

EXHIBIT 4

Analysis of USF Fees in 2004 for Low-Use and Average-Use Customers

I. Analysis Assuming A 10.1 Percent Contribution Factor:

Provider	Plan	Advertised Per-Minute Rate	Monthly Fee	USF%	Total End-User Costs For 29 Minutes	Actual Per-Minute Rate For 29 Minutes	Current LD USF Costs For 29 Minutes	Total EU Bill for 29 Minutes	Total End-User Costs For 58 Minutes	Actual Per-Minute Rate For 58 Minutes	Current LD USF Costs For 58 Minutes	Proposed USF Per Number Fee Per Month	LEC USF Fee	Total Monthly USF Low Use	Total Monthly USF Ave. Use	Monthly Change in USF Fees Low Use	Monthly Change in USF Fees Ave Use	Annualized USF Increase for Low-Use Customers	Annualized USF Increase For Ave.-Use Customers
ATT	One Rate Plus Plan	0.07	\$3.95	10.00%	\$5.98	\$0.21	\$0.60	\$6.58	\$8.01	\$0.14	\$0.80	\$0.98	\$0.59	\$1.19	\$1.39	-\$0.21	-\$0.41	-\$2.50	-\$4.93
MCI	Anytime Advantage Savings Option	0.07	\$2.95	10.00%	\$4.98	\$0.17	\$0.50	\$5.48	\$7.01	\$0.12	\$0.70	\$0.98	\$0.59	\$1.09	\$1.29	-\$0.11	-\$0.31	-\$1.30	-\$3.73
Sprint	Anytime	0.07	\$5.95	10.00%	\$7.98	\$0.28	\$0.80	\$8.78	\$10.01	\$0.17	\$1.00	\$0.98	\$0.59	\$1.39	\$1.59	-\$0.41	-\$0.61	-\$4.90	-\$7.33
			to	10.00%															
Everdial	Everdial1	0.049	\$0.00	10.00%	\$1.42	\$0.05	\$0.14	\$1.56	\$2.84	\$0.05	\$0.28	\$0.98	\$0.59	\$0.73	\$0.87	\$0.25	\$0.11	\$2.97	\$1.27
ZoneLD	N/A	0.045	\$0.00	10.00%	\$1.31	\$0.05	\$0.13	\$1.44	\$2.61	\$0.05	\$0.26	\$0.98	\$0.59	\$0.72	\$0.85	\$0.26	\$0.13	\$3.11	\$1.55
Total Call Int.	N/A	0.049	\$0.00	10.00%	\$1.42	\$0.05	\$0.14	\$1.56	\$2.84	\$0.05	\$0.28	\$0.98	\$0.59	\$0.73	\$0.87	\$0.25	\$0.11	\$2.97	\$1.27
isterra	N/A	0.049	\$0.00	10.00%	\$1.42	\$0.05	\$0.14	\$1.56	\$2.84	\$0.05	\$0.28	\$0.98	\$0.59	\$0.73	\$0.87	\$0.25	\$0.11	\$2.97	\$1.27
*0#	N/A	0.054	\$0.00	10.00%	\$1.57	\$0.05	\$0.16	\$1.72	\$3.13	\$0.05	\$0.31	\$0.98	\$0.59	\$0.75	\$0.90	\$0.23	\$0.08	\$2.80	\$0.92
Capsule	N/A	.039	\$2.00	10.00%	\$3.13	\$0.11	\$0.31	\$3.44	\$4.26	\$0.07	\$0.43	\$0.98	\$0.59	\$0.90	\$1.02	\$0.08	-\$0.04	\$0.92	-\$0.43
			to	10.00%															
ecg	N/A	0.039	\$0.00	10.00%	\$1.13	\$0.04	\$0.11	\$1.24	\$2.26	\$0.04	\$0.23	\$0.98	\$0.59	\$0.70	\$0.82	\$0.28	\$0.16	\$3.32	\$1.97
		0.049	\$2.00	10.00%	\$3.42	\$0.12	\$0.34	\$3.76	\$4.84	\$0.08	\$0.48	\$0.98	\$0.59	\$0.93	\$1.07	\$0.05	-\$0.09	\$0.57	-\$1.13
Unitel	N/A	0.049	\$0.00	10.00%	\$1.42	\$0.05	\$0.14	\$1.56	\$2.84	\$0.05	\$0.28	\$0.98	\$0.59	\$0.73	\$0.87	\$0.25	\$0.11	\$2.97	\$1.27
		0.045	\$2.00	10.00%	\$3.31	\$0.11	\$0.33	\$3.64	\$4.61	\$0.08	\$0.46	\$0.98	\$0.59	\$0.92	\$1.05	\$0.06	-\$0.07	\$0.71	-\$0.85
Power Net Global	N/A		to	10.00%															
		0.045	\$0.00	10.00%	\$1.31	\$0.05	\$0.13	\$1.44	\$2.61	\$0.05	\$0.26	\$0.98	\$0.59	\$0.72	\$0.85	\$0.26	\$0.13	\$3.11	\$1.55
atn	N/A	0.049	\$2.50	10.00%	\$3.92	\$0.14	\$0.39	\$4.31	\$5.34	\$0.09	\$0.53	\$0.98	\$0.59	\$0.98	\$1.12	\$0.00	-\$0.14	-\$0.03	-\$1.73
		0.049	\$0.00	10.00%	\$1.42	\$0.05	\$0.14	\$1.56	\$5.80	\$0.10	\$0.58	\$0.98	\$0.59	\$0.73	\$1.17	\$0.25	-\$0.19	\$2.97	-\$2.28
atn	N/A	0.069	\$0.00	10.00%	\$2.00	\$0.07	\$0.20	\$2.20	\$4.00	\$0.07	\$0.40	\$0.98	\$0.59	\$0.79	\$0.99	\$0.19	-\$0.01	\$2.28	-\$0.12

Assumes a 10.1% contribution factor, which is calculated from the FCC Staff Study for 2004, using a wireless interstate allocation of 20% and assuming that switched toll revenue per minute continues to decline at the same rate as in January 2003, but continuing to include ADSL revenues in the contribution base under the status quo.

II. Analysis Assuming a 10.7 Percent Contribution Factor:

Provider	Plan	Advertised Per-Minute Rate	Monthly Fee	USF%	Total End-User Costs For 29 Minutes	Actual Per-Minute Rate For 29 Minutes	Current LD USF Costs For 29 Minutes	Total EU Bill for 29 Minutes	Total End-User Costs For 58 Minutes	Actual Per-Minute Rate For 58 Minutes	Current LD USF Costs For 58 Minutes	Proposed USF Per Number Fee Per Month	LEC USF Fee	Total Monthly USF Low Use	Total Monthly USF Ave. Use	Monthly Change in USF Fees Low Use	Monthly Change in USF Fees Ave Use	Annualized USF Increase for Low-Use Customers	Annualized USF Increase For Ave.-Use Customers
ATT	One Rate Plus Plan	0.07	\$3.95	10.60%	\$5.98	\$0.21	\$0.63	\$6.61	\$8.01	\$0.14	\$0.85	\$0.98	\$0.62	\$1.25	\$1.47	-\$0.27	-\$0.49	-\$3.29	-\$5.87
MCI	Anytime Advantage Savings Option	0.07	\$2.95	10.60%	\$4.98	\$0.17	\$0.53	\$5.51	\$7.01	\$0.12	\$0.74	\$0.98	\$0.62	\$1.15	\$1.36	-\$0.17	-\$0.38	-\$2.01	-\$4.60
Sprint	Anytime	0.07	\$5.95	10.60%	\$7.98	\$0.28	\$0.85	\$8.83	\$10.01	\$0.17	\$1.06	\$0.98	\$0.62	\$1.47	\$1.68	-\$0.49	-\$0.70	-\$5.83	-\$8.41
		to	\$0.00	10.60%	\$2.03	\$0.07	\$0.22	\$2.25	\$4.06	\$0.07	\$0.43	\$0.98	\$0.62	\$0.84	\$1.05	\$0.14	-\$0.07	\$1.74	-\$0.84
Everdial	Everdial1	0.049	\$0.00	10.60%	\$1.42	\$0.05	\$0.15	\$1.57	\$2.84	\$0.05	\$0.30	\$0.98	\$0.62	\$0.77	\$0.92	\$0.21	\$0.06	\$2.51	\$0.70
ZoneLD	N/A	0.045	\$0.00	10.60%	\$1.31	\$0.05	\$0.14	\$1.44	\$2.61	\$0.05	\$0.28	\$0.98	\$0.62	\$0.76	\$0.90	\$0.22	\$0.08	\$2.66	\$1.00
Total Call Int.	N/A	0.049	\$0.00	10.60%	\$1.42	\$0.05	\$0.15	\$1.57	\$2.84	\$0.05	\$0.30	\$0.98	\$0.62	\$0.77	\$0.92	\$0.21	\$0.06	\$2.51	\$0.70
isterra	N/A	0.049	\$0.00	10.60%	\$1.42	\$0.05	\$0.15	\$1.57	\$2.84	\$0.05	\$0.30	\$0.98	\$0.62	\$0.77	\$0.92	\$0.21	\$0.06	\$2.51	\$0.70
*0#	N/A	0.054	\$0.00	10.60%	\$1.57	\$0.05	\$0.17	\$1.73	\$3.13	\$0.05	\$0.33	\$0.98	\$0.62	\$0.79	\$0.95	\$0.19	\$0.03	\$2.33	\$0.34
Capsule	N/A	0.039	\$2.00	10.60%	\$3.13	\$0.11	\$0.33	\$3.46	\$4.26	\$0.07	\$0.45	\$0.98	\$0.62	\$0.95	\$1.07	\$0.03	-\$0.09	\$0.34	-\$1.10
		to	\$0.00	10.60%	\$1.13	\$0.04	\$0.12	\$1.25	\$2.26	\$0.04	\$0.24	\$0.98	\$0.62	\$0.74	\$0.86	\$0.24	\$0.12	\$2.88	\$1.44
ecg	N/A	0.049	\$2.00	10.60%	\$3.42	\$0.12	\$0.36	\$3.78	\$4.84	\$0.08	\$0.51	\$0.98	\$0.62	\$0.98	\$1.13	\$0.00	-\$0.15	-\$0.03	-\$1.84
		to	\$0.00	10.60%	\$1.42	\$0.05	\$0.15	\$1.57	\$2.84	\$0.05	\$0.30	\$0.98	\$0.62	\$0.77	\$0.92	\$0.21	\$0.06	\$2.51	\$0.70
Unitel	N/A	0.045	\$2.00	10.60%	\$3.31	\$0.11	\$0.35	\$3.66	\$4.61	\$0.08	\$0.49	\$0.98	\$0.62	\$0.97	\$1.11	\$0.01	-\$0.13	\$0.12	-\$1.54
		to	\$0.00	10.60%	\$1.31	\$0.05	\$0.14	\$1.44	\$2.61	\$0.05	\$0.28	\$0.98	\$0.62	\$0.76	\$0.90	\$0.22	\$0.08	\$2.66	\$1.00
Power Net Global	N/A	0.049	\$2.50	10.60%	\$3.92	\$0.14	\$0.42	\$4.34	\$5.34	\$0.09	\$0.57	\$0.98	\$0.62	\$1.04	\$1.19	-\$0.06	-\$0.21	-\$0.67	-\$2.48
		to	\$0.00	10.60%	\$1.42	\$0.05	\$0.15	\$1.57	\$6.15	\$0.11	\$0.65	\$0.98	\$0.62	\$0.77	\$1.27	\$0.21	-\$0.29	\$2.51	-\$3.50
atn	N/A	0.069	\$0.00	10.60%	\$2.00	\$0.07	\$0.21	\$2.21	\$4.00	\$0.07	\$0.42	\$0.98	\$0.62	\$0.83	\$1.04	\$0.15	-\$0.06	\$1.77	-\$0.77

Assumes a 10.7% contribution factor, which is calculated from the FCC Staff Study for 2004, using a wireless interstate allocation of 20%, assuming that switched toll revenue per minute continues to decline at the same rate as in January 2003 and assuming that the FCC excludes ADSL revenues from the contribution base.