EXHIBIT 2

SUMMARY OF MASSACHUSETTS RESULTS FOR UNBUNDLED ELEMENTS AND RESALE

COMPLIANCE FILING

ELEMENT	ZONE		COST RESULTS
2 WIRE ANALOG LINK	METRO		$ 7.54
	URBAN		$ 14.11
	SUBURBAN		$ 16.12
	RURAL		$ 20.04
4 WIRE ANALOG LINK	METRO		$ 30.97
	URBAN		$ 43.40
	SUBURBAN		$ 46.95
	RURAL		$ 52.39
2 WIRE LINK CONDITIONED FOR DIGITAL	METRO		$ 19.87
	URBAN		$ 27.24
	SUBURBAN		$ 29.38
	RURAL		$ 32.84
4 WIRE LINK CONDITIONED FOR DIGITAL	METRO		$ 76.11
	URBAN		$ 98.05
	SUBURBAN		$ 102.64
	RURAL		$ 147.05
LOCAL SWITCHING ANALOG PORT	METRO		$ 5.52
	URBAN		$ 5.00
	SUBURBAN		$ 3.95
	RURAL		$ 6.96
LOCAL SWITCHING DIGITAL PORT	METRO		$ 5.37
	URBAN		$ 6.95
	SUBURBAN		$ 6.34
	RURAL		$ 11.10
LOCAL SWITCHING ISDN-BRI PORT	METRO		$ 48.54
	URBAN		$ 31.13
	SUBURBAN		$ 34.94
	RURAL		$ 26.88
LOCAL SWITCHING DIGITAL TRUNK PORT	METRO		$ 12.53
	URBAN		$ 12.38
	SUBURBAN		$ 13.53
	RURAL		$ 14.21
LOCAL SWITCHING ISDN-PRI PORT	METRO		$ 609.58
	URBAN		$ 471.64
	SUBURBAN		$ 583.35
	RURAL		$ 583.35
LOCAL SWITCHING TRUNK PORT PER MOU (PEAK)	METRO	(PEAK)	$ 0.001703
	URBAN		$ 0.001820
	SUBURBAN		$ 0.002090
	RURAL		$ 0.002093
LOCAL SWITCHING TRUNK PORT PER MOU (OFF-PEAK)	METRO	(OFF-PEAK)	$ 0.000379
	URBAN		$ 0.000404
	SUBURBAN		$ 0.000464
	RURAL		$ 0.000465
LOCAL SWITCHING USAGE PER MOU (PEAK)	METRO	(PEAK)	$ 0.004647
	URBAN		$ 0.007401
	SUBURBAN		$ 0.009549
	RURAL		$ 0.014277

SUMMARY OF MASSACHUSETTS RESULTS FOR UNBUNDLED ELEMENTS AND RESALE

COMPLIANCE FILING

ELEMENT	ZONE		COST RESULTS
LOCAL SWITCHING	METRO	(OFF-PEAK)	$ 0.001872
USAGE PER MOU	URBAN		$ 0.003516
(OFF-PEAK)	SUBURBAN		$ 0.005282
	RURAL		$ 0.008166
LOCAL SWITCHING	METRO		$ 0.7924
PORT ADDITIVE	URBAN		$ 0.7924
CENTREX	SUBURBAN		$ 0.7807
	RURAL		$ 0.7807
LOCAL SWITCHING	METRO		$ 0.9127
PORT ADDITIVE	URBAN		$ 0.9194
RINGMATE	SUBURBAN		$ 0.9154
	RURAL		$ 0.9128
LOCAL SWITCHING	METRO		$ 0.3575
PORT ADDITIVE	URBAN		$ 0.3523
THREE-WAY CALLING	SUBURBAN		$ 0.3535
	RURAL		$ 0.3477
LOCAL SWITCHING	METRO		$ 0.0011
PORT ADDITIVE	URBAN		$ 0.0031
SPEED CALLING	SUBURBAN		$ 0.0054
	RURAL		$ 0.0056
LOCAL SWITCHING	METRO		$ 0.0005
PORT ADDITIVE	URBAN		$ 0.0014
CALL WAITING	SUBURBAN		$ 0.0029
	RURAL		$ 0.0025
LOCAL SWITCHING	METRO		$ 0.0001
PORT ADDITIVE	URBAN		$ 0.0003
CALL FORWADING - D/A	SUBURBAN		$ 0.0007
	RURAL		$ 0.0006
LOCAL SWITCHING	METRO		$ 0.0001
PORT ADDITIVE	URBAN		$ 0.0003
CALL FORWADING - BUSY	SUBURBAN		$ 0.0007
	RURAL		$ 0.0006
LOCAL SWITCHING	METRO		$ 0.0003
PORT ADDITIVE	URBAN		$ 0.0008
CALL FORWADING - VAR.	SUBURBAN		$ 0.0016
	RURAL		$ 0.0014
TANDEM SWITCHING	ALL ZONES		$ 13.75
DIGITAL TRUNK PORT			
TANDEM COMMON TRUNK PORTS	ALL ZONES	(PEAK)	$ 0.008113
PER MOU		(OFF-PEAK)	$ 0.001803
TANDEM USAGE PER MOU	ALL ZONES	(PEAK)	$ 0.003648
		(OFF-PEAK)	$ 0.002609
INTEROFFICE DEDICATED TRANSPORT	ALL ZONES		
OC-48-FIXED			$ 11,531.11
OC-48 PER MILE			$ 386.83
OC-12 FIXED			$ 4,518.08
OC-12 PER MILE			$ 245.24

SUMMARY OF MASSACHUSETTS RESULTS FOR UNBUNDLED ELEMENTS AND RESALE

ELEMENT	ZONE	COMPLIANCE FILING	COST RESULTS
INTEROFFICE DEDICATED TRANSPORT (CONT.)			
OC-3 FIXED			$ 1,779.69
OC-3 PER MILE			$ 61.31
DS-3 FIXED			$ 996.54
DS-3 PER MILE			$ 20.44
DS-1 FIXED			$ 126.35
DS-1 PER MILE			$ 0.73
CO MUXING 3/1			$ 236.69
COMMON (SHARED) TRANSPORT	ALL ZONES	(PEAK)	$ 0.00178
USAGE PER MOU		(OFF-PEAK)	$ 0.00040
SIGNALING SYSTEM 7	ALL ZONES		
SIGNALLING PER LINK			$ 47.65
STP PER PORT			$ 1,245.46
LIDB QUERY PER QUERY			$ 0.00138
800 PER QUERY			$ 0.00108
RESALE DISCOUNTS			
WITH OPER. SERV. & DIRECTORY ASSISTANCE			24.99%
RESELLERS			
WITHOUT OPER. SERV. & DIRECTORY ASSISTANCE			29.47%