(5,007)	0	0	0	(2,415)
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(4,107)	0	0	0	(1,981)
e. North Americal Numbering Plan Admin.	(45)	0	0	0	(22)
3. Z/R = (Ln 2 / Ln 1)	-0.000678	0.000000	0.000000	0.000000	-0.000312
4. W = ((Ln 1 + Ln 2) / R)	0.999322	1.000000	1.000000	0.000000	0.999688
5. GDP-PI Chain Weighted (4 Qtr 2006)	116.9300	116.9300	116.9300	116.9300	116.9300
6. GDP-PI Chain Weighted (4 Qtr 2005)	114.0480	114.0480	114.0480	114.0480	114.0480
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.5270%	2.5270%	2.5270%	2.5270%	2.5270%
8. Productivity (X)	2.5439%	2.5439%	2.5439%	3.0000%	2.5439%
9. GDP-PI - X (Ln 8 - Ln 7)	-0.0169%	-0.0169%	-0.0169%	-0.4730%	-0.0169%
10. Growth Rate of CCL MOU/Line (g)	1.0546%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	23.4857	23.8138	0.0000	55.9010
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	23.4857	23.8138	0.0000	55.8915
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	55.8741

Filing Date: 05/01/2007 Exhibit RDEV
Filing Entity: COKY - Windstream Kentucky East - London PCI Development
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (COKYAS07.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)	8,244,053	1,367,457	796,004	0	7,623,422
2. Exogenous Changes (Z)	384	0	0	0	90
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	(292)	0	0	0	(68)
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	689	0	0	0	161
e. North Americal Numbering Plan Admin.	(14)	0	0	0	(3)
3. Z/R = (Ln 2 / Ln 1)	0.000047	0.000000	0.000000	0.000000	0.000012
4. W = ((Ln 1 + Ln 2) / R)	1.000047	1.000000	1.000000	0.000000	1.000012
5. GDP-PI Chain Weighted (4 Qtr 2006)	116.9300	116.9300	116.9300	0.0000	116.9300
6. GDP-PI Chain Weighted (4 Qtr 2005)	114.0480	114.0480	114.0480	0.0000	114.0480
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.5270%	2.5270%	2.5270%	0.0000%	2.5270%
8. Productivity (X)	2.5439%	2.5270%	2.5270%	0.0000%	2.5439%
9. GDP-PI - X (Ln 8 - Ln 7)	-0.0169%	0.0000%	0.0000%	0.0000%	-0.0169%
10. Growth Rate of CCL MOU/Line (g)	5.3400%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	27.5096	58.4688	0.0000	50.1931
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	50.1847
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	50.1852

Filing Date: 05/01/2007 Exhibit RDEV
Filing Entity: GTKY - Windstream Kentucky East - Lexington PCI Development
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (GTKYAS07.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)	35,729,951	3,789,545	5,470,673	0	48,277,031
2. Exogenous Changes (Z)	(793)	0	0	0	(342)
a. EDFIT / ITC / Access Cost Changes	0	0	0	0	0
b. Telecom. Relay Service Changes	1,584	0	0	0	684
c. Lower Formula Adjustment (LFAM)	0	0	0	0	0
d. Regulatory Fee Support Changes	(2,335)	0	0	0	(1,008)
e. North Americal Numbering Plan Admin.	(42)	0	0	0	(18)
3. Z/R = (Ln 2 / Ln 1)	-0.000022	0.000000	0.000000	0.000000	-0.000007
4. W = ((Ln 1 + Ln 2) / R)	0.999978	1.000000	1.000000	0.000000	0.999993
5. GDP-PI Chain Weighted (4 Qtr 2006)	116.9300	116.9300	116.9300	0.0000	116.9300
6. GDP-PI Chain Weighted (4 Qtr 2005)	114.0480	114.0480	114.0480	0.0000	114.0480
7. Percent Change in GDP-PI (I) ((Ln 5 - Ln 6) / Ln 6) * 100	2.5270%	2.5270%	2.5270%	0.0000%	2.5270%
8. Productivity (X)	0.0254%	2.5270%	2.5270%	0.0000%	0.0254%
9. GDP-PI - X (Ln 8 - Ln 7)	2.5016%	0.0000%	0.0000%	0.0000%	2.5016%
10. Growth Rate of CCL MOU/Line (g)	17.3042%	N/A	N/A	N/A	N/A
11. Existing PCI	0.0000	15.5601	39.5715	0.0000	47.3892
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	48.5746
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	48.5743

Filing Date: 05/01/07
Filing Entity: COKY - Windstream Kentucky East - London
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (COKYAS07.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	52,168	51,773	(395)
<u>North American Numbering Plan Administration:</u>	222	203	(19)
<u>Regulatory Fee Support:</u>	24,809	25,742	932
<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2005</u>	<u>2006</u>	
Total Common Line MOUs	186,117,632	175,823,453	
Average CPTs = Access Lines	100,219	89,877	
MOUs / Access Line	1,857.10	1,956.27	
Growth Rate (g)		5.34%	

	2006 Annual				
	Total	Interstate		Telecom	North American
	End User Revenues		Regulatory	Relay	Numbering Plan
	(499A)	(499A)	Fee	Service	Administration
	(A)	(B)	(C)=B * 0.00266	(D) = B * 0.00535	(E) = A * 0.0000210
Exogenous Amount	43,071,003	9,677,266	25,742	51,773	203

	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 2005 End User Revenues	\$ 7,156,396	\$ -	\$ -	\$ 1,668,948	\$ 851,922	\$ 9,677,266
Allocation Basis	73.95%	0.00%	0.00%	17.25%	8.80%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ (292)	\$ -	\$ -	\$ (68)	\$ (35)	\$ (395)
NANPA	\$ (14)	\$ -	\$ -	\$ (3)	\$ (2)	\$ (19)
Regulatory Fee Support:	\$ 689	\$ -	\$ -	\$ 161	\$ 82	\$ 932
	\$ 384	\$ -	\$ -	\$ 90	\$ 46	\$ 473

Filing Date: 05/01/07
Filing Entity: GTKY - Windstream Kentucky East - Lexington
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (GTKYAS07.WK4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>
<u>Telecommunications Relay Service Support:</u>	233,730	236,223	2,492
<u>North American Numbering Plan Administration:</u>	994	927	(66)
<u>Regulatory Fee Support:</u>	121,123	117,449	(3,674)

<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2005</u>	<u>2006</u>
Total Common Line MOUs	701,355,970	658,167,581
Average CPTs = Access Lines	415,183	332,142
MOUs / Access Line	1,689.27	1,981.58
Growth Rate (g)		17.30%

	2006 Annual				
	Total End User Revenues (499A) (A)	Interstate End User Revenues (499A) (B)	Regulatory Fee (C)=B * 0.00266	Telecom Relay Service (D) = B * 0.00535	North American Numbering Plan Administration (E) = A * 0.0000210
Exogenous Amount	179,635,324	44,153,758	117,449	236,223	927

	Common Line 499A Ln 405(d)	Database Access SUM-1 R160a	Billing Name and Address SUM-1 R165a	Special 499A Ln 406(d)	Excluded Revenues	Total Less ATS Revenue
499A 2005 End User Revenues	\$ 28,053,359	\$ -	\$ -	\$ 12,110,798	\$ 3,989,601	\$ 44,153,758
Allocation Basis	63.54%	0.00%	0.00%	27.43%	9.04%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thousand Block Numbering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ 1,584	\$ -	\$ -	\$ 684	\$ 225	\$ 2,492
NANPA	\$ (42)	\$ -	\$ -	\$ (18)	\$ (6)	\$ (66)
Regulatory Fee Support:	\$ (2,335)	\$ -	\$ -	\$ (1,008)	\$ (332)	\$ (3,674)
	\$ (793)	\$ -	\$ -	\$ (342)	\$ (113)	\$ (1,136)

Filing Date: 05/01/07
Filing Entity: LTNE - Windstream Nebraska, Inc.
Transmittal Number: Letter
May 1, 2007 Annual Access Charge Tariff Filing (LTNEAS07.wk4)

Exhibit EXG

Exogenous Cost Changes Detail

	<u>7/06-6/07</u>	<u>7/07-6/08</u>	<u>Exogenous</u>		
<u>Telecommunications Relay Service Support:</u>	125,769	117,586	(8,183)		
<u>North American Numbering Plan Administration:</u>	535	462	(73)		
<u>Regulatory Fee Support:</u>	65,176	58,463	(6,713)		
<u>Growth Rate of CCL MOU/Line (g)</u>	<u>2005</u>	<u>2006</u>			
Total Common Line MOUs	647,027,820	581,109,156			
Average CPTs = Access Lines	242,426	215,456			
MOUs / Access Line	2,668.97	2,697.11			
Growth Rate (g)		1.05%			
	2006 Annual				
	Total End User Revenues	Interstate	Regulatory	Telecom	North American
	(499A)	(499A)	Fee	Relay	Numbering Plan
	(A)	(B)	(C)=B * 0.00266	Service	Administration
				(D) = B * 0.00535	E) = A * 0.0000210
Exogenous Amount	102,561,745	21,978,685	58,463	117,586	462

	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 2006 End User Revenues	\$ 13,448,460	\$ -	\$ -	\$ 6,485,645	\$ 2,044,580	\$ 21,978,685
Allocation Basis	61.19%	0.00%	0.00%	29.51%	9.30%	100.00%
Excess Deferred Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ITC Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lower Formula Adj. (LFAM)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecom. Relay Support	\$ (5,007)	\$ -	\$ -	\$ (2,415)	\$ (761)	\$ (8,183)
NANPA	\$ (45)	\$ -	\$ -	\$ (22)	\$ (7)	\$ (73)
Regulatory Fee Support:	\$ (4,107)	\$ -	\$ -	\$ (1,981)	\$ (624)	\$ (6,713)
	\$ (9,159)	\$ -	\$ -	\$ (4,417)	\$ (1,392)	\$ (13,576)

Filing Date: May 01, 2007
Transmittal Number: Letter

Exhibit CMT

June 30, 2007 Price Cap Annual Filing
CMT / Line Composite Rate

	TL#165 07/1/2006 CMT/Line <u>CAP-1 Row 460</u> (A)	Total 2006 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
Windstream Nebraska, Inc.	5.0052102	3,112,063	\$ 15,567,370.28	5.0022671
Windstream Kentucky, East - Lexington	9.3238716	5,526,443	\$ 51,527,051.61	9.32372805
Windstream Kentucky, East - London	7.6641802	1,409,482	\$ 10,802,907.86	7.66445252

Services Outside of Price Cap

Company Name: Windstream Kentucky East, Inc.

Filing Date: 05/01/07

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

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

Collocation/Interconnection

Expanded Interconnection Service

FCC #3 8

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: Windstream Kentucky East, Inc.

Filing Date: 05/01/07

OUTPC-2

Rate Element Detail	Tariff Section	Order Allowing Removal
<u>Service that were in PC and have been removed</u>		
<u>Frame Relay Service</u>	FCC #3 (All Sections)	
<u>Digital Switched Service</u>	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.

<u>Special Access</u>	FCC #3 Section 22	FCC 99-206 Fifth Report and Order and Further Notice of Proposed Rulemaking
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*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: Windstream Nebraska, Inc.
Filing Date: 05/01/07

OUTPC-1

Rate Element Detail

Tariff Section

Special Construction/ICBs

Special Construction - ICBs

FCC #5 3

Collocation/Interconnection

Expanded Interconnection Service

FCC #3 8

Packet Services

Frame Relay Services - Recurring and NonRecurring

Digital Services Tariff 9.6

Switched Access Elements

Interim 500 Access Service - Pass-Through Charge

FCC #3 6.8.3

End User Charges

Local Number Portability (LNP) End User Service

FCC #3 13.6.3

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

Exhibit Explicit USF

[illegible]

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company:

Windstream Nebraska, Inc. f/k/a ALLTEL Nebraska, Inc.
4001 Rodney Parham Rd.
Little Rock, AR 72212

2. Reporting Calendar Year

(A) From: Jan. 1, 2005 To: Dec. 31, 2005

(B) First Report Filed: March 31, 2006

(C) Final Report Filed: March 30, 2007

FCC 492A

PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT
(Read Instructions on Reverse Before Completing)
Dollar Amounts Shown in Thousands

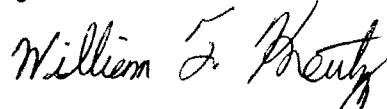
3. Items	Total Interstate Services Subject to Price Cap Regulation		
	First Report	Final Report	Difference
	Column A	Column B	Column C = (B - A)
1. Total Revenues	\$38,042	\$38,042	\$0
2. Total Expenses and Taxes	\$28,650	\$28,650	\$0
3. Oper. Inc. (Net Return)(1-2)	\$9,392	\$9,392	\$0
4. Rate Base (Avg. Net Invest.)	\$33,066	\$33,066	\$0
5. Rate of Return (Ln3/Ln4)	28.40%	28.40%	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, \$10146, while expenses totaled \$6720 and rate base totaled \$6286.

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 30, 2007	William F. Kreutz	VP- Regulatory Strategy	
	Telephone No.		
	501-748-6910		

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.

FCC 492 A
September 2004

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company: Windstream Kentucky East - Lexington f/k/a Kentucky ALLTEL - Lexington, Inc. 4001 Rodney Parham Rd. Little Rock, AR 72212	2. Reporting Calendar Year (A) From: Jan. 1, 2005 To: Dec. 31, 2005 (B) First Report Filed: March 31, 2006 (C) Final Report Filed: March 30, 2007
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FCC 492A

**PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT**
(Read Instructions on Reverse Before Completing)
Dollar Amounts Shown in Thousands

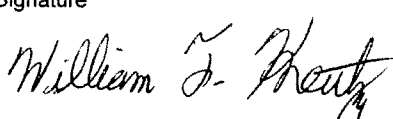
3. Items	Total Interstate Services Subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	\$86,125	\$86,125	\$0
2. Total Expenses and Taxes	\$61,393	\$61,393	\$0
3. Oper. Inc. (Net Return)(1-2)	\$24,732	\$24,732	\$0
4. Rate Base (Avg. Net Invest.)	\$64,912	\$64,912	\$0
5. Rate of Return (Ln3/Ln4)	38.10%	38.10%	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, \$14038, while expenses totaled \$7585 and rate base totaled \$8201.

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 30, 2007	Typed Name of Person Signing William F. Kreutz	Title of Person Signing VP- Regulatory Strategy	Signature 
	Telephone No. 501-748-6910		

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IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18, SECTION 1001.

FCC 492 A
September 2004

See reverse side for information regarding public burden estimate.

<p>1. Name and Address of Reporting Company:</p> <p>Windstream Kentucky East - London f/k/a Kentucky ALLTEL - London, Inc. 4001 Rodney Parham Rd. Little Rock, AR 72212</p>	<p>2. Reporting Calendar Year (A) From: Jan. 1, 2005 To: Dec. 31, 2005 (B) First Report Filed: March 31, 2006 (C) Final Report Filed: March 30, 2007</p>
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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	Final Report	Difference
	Column A	Column B	
			Column C = (B - A)
1. Total Revenues	\$17,506	\$17,506	\$0
2. Total Expenses and Taxes	\$12,645	\$12,645	\$0
3. Oper. Inc. (Net Return)(1-2)	\$4,861	\$4,861	\$0
4. Rate Base (Avg. Net Invest.)	\$20,800	\$20,800	\$0
5. Rate of Return (Ln3/Ln4)	23.37%	23.37%	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, \$2477, while expenses totaled \$1099 and rate base totaled \$1839.

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 30, 2007	Typed Name of Person Signing William F. Kreutz	Title of Person Signing VP- Regulatory Strategy	Signature <i>William F. Kreutz</i>
	Telephone No. 501-748-6910		

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IMPRISONMENT UNDER THE PROVISIONS OF THE U.S. CODE, TITLE 18, SECTION 1001.

FCC 492 A
September 2004

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company: Windstream Nebraska, Inc. 4001 Rodney Parham Rd. Little Rock, AR 72212	2. Reporting Calendar Year (A) From: Jan. 1, 2006 To: Dec. 31, 2006 (B) First Report Filed: March 30, 2007 (C) Final Report Filed:
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FCC 492A

PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT
(Read Instructions on Reverse Before Completing)
Dollar Amounts Shown in Thousands

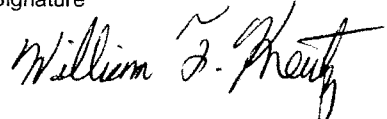
3. Items	Total Interstate Services Subject to Price Cap Regulation		
	First Report	Final Report	Difference
	Column A	Column B	Column C = (B - A)
1. Total Revenues	\$34,834		\$0
2. Total Expenses and Taxes	\$27,677		\$0
3. Oper. Inc. (Net Return)(1-2)	\$7,157		\$0
4. Rate Base (Avg. Net Invest.)	\$29,985		\$0
5. Rate of Return (Ln3/Ln4)	23.87%		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.
All revenues and costs associated with non Price Cap services in the amount of \$12,761 (in thousands) have been excluded in accordance with rules set forth in Price Cap proceedings.

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 30, 2007	William F. Kreutz	VP- Regulatory Strategy	
	Telephone No. 501-748-6910		

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FCC 492 A
September 2004

See reverse side for information regarding public burden estimate.

1. Name and Address of Reporting Company: Windstream Kentucky East - Lexington 4001 Rodney Parham Rd. Little Rock, AR 72212	2. Reporting Calendar Year (A) From: Jan. 1, 2006 To: Dec. 31, 2006 (B) First Report Filed: March 30, 2007 (C) Final Report Filed:
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FCC 492A

PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT
(Read Instructions on Reverse Before Completing)
Dollar Amounts Shown in Thousands

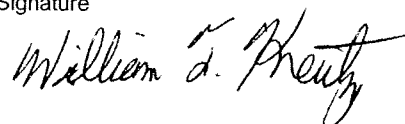
3. Items	Total Interstate Services Subject to Price Cap Regulation		
	First Report Column A	Final Report Column B	Difference Column C = (B - A)
1. Total Revenues	\$91,232		\$0
2. Total Expenses and Taxes	\$74,029		\$0
3. Oper. Inc. (Net Return)(1-2)	\$17,203		\$0
4. Rate Base (Avg. Net Invest.)	\$57,050		\$0
5. Rate of Return (Ln3/Ln4)	30.15%		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.
All revenues and costs associated with non Price Cap services in the amount of \$19,962 (in thousands) have been excluded in accordance with rules set forth in Price Cap proceedings.

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 30, 2007	William F. Kreutz	VP- Regulatory Strategy	
	Telephone No. 501-748-6910		

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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:

Windstream Kentucky East - London
4001 Rodney Parham Rd.
Little Rock, AR 72212

2. Reporting Calendar Year

(A) From: Jan. 1, 2006 To: Dec. 31, 2006

(B) First Report Filed: March 30, 2007

(C) Final Report Filed:

FCC 492A

PRICE CAP REGULATION
RATE OF RETURN MONITORING REPORT
(Read Instructions on Reverse Before Completing)
Dollar Amounts Shown in Thousands

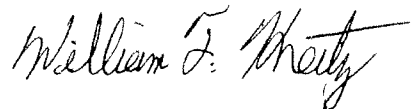
3. Items	Total Interstate Services Subject to Price Cap Regulation		
	First Report	Final Report	Difference
	Column A	Column B	Column C = (B - A)
1. Total Revenues	\$18,863		\$0
2. Total Expenses and Taxes	\$15,026		\$0
3. Oper. Inc. (Net Return)(1-2)	\$3,837		\$0
4. Rate Base (Avg. Net Invest.)	\$27,174		\$0
5. Rate of Return (Ln3/Ln4)	14.12%		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.
All revenues and costs associated with non Price Cap services in the amount of \$3,232 (in thousands) have been excluded in accordance with rules set forth in Price Cap proceedings.

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 30, 2007	William F. Kreutz	VP- Regulatory Strategy	
	Telephone No. 501-748-6910		

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.

FCC 492 A
September 2004