CURRENT SHORTFALL AND HISTORICAL UNIT COST DEVELOPMENT

Line	Item	Source	MA Amount	NJ Amount
	a	b	c	d
	SHORTFALL BASED ON AVERAGE IN-SERVICE QUANTITIES			
1	UNE-Platform Shortfall in 1997	Cost-Avoided L34-TELRIC Rate, L1 x Projection L1k x 12	$0	$0
2	UNE-Loop Shortfall in 1997	Cost-Avoided L29-TELRIC Rate, L2 x Projection L1i x 12	$0	$0
3	Combined Loop and Platform Shortfall 1997	Line 1 + Line 2	$0	$0
4	All Loop Shortfall in 1997	Cost-Avoided L34-TELRIC Rate, L2 x Projection L1i+k x 12	$0	$0
5	Non-Loop UNE-P Shortfall in 1997	((Cost-Avoided L34-TELRIC Rate, L1)-(Cost-Avoided L29-TELRIC Rate, L2)) x Projection, L1k x 12	$0	$0
6	UNE-Platform Shortfall in 1998	Cost-Avoided L34-TELRIC Rate, L3 x Projection L2k x 12	$0	$0
7	UNE-Loop Shortfall in 1998	Cost-Avoided L29-TELRIC Rate, L4 x Projection L2i x 12	$0	$0
8	Combined Loop and Platform Shortfall 1998	Line 6 + Line 7	$0	$0
9	All Loop Shortfall in 1998	Cost-Avoided L34-TELRIC Rate, L4 x Projection L2i+k x 12	$0	$0
10	Non-Loop UNE-P Shortfall in 1998	((Cost-Avoided L34-TELRIC Rate, L3)-(Cost-Avoided L29-TELRIC Rate, L4)) x Projection, L2k x 12	$0	$0
11	UNE-Platform Shortfall in 1999	Cost-Avoided L34-TELRIC Rate, L5 x Projection L3k x 12	$23,908	$0
12	UNE-Loop Shortfall in 1999	Cost-Avoided L29-TELRIC Rate, L6 x Projection L3i x 12	$1,109,753	$169,291
13	Combined Loop and Platform Shortfall 1999	Line 11 + Line 12	$1,133,661	$169,291
14	All Loop Shortfall in 1999	Cost-Avoided L34-TELRIC Rate, L6 x Projection L3i+k x 12	$1,148,194	$169,291
15	Non-Loop UNE-P Shortfall in 1999	((Cost-Avoided L34-TELRIC Rate, L5)-(Cost-Avoided L29-TELRIC Rate, L6)) x Projection, L3k x 12	-$14,533	$0
16	UNE-Platform Shortfall in 2000	Cost-Avoided L34-TELRIC Rate, L7 x Projection L4 or 10/11 or 12/13k x 12	$1,420,332	$30,414
17	UNE-Loop Shortfall in 2000	Cost-Avoided L29-TELRIC Rate, L8 x Projection L4 or 10/11 or 12/13i x 12	$6,098,458	$1,053,581
18	Combined Loop and Platform Shortfall 2000	Line 16 + Line 17	$7,518,790	$1,083,994
19	All Loop Shortfall in 2000	Cost-Avoided L34-TELRIC Rate, L8 x Projection L4 or 10/11 or 12/13i+k x 12	$7,699,363	$1,097,411
20	Non-Loop UNE-P Shortfall in 2000	((Cost-Avoided L34-TELRIC Rate, L7)-(Cost-Avoided L29-TELRIC Rate, L8)) x Projection, L4 or 10/11 or 12/13k x 12	-$605,235	-$13,416
21	UNE-Platform Shortfall in 2001	Cost-Avoided L34-TELRIC Rate, L7or9 x Proj L5 or 10/11 or 14/15k x Mos.	$9,093,405	$1,348,252
22	UNE-Loop Shortfall in 2001	Cost-Avoided L29-TELRIC Rate, L8or10 x Proj L5 or 10/11 or 14/15i x Mos.	$16,667,399	$3,098,719
23	Combined Loop and Platform Shortfall 2001	Line 21 + Line 22	$25,760,804	$4,446,971
24	All Loop Shortfall in 2001	Cost-Avoided L34-TELRIC Rate, L10 x Proj L5 or 10/11 or 14/15i+k x 12	$23,331,051	$4,495,563
25	Non-Loop UNE-P Shortfall in 2001	((Cost-Avoided L34-TELRIC Rate, L9)-(Cost-Avoided L29-TELRIC Rate, L10)) x Projection, L5 or 10/11 or 14/15k x 12	$2,429,753	-$48,592
26	UNE-Platform Shortfall in 2002 Old Rate	Cost-Avoided L34-TELRIC Rate, L9 x Projection L10 or 12k x Mos.	$6,860,195	$7,743,642
27	UNE-Platform Shortfall in 2002 New Rate	Cost-Avoided L34-TELRIC Rate, L11 x Projection L11 or 13k x Mos.	$10,908,763	$17,777,956
28	UNE-Loop Shortfall in 2002 Old Rate	Cost-Avoided L29-TELRIC Rate, L10 x Projection L10 or 12i x Mos	$11,928,296	$5,480,439
29	UNE-Loop Shortfall in 2002 New Rate	Cost-Avoided L29-TELRIC Rate, L12 x Projection L11 or 13i x Mos.	$9,415,757	$2,830,600
30	Combined Loop and Platform Shortfall 2002	Sum(Lines 26 Line 29	$39,113,011	$33,832,637
31	All Loop Shortfall in 2002 Old Rate	Cost-Avoided L34-TELRIC Rate, L10 x Projection L10 or 12i+k x Mos	$16,955,450	$11,584,944
32	All Loop Shortfall in 2002 New Rate	Cost-Avoided L34-TELRIC Rate, L12 x Projection L11 or 13i+k x Mos	$15,411,400	$15,451,608
33	Non-Loop UNE-P Shortfall in 2002 Old Rate	((Cost-Avoided L34-TELRIC Rate, L9)-(Cost-Avoided L29-TELRIC Rate, L10)) x Projection, L10 or 12k x Mos.	$1,833,041	$1,639,138
34	Non-Loop UNE-P Shortfall in 2002 New Rate	((Cost-Avoided L34-TELRIC Rate, L11-(Cost-Avoided L29-TELRIC Rate, L12)) x Projection, L11 or 13k x Mos	$4,913,120	$5,156,948
35	UNE-Platform Shortfall in 2003	Cost-Avoided L34-TELRIC Rate, L13 x Projection L7l x 12	$47,491,224	$127,119,324
36	UNE-Loop Shortfall in 2003	Cost-Avoided L29-TELRIC Rate, L14 x Projection L7j x 12	$24,474,342	$8,682,559
37	Combined Loop and Platform Shortfall 2003	Line 35 + Line 36	$71,965,567	$135,801,882
38	All Loop Shortfall in 2003	Cost-Avoided L34-TELRIC Rate, L14 x Projection L7j+l x 12	$50,576,332	$98,927,691
39	Non-Loop UNE-P Shortfall in 2003	((Cost-Avoided L34-TELRIC Rate, L13)-(Cost-Avoided L29-TELRIC Rate, L14)) x Projection, L7j x 12	$21,389,235	$36,874,191
40	UNE-Platform Shortfall in 2004	Cost-Avoided L34-TELRIC Rate, L15 x Projection L8 or 12/13 or 16/17l x 12	$90,406,339	$191,973,123
41	UNE-Loop Shortfall in 2004	Cost-Avoided L29-TELRIC Rate, L16 x Projection L8 or 12/13 or 16/17j x 12	$26,904,141	$8,927,427
42	Combined Loop and Platform Shortfall 2004	Line 40 + Line 41	$117,310,480	$200,900,550
43	All Loop Shortfall in 2004	Cost-Avoided L34-TELRIC Rate, L16 x Projection L8 or 12/13 or 16/17j+l x 12	$76,593,011	$145,213,865
44	Non-Loop UNE-P Shortfall in 2004	((Cost-Avoided L34-TELRIC Rate, L15)-(Cost-Avoided L29-TELRIC Rate, L16)) x Projection, L8 or 12/13 or 16/17l x 12	$40,717,469	$55,686,685
45	UNE-Platform Shortfall in 2005	Cost-Avoided L34-TELRIC Rate, L17 x Projection L9l x 12	$109,889,290	$226,694,735
46	UNE-Loop Shortfall in 2005	Cost-Avoided L29-TELRIC Rate, L18 x Projection L9j x 12	$27,667,711	$8,939,729
47	Combined Loop and Platform Shortfall 2005	Line 45 + Line 46	$137,557,001	$235,634,463
48	All Loop Shortfall in 2005	Cost-Avoided L34-TELRIC Rate, L18 x Projection L9j+l x 12	$88,064,745	$169,875,893
49	Non-Loop UNE-P Shortfall in 2005	((Cost-Avoided L34-TELRIC Rate, L17)-(Cost-Avoided L29-TELRIC Rate, L18)) x Projection, L9l x 12	$49,492,256	$65,758,571

CURRENT SHORTFALL AND HISTORICAL UNIT COST DEVELOPMEI

Line	Item	Source	NY Amount	PA Amount
	a	b	e	f
	SHORTFALL BASED ON AVERAGE IN-SERVICE QUANTITIES			
1	UNE-Platform Shortfall in 1997	Cost-Avoided L34-TELRIC Rate, L1 x Projection L1k x 12	$98,506	$0
2	UNE-Loop Shortfall in 1997	Cost-Avoided L29-TELRIC Rate, L2 x Projection L1i x 12	$3,522,412	$81,764
3	Combined Loop and Platform Shortfall 1997	Line 1 + Line 2	$3,620,918	$81,764
4	All Loop Shortfall in 1997	Cost-Avoided L34-TELRIC Rate, L2 x Projection L1i+k x 12	$3,605,695	$81,764
5	Non-Loop UNE-P Shortfall in 1997	((Cost-Avoided L34-TELRIC Rate, L1)-(Cost-Avoided L29-TELRIC Rate, L2)) x Projection, L1k x 12	$15,224	$0
6	UNE-Platform Shortfall in 1998	Cost-Avoided L34-TELRIC Rate, L3 x Projection L2k x 12	$2,928,410	$0
7	UNE-Loop Shortfall in 1998	Cost-Avoided L29-TELRIC Rate, L4 x Projection L2i x 12	$4,978,464	$915,537
8	Combined Loop and Platform Shortfall 1998	Line 6 + Line 7	$7,906,873	$915,537
9	All Loop Shortfall in 1998	Cost-Avoided L34-TELRIC Rate, L4 x Projection L2i+k x 12	$7,454,296	$915,537
10	Non-Loop UNE-P Shortfall in 1998	((Cost-Avoided L34-TELRIC Rate, L3)-(Cost-Avoided L29-TELRIC Rate, L4)) x Projection, L2k x 12	$452,578	$0
11	UNE-Platform Shortfall in 1999	Cost-Avoided L34-TELRIC Rate, L5 x Projection L3k x 12	$34,357,161	$0
12	UNE-Loop Shortfall in 1999	Cost-Avoided L29-TELRIC Rate, L6 x Projection L3i x 12	$9,439,243	$2,486,095
13	Combined Loop and Platform Shortfall 1999	Line 11 + Line 12	$43,796,404	$2,486,095
14	All Loop Shortfall in 1999	Cost-Avoided L34-TELRIC Rate, L6 x Projection L3i+k x 12	$38,486,598	$2,486,095
15	Non-Loop UNE-P Shortfall in 1999	((Cost-Avoided L34-TELRIC Rate, L5)-(Cost-Avoided L29-TELRIC Rate, L6)) x Projection, L3k x 12	$5,309,805	$0
16	UNE-Platform Shortfall in 2000	Cost-Avoided L34-TELRIC Rate, L7 x Projection L4 or 10/11 or 12/13k x 12	$258,173,867	$2,702,739
17	UNE-Loop Shortfall in 2000	Cost-Avoided L29-TELRIC Rate, L8 x Projection L4 or 10/11 or 12/13i x 12	$35,868,181	$7,743,898
18	Combined Loop and Platform Shortfall 2000	Line 16 + Line 17	$294,042,048	$10,446,637
19	All Loop Shortfall in 2000	Cost-Avoided L34-TELRIC Rate, L8 x Projection L4 or 10/11 or 12/13i+k x 12	$254,141,984	$9,494,159
20	Non-Loop UNE-P Shortfall in 2000	((Cost-Avoided L34-TELRIC Rate, L7)-(Cost-Avoided L29-TELRIC Rate, L8)) x Projection, L4 or 10/11 or 12/13k x 12	$39,900,064	$952,478
21	UNE-Platform Shortfall in 2001	Cost-Avoided L34-TELRIC Rate, L7or9 x Proj L5 or 10/11 or 14/15k x Mos	$436,764,612	$23,353,109
22	UNE-Loop Shortfall in 2001	Cost-Avoided L29-TELRIC Rate, L8or10 x Proj L5 or 10/11 or 14/15i x Mos	$63,560,937	$13,822,121
23	Combined Loop and Platform Shortfall 2001	Line 21 + Line 22	$500,325,548	$37,175,230
24	All Loop Shortfall in 2001	Cost-Avoided L34-TELRIC Rate, L10 x Proj L5 or 10/11 or 14/15i+k x 12	$432,824,774	$28,526,880
25	Non-Loop UNE-P Shortfall in 2001	((Cost-Avoided L34-TELRIC Rate, L9)-(Cost-Avoided L29-TELRIC Rate, L10)) x Projection, L5 or 10/11 or 14/15k x 12	$67,500,775	$8,648,350
26	UNE-Platform Shortfall in 2002 Old Rate	Cost-Avoided L34-TELRIC Rate, L9 x Projection L10 or 12k x Mos	$74,876,352	$42,745,062
27	UNE-Platform Shortfall in 2002 New Rate	Cost-Avoided L34-TELRIC Rate, L11 x Projection L11 or 13k x Mos.	$547,934,252	$0
28	UNE-Loop Shortfall in 2002 Old Rate	Cost-Avoided L29-TELRIC Rate, L10 x Projection L10 or 12i x Mos	$12,189,088	$18,216,825
29	UNE-Loop Shortfall in 2002 New Rate	Cost-Avoided L29-TELRIC Rate, L12 x Projection L11 or 13i x Mos	$77,655,911	$0
30	Combined Loop and Platform Shortfall 2002	Sum(Lines 26:Line 29	$712,655,602	$60,961,887
31	All Loop Shortfall in 2002 Old Rate	Cost-Avoided L34-TELRIC Rate, L10 x Projection L10 or 12i+k x Mos	$75,493,504	$44,494,536
32	All Loop Shortfall in 2002 New Rate	Cost-Avoided L34-TELRIC Rate, L12 x Projection L11 or 13i+k x Mos	$471,430,547	$0
33	Non-Loop UNE-P Shortfall in 2002 Old Rate	((Cost-Avoided L34-TELRIC Rate, L9)-(Cost-Avoided L29-TELRIC Rate, L10)) x Projection, L10 or 12k x Mos	$11,571,935	$16,467,351
34	Non-Loop UNE-P Shortfall in 2002 New Rate	((Cost-Avoided L34-TELRIC Rate, L11-(Cost-Avoided L29-TELRIC Rate, L12)) x Projection, L11 or 13k x Mos	$154,159,615	$0
35	UNE-Platform Shortfall in 2003	Cost-Avoided L34-TELRIC Rate, L13 x Projection L7l x 12	$767,057,139	$57,682,587
36	UNE-Loop Shortfall in 2003	Cost-Avoided L29-TELRIC Rate, L14 x Projection L7j x 12	$96,835,183	$19,059,657
37	Combined Loop and Platform Shortfall 2003	Line 35 + Line 36	$863,892,321	$76,742,244
38	All Loop Shortfall in 2003	Cost-Avoided L34-TELRIC Rate, L14 x Projection L7j+l x 12	$648,083,156	$54,520,275
39	Non-Loop UNE-P Shortfall in 2003	((Cost-Avoided L34-TELRIC Rate, L13)-(Cost-Avoided L29-TELRIC Rate, L14)) x Projection, L7j x 12	$215,809,165	$22,221,969
40	UNE-Platform Shortfall in 2004	Cost-Avoided L34-TELRIC Rate, L15 x Projection L8 or 12/13 or 16/17l x 12	$858,381,596	$49,708,830
41	UNE-Loop Shortfall in 2004	Cost-Avoided L29-TELRIC Rate, L16 x Projection L8 or 12/13 or 16/17j x 12	$96,197,168	$18,283,457
42	Combined Loop and Platform Shortfall 2004	Line 40 + Line 41	$954,578,763	$67,992,287
43	All Loop Shortfall in 2004	Cost-Avoided L34-TELRIC Rate, L16 x Projection L8 or 12/13 or 16/17j+l x 12	$713,075,743	$57,282,466
44	Non-Loop UNE-P Shortfall in 2004	((Cost-Avoided L34-TELRIC Rate, L15)-(Cost-Avoided L29-TELRIC Rate, L16)) x Projection, L8 or 12/13 or 16/17l x 12	$241,503,020	$10,709,820
45	UNE-Platform Shortfall in 2005	Cost-Avoided L34-TELRIC Rate, L17 x Projection L9l x 12	$907,355,176	$49,686,399
46	UNE-Loop Shortfall in 2005	Cost-Avoided L29-TELRIC Rate, L18 x Projection L9j x 12	$96,022,590	$18,388,326
47	Combined Loop and Platform Shortfall 2005	Line 45 + Line 46	$1,003,377,766	$68,074,725
48	All Loop Shortfall in 2005	Cost-Avoided L34-TELRIC Rate, L18 x Projection L9j+l x 12	$748,096,180	$59,784,319
49	Non-Loop UNE-P Shortfall in 2005	((Cost-Avoided L34-TELRIC Rate, L17)-(Cost-Avoided L29-TELRIC Rate, L18)) x Projection, L9l x 12	$255,281,586	$8,290,407

CURRENT SHORTFALL AND HISTORICAL UNIT COST DEVELOPMENT

Line	Item	Source	MA Amount	NJ Amount	NY Amount	PA Amount
	a	b	c	d	e	f
1	Cost of Capital including Income Tax Effects	Inputs, Line15	16 00%	16 33%	15 24%	16 47%
2	Effective Net-to-Book Ratio	Inputs, Line16	39 27%	38.01%	41 88%	36 19%
3	Effective Depreciation Rate	Inputs, Line 17	7 32%	7 81%	7 42%	7 68%
4	Effective Capital Cost Factor	(Line 1 x Line 2) + Line 3	13 61%	14 01%	13.80%	13 64%
5	Monthly Cable and Wire expense per loop	Calculations, Line 1	$3 82	$3.09	$5.51	$2 41
6	Monthly Cable and Wire expense per common transport	Calculations, Line 2	$0.30	$0.11	$0 08	$0 03
7	Monthly COE Circuit expense per loop	Calculations, Line 3	$0.37	$0.22	$0 26	$0.22
8	Monthly COE Circuit expense per common transport	Calculations, Line 4	$0 05	$0 03	$0.12	$0.05
9	Monthly IOT expense per line	Calculations, Line 5	$0.30	$0.78	$0 85	$0.36
10	Monthly COE Switching expense per line	Calculations, Line 6	$1.09	$0.73	$1.67	$0 83
11	Monthly Non-Plant Specific Expenses per line	Calculations, Line 7	$21 76	$13 62	$25.57	$13.55
12	Monthly Non-Plant Specific-Switch Portion	Calculations, Line 8	$4 91	$2 72	$5.60	$2.99
13	Monthly Non-Plant Specific-Loop Portion	Calculations, Line 12	$14 98	$10.38	$19 01	$10.40
14	Monthly Non-Plant Specific-Common Transport	Calculations, Line 13	$1 16	$0.37	$0 27	$0 12
15	Cable & Wire/COE Ckt/IOT Investment per loop	Calculations, Line 15	$1,201.81	$865 67	$1,094 56	$1,003 61
16	Cable & Wire/COE Ckt/IOT Investment per Common Tr	Calculations, Line 19	$68 30	$22 22	$12.35	$8.21
17	Switching Investment per Line	Calculations, Line 16	$591 76	$393 28	$534.98	$480 78
18	Support Investment per line	Calculations, Line 17	$245.92	$257 53	$294 14	$225 56
19	Monthly Capital Costs per loop	(Line 4 x Line 15) / 12	$13.63	$10 11	$12 59	$11 41
20	Monthly Capital Costs per Common Transport	(Line 4 x Line 16) / 12	$0 77	$0.26	$0.14	$0 09
21	Monthly Switching Capital Costs per line	(Line 4 x Line 17) / 12	$6 71	$4 59	$6.15	$5.46
22	Monthly Support Assets Capital Costs per line	(Line 4 x Line 18) / 12	$2.79	$3.01	$3 38	$2.56
23	Monthly Support Assets Capital Costs Switch Portion	Line 22 x Line 17/Sum(Line 15:Line 17	$0 89	$0.92	$1.10	$0.82
24	Monthly Support Assets Capital Costs Loop	Line 22 x Line 15/Sum(Line 15:Line 17	$1 80	$2.03	$2 25	$1 72
25	Monthly Support Assets Capital Costs-Common Trans	Line 22 x Line 16/Sum(Line 15 Line 17	$0 10	$0.05	$0.03	$0 01
26	Monthly Retail Avoided Costs per Loop	-(43-03, Line 43 x 1000 x Inputs, Line 1)/Inputs, Line 9 / 12	-$5.55	-$4 73	-$5.37	-$4.52
27	Total Equivalent Monthly Wholesale Cost per Loop	Sum(Lines 5+7+9+13+19+24+26)	$29 35	$21 88	$35 10	$22.00
28	Non-Recurring Portion	(Line 35/Inputs, Line 9) / 12	$2 04	$1 30	$2.78	$1 47
29	Recurring Portion	Line 27 - Line 28	$27 31	$20 58	$32 32	$20 53
30	Total Monthly Transport Cost per UNE-P	Sum(Lines 6+8+14+20+25)	$2 38	$0 82	$0 64	$0.30
31	Total Monthly Switching Cost per Switched Access Line	Sum(Lines 10+12+21+23)	$13 60	$8.95	$14.52	$10 10
32	Total Monthly Cost per UNE-Platform	Line 27 + Line 30 + Line 31	$45 33	$31.65	$50 26	$32 40
33	Non-Recurring Portion	Line 28	$2 04	$1 30	$2 78	$1 47
34	Recurring Portion	Line 32 - Line 33	$43.29	$30.36	$47 48	$30.93
35	Non Recurring Revenues		$103,610,000	$110,704,000	$392,440,000	$115,076,000

Calculations

Line	Item a	Source b	MA Amount c	NJ Amount d	NY Amount e	PA Amount f
1	Monthly Cable and Wire expense per loop	((43-04, L31*43-03, L7 x 1000)/Inputs, L9)/12	$3 82	$3 09	$5.51	$2 41
2	Monthly Cable and Wire experse per common trans	(4304, L33 x 43-03, L7 x 1000/inputs, L9)/12	$0 30	$0 11	$0 08	$0 03
3	Monthly COE Circuit expense per loop	(43-04, L34*43-03, L5, L5 x1000/ Inputs, L9)/12	$0 37	$0 22	$0 26	$0 22
4	Monthly COE Circuit expense per common trans	(43-04, Line 36*4303, Line 5 x 1000/inputs, Line 9)/12	$0 05	$0 03	$0 12	$0 05
5	Monthly IOT expense per line	((43-03, Line 6 x 1000)/Inputs, Line 9) / 12	$0 30	$0 78	$0 85	$0 36
6	Monthly COE Switching expense per line	((43-03, Line 3 x 1000)/ Inputs, Line 8) / 12	$1 09	$0 73	$1 67	$0 83
7	Monthly Non-Plant Specific Expenses per line	((43-03, Lines 1+2+8+9+12-16)+Lines 36-40+46) x 1000/Inputs, Line9)/12	$21 76	$13 62	$25 57	$13 55
8	Monthly Non-Plant Specific-Switch Portion	L7 x ((43-04, L4+L10 + 43-03, L18+L24)/ (43-03, L25+L26))	$4 91	$2 72	$5 60	$2 99
9	Monthly Non-Plant Specific-Loop & Transport	Line 7 - Line 8	$16 85	$10 90	$19 97	$10 57
10	Loop Percentage of C&WF Investments	43-04, Line 31	88 91%	95.21%	95 19%	98 45%
11	Transport Percentage of C&WF Investtments	43-04, Line 33	6 88%	3 42%	1 36%	1 13%
12	Monthly Non-Plant Specific-Loop	Line 9 x Line 10	$14 98	$10 38	$19 01	$10 40
13	Monthly Non-Plant Specific-Common Transport	Line 9 x Line 11	$1 16	$0 37	$0.27	$0 12
14	Monthly Non-Plant Specific-Dedicated Transport	Line 9 - (Line 12 + Line 13)	$0 71	$0 15	$0 69	$0 05
15	Cable & Wire/COE Ckt / IOT Investment per loop	((43-03, Line21/Inputs, Line9) + (43-04, Lines 8 + 16 + 21) / Inputs, Line9) x 1000	$1,201 81	$865 67	$1,094 56	$1,003 61
16	Switching Investment per Line	(43-03 Line18+Line24 + 43-04, Line4+Line10) x 1000 / Inputs, Line8	$591.76	$393 28	$534 98	$480 78
17	Support Investment per line	((43-03, Line17+Line23) x 1000) / Inputs Line9	$245 92	$257 53	$294 14	$225 56
18	Total C&WF Common Transport Investment	43-04, Line 32 x 1000	$289,583,483	$158,226,609	$144,986,053	$53,590,238
19	Common Transport C&WF Investment per Loop	Line 18 / Inputs, Line 9	$68 30	$22.22	$12 35	$8 21

INPUTS

Line	Item	Source	MA Amount	NJ Amount	NY Amount	PA Amount
	a	b	c	d	e	f
1	Avoided Cost Percentage	Estimate	15 00%	15.00%	15.00%	15.00%
2	In-Place UNE-Platforms (YE2002)	UNE Projection**, Line 51e	100,298	406,206	2,045,700	380,445
3	In-Place UNE-Loops (YE2002)	UNE Projection**, Line 51c	145,953	64,149	384,554	234,775
4	In-Place UNE-Platforms (YE2001)	UNE Projection**, Line 39e	56,420	36,839	1,777,076	297,451
5	In-Place UNE-Loops (YE2001)	UNE Projection**, Line 39c	137,378	59,937	342,636	207,069
6	Monthly Avg of UNE-Platforms-2002	UNE Projection**, Line 6k	71,299	141,033	1,872,630	325,817
7	Monthly Avg of UNE-Loops-2002	UNE Projection, Line 6i	139,222	62,595	368,743	225,870
8	Switched Access Lines Average 2002	43-08 Line 9	4,079,525	6,342,437	11,047,610	5,804,344
9	Average Loops in Service 2002	43-08 Line 10	4,239,936	7,121,105	11,744,160	6,527,900
10	Debt Ratio	FCC Rate	44.20%	44 20%	44.20%	44.20%
11	Cost of Debt	FCC Rate	8 80%	8 80%	8 80%	8 80%
12	Cost of Equity	FCC Rate	13 19%	13 19%	13.19%	13.19%
13	Federal Income Tax Rate	Standard Parameter	35.00%	35.00%	35 00%	35.00%
14	State Income Tax Rate	Standard Parameter	6.50%	9 00%	0 20%	9 999%
15	Cost of Capital including Income Tax Effects	(Line10 x Line11) +((1- Line10) x Line12 / (1-Line13-(1-Line13) x Line14))	16.00%	16.33%	15.24%	16.47%
16	Effective Net-to-Book Ratio	4303, [(Line25+26-sum(L27:L33)) / (Line25+Line26)]	39.27%	38 01%	41 88%	36 19%
17	Effective Depreciation Rate	43-03, (Line11 / (Line25+Line26))	7 32%	7.81%	7 42%	7.68%

** NOTE There is a separate "UNE Projection" worksheet for each state jurisdiction studied

APPROVED RATES & REVENUE-UNE LOOP AND PLATFORM

Line	Item	Source	MA Amount	NJ Amount	NY Amount	PA Amount
	a	b	c	d	e	f
	1997	Effective Date of Rate	1997	Dec-97	May-97	Sep-97
1	UNE-Platform	UNE-P Prior Revenue, L 1	$35.62	$27.32	$26.43	$37.38
2	UNE-Loop	Prior Rates, L 1	$14.98	$16.21	$14.52	$16.78
	1998	Effective Date of Rate				
3	UNE-Platform	UNE-P Prior Revenue, L 1	$35.62	$27.32	$26.43	$37.38
4	UNE-Loop	Prior Rates, L 1	$14.98	$16.21	$14.52	$16.78
	1999	Effective Date of Rate				Nov-99
5	UNE-Platform	UNE-P Prior Revenue, L 1	$35.62	$27.32	$26.43	$21.47
6	UNE-Loop	Prior Rates, L 1	$14.98	$16 21	$14.52	$14.50
	2000	Effective Date of Rate	Nov-00			Nov-00
7	UNE-Platform	UNE-P Prior Revenue, L 1	$26.46	$27.32	$26.43	$21.00
8	UNE-Loop	Prior Rates, L 1	$14.98	$16.21	$14.52	$14.04
	2001	Effective Date of Rate		Dec-01		May-01
9	UNE-Platform	UNE-P Prior Revenue, L 1	$26.46	$16.32	$26.43	$20.00
10	UNE-Loop	Prior Rates, L 1	$14.98	$9.52	$14.52	$13.81
	2002	Effective Date of Rate	Aug-02	Sep-02	Mar-02	
11	UNE-Platform	UNE-P Current Revenue, L 1	$18.94	$14.77	$18.50	$20.00
12	UNE-Loop	Current Rates, L 1	$13.93	$9.52	$11.49	$13.81
	2003	Effective Date of Rate				
13	UNE-Platform	UNE-P Current Revenue, L 1	$18.94	$14.77	$18.50	$20.00
14	UNE-Loop	Current Rates, L 1	$13.93	$9.52	$11.49	$13.81
	2004	Effective Date of Rate				Mar-04*
15	UNE-Platform	UNE-P Current Revenue, L 1	$18.94	$14.77	$18.50	$23.79
16	UNE-Loop	Current Rates, L 1	$13.93	$9.52	$11.49	$14.58
	2005	Effective Date of Rate				
17	UNE-Platform	UNE-P Current Revenue, L 1	$18.94	$14.77	$18.50	$23.79
18	UNE-Loop	Current Rates, L 1	$13.93	$9.52	$11.49	$14.58

* Assumed effective date for study purposes

NET RETURN ANALYSIS

Line	Item	Source	MA Amount	NJ Amount	NY Amount	PA Amount
	a	b	c	d	e	f
1	NetReturn-Subject to Separations	43-01, L7 x 1000	$130,240,000	$440,817,000	$67,654,000	$481,513,000
2	UNE-P - Cost Per Month	Cost - "Avoided", L34	$43.29	$30 36	$47 48	$30 93
3	UNE-P - Annual Cost	L2 x12	$519 49	$364 27	$569 74	$371 19
4	UNE-P - Based on Latest Approved TELRIC Rate	TELRIC RATE History, Line 11 or 15	$18 94	$14 77	$18 50	$20 00
5	UNE-P - Compliance Annual Revenue	L4 x 12	$227 28	$177 24	$222 00	$240 00
6	Revenue Shortfall Per UNE-P Line	L3 - L5	$292 21	$187 03	$347.74	$131 19
7	Additional Lines Lost to UNE-P Needed to Zero Net Return	L1 / L6	445,708	2,356,987	194,554	3,670,255
8	Average Number of Access Lines in 2002	43-08 Line 9	4,079,525	6,342,437	11,047,610	5,804,344
9	Additional Market Share Loss to Zero Net Return	L7/ L8	10 9%	37 2%	1 8%	63 2%
10	Number of UNE-Ps-2002	UNE_Projection State Tabs, Line 51e	100,298	406,206	2,045,700	380,445
11	UNE-P Pctge of Avg Switched Lines	Line 10 / Line 8	2 46%	6 40%	18 52%	6 55%
12	Total UNE-Ps Needed to Zero Net Return	Line 7 + Line 10	546,006	2,763,193	2,240,254	4,050,700
13	Total Market Share Lost to Drive Net Return to Zero	Line 12 / Line 8	13 38%	43 57%	20 28%	69 79%

RETURN CALCULATION
($000)

Line	Item	ARMIS Row	MA	NJ	NY	PA
			Y2002 Subject to Separations	Y2002 Subject to Separations	Y2002 Subject to Separations	Y2002 Subject to Separations
	a	b	c	d	e	f
1	Total Operating Revenues	1090	2,487,162	3,508,077	7,251,865	3,249,122
2	Total Operating Expenses	1190	2,228,196	2,640,838	6,714,000	2,446,726
3	Other Operating Income/Losses	1290	-31	-5	-4,798	43
4	Total Non-operating Items (Exp)	1390	30,212	120,868	50,284	-59,381
5	Total Other Taxes	1490	87,415	133,529	560,773	188,237
6	Federal Income Taxes (Exp)	1590	11,068	172,020	-145,644	192,070
7	Net Return (using FCC formula for Row 1915)	L1+L3-L2-L4-L5-L6	130,240	440,817	67,654	481,513
8	Total Plant In-Service	1690	10,699,762	12,504,189	26,966,442	12,656,633
9	Total Other Investments	1790	-48,910	-1,572,715	643,061	-673,348
10	Total Reserves	1890	7,291,487	7,667,540	18,269,108	8,131,129
11	Average Net Investment	Line 8 + 9 - 10	3,359,365	3,263,934	9,340,395	3,852,156
12	Rate of Return (using FCC formula)	L7/L11	3 88%	13.51%	0.72%	12.50%

ARMIS 43-03 DATA SUBJECT TO SEPARATIONS
($000)

Line	Row	Row Title	MA Y2002	NJ Y2002	NY Y2002	PA Y2002
	a	b	c	d	e	f
1	6110	Network Support	1,763	1,537	8,193	1,572
2	6120	General Support	130,662	149,183	359,158	139,135
3	6210	Central Office Switching	53,535	55,192	221,299	57,926
4	6220	Operator Systems	62	132	657	167
5	6230	Central Office Transmission	46,977	39,340	111,273	37,462
6	6310	Information O/T	15,310	66,674	120,048	28,531
7	6410	Cable and Wire Facilities	218,762	277,133	816,486	191,998
8	6510	Other PP&E Expense	2,119	2,092	1,973	1,728
9	6530	Network Operations	200,121	104,360	605,651	76,920
10	6540	Access Expense	113,200	186,621	219,789	219,848
11	6560	Depreciation/Amortization	783,740	976,064	2,001,992	971,518
12	6610	Marketing Expense	87,570	109,990	279,274	101,533
13	6620	Services Expense	191,209	182,066	534,836	180,446
14	6710	Executive and Planning	15,230	20,804	46,863	18,878
15	6720	General & Administrative	367,936	469,650	1,386,507	419,065
16	*7240	Operating Other Taxes *	74,291	88,520	560,906	127,318
17	2110	Land & Support	1,001,366	1,745,121	3,283,534	1,438,948
18	2210	Central Office Switching	2,141,264	2,060,159	5,082,525	2,202,033
19	2220	Operator Systems	26,923	50,570	37,717	28,325
20	2230	Transmission	2,816,827	3,540,962	6,651,797	3,664,455
21	2310	Information O/T	217,879	76,877	519,790	215,463
22	2410	Cable and Wire Facilities	4,211,374	4,629,870	10,635,127	4,750,733
23	2680	Amort Tangible Assets	41,305	88,748	170,925	33,477
24	2690	Intangibles	242,823	311,882	585,028	323,199
25	2001	TPIS	10,699,762	12,504,189	26,966,442	12,656,633
26	2002	PHFTU	151	-63	5,466	-63
27	3100	Accum Depreciation	5,909,793	6,739,985	14,761,928	7,017,234
28	3200	Accum Depreciation-PHFTU	2	0	676	0
29	3400	Accum Amort-tangibles	24,425	69,372	83,532	17,525
30	3500	Accum Amort-intangibles	71,432	115,347	205,709	113,968
31	3600	Accum Amort-other	0	0	0	0
32	4100	Net Current Deferred	-15,537	-9,546	41,068	-15,746
33	4340	Net Noncurrent Deferred	507,922	836,342	582,642	943,312
34	5083	Special Access	421,235	621,759	945,034	571,498
35	5230	Directory	20,446	21,818	168,458	27,906
36	5240	Rent	107,842	127,104	856,858	216,936
37	5250	Corporate Operations	13	0	51	0
38	5260	Miscellaneous (class A)	24,268	2,815	158,465	36,120
39	5270	Carrier Billing and Collection	30,115	40,299	75,174	34,500
40	5200	Total Miscellaneous	182,684	192,036	1,259,006	315,462
41	5300	Uncollectible Revenue	146,438	131,221	319,820	128,819
42	530	Total Operating Revenues	2,487,162	3,508,077	7,251,865	3,249,122
43		Revenues Subject to Discount	1,883,243	2,694,282	5,047,825	2,362,162
44		Special Access + Total Misc./TOR	24.28%	23.20%	30.39%	27.30%
45		Uncollectible Revenue Related to Special Access + Miscellaneous	35,557	30,440	97,202	35,166
46		Uncollectible-Retail	110,881	100,781	222,618	93,653

* Row 7240 - Subject to Separations set equal to Total Regulated

FCC Report 43-04, the ARMIS Access Report

($000)

				MASSACHUSETTS			NEW JERSEY		
				Y2002	Y2002	Y2002	Y2002	Y2002	Y2002
				Subject to Separations	Interstate	Traffic Sensitive: Transport	Subject to Separations	Interstate	Traffic Sensitive: Transport
Line	Report	Row	Row Title	a	b	c	a	b	c
1	43-04	1224	Total COE Cat 4.11 - WDBD Exch Line Ckt Eqpt Inv	-	-	-	1,143,072	991,465	-
2	43-04	1230	COE Cat 4 12 Basic Exch. Trunk Ckt - Dir Assg - PL	155,881	18,762		63,325	11,919	
3	43-04	1231	COE Cat 4 12 Basic Exch Trunk Ckt - Dir Assg - Msg	137,150	-	-	93,172	48	
4	43-04	1232	COE Cat 4 12 Basic Exch Trunk Ckt - Joint Use	13,938	5,457	-	119,600	41,384	
5	43-04	1234	Total COE Cat 4 12 Basic Exch. Trunk Ckt Eqpt Inv	306,969	24,219	-	276,097	53,351	
6	43-04	1260	Total COE Cat 4 12 Exch Trunk Ckt Eqpt Inv	1,220,816	703,032	5,457	276,097	53,351	41,335
7	43-04	1275	COE Cat 4 13 Basic Exch Ckt Eqpt - Joint Use	1,035,198	258,800		1,679,621	419,905	
8	43-04	1290	Total COE Cat 4 13 Exch Ckt. Eqpt. Inv	1,133,229	307,832		1,679,621	419,905	
9	43-04	1380	Total COE Cat 4 2 IX Ckt Eqpt Inv	455,267	175,503	160,190	439,463	218,470	191,299
10	43-04	1392	COE Cat. 4 3 Host/Remote Ckt Eqpt. - Joint Use	16,061	2,380		2,710	548	
11	43-04	1394	Total COE Cat 4 3 COE - Host/Remote Ckt Eqpt Inv	16,061	2,380	2,380	2,710	548	548
12	43-04	1400	Total COE Cat 4 - COE Ckt Eqpt Inv	2,825,373	1,188,747	168,026	3,540,962	1,683,740	233,182
13	43-04	1410	Total COE Investment	4,985,014	1,568,124	168,026	5,651,690	2,046,978	257,574
14	43-04	1454	C&WF Cat 1 - Exch. Line - Dir Assg PL	166,644	48,865		256,384	53,957	
15	43-04	1455	C&WF Cat 1 - Exch Line - Joint Use	2,487,305	621,826		3,868,548	967,137	
16	43-04	1460	Total C&WF Cat 1 - Exch. Line Inv	2,653,949	670,691		4,124,931	1,021,093	
17	43-04	1470	C&WF Cat 2 - Exch Trunk - Dir Assg PL	81,840	7,593		40,257	1,370	
18	43-04	1471	C&WF Cat. 2 - Exch Trunk - Dir. Assg. Msg.	49,496	-		15,320	21	
19	43-04	1472	C&WF Cat 2 - Exch Trunk - Joint Use Msg.	998	391		13,186	5,364	
20	43-04	1474	Total C&WF Cat 2 - Exch Trunk Inv.	132,334	7,984		68,763	6,755	
21	43-04	1480	Total C&WF Cat. 2 - WDBD - Dir Assg PL	1,090,531	858,919		283,093	230,507	
22	43-04	1481	C&WF Cat 2 - WDBD - Dir. Assg. Msg	-	-		-	-	
23	43-04	1484	Total C&WF Cat 2 - Wideband Inv	1,090,531	858,919		283,093	230,507	
24	43-04	1485	Total C&WF Cat. 2 Investment	1,222,865	866,903	366	351,856	237,263	5,369
25	43-04	1496	C&WF Cat 3 Interexchange - Dir Assg PL	53,240	7,648		17,450	6,968	
26	43-04	1497	C&WF Cat. 3 Interexchange - Dir. Assg. Msg	-	-	-	3,259	1,868	
27	43-04	1498	C&WF Cat. 3 Interexchange - Joint Use Msg	242,318	126,346	-	131,099	72,716	
28	43-04	1510	Total C&WF Cat. 3 - Interexchange Inv.	295,558	133,994	126,346	151,809	81,552	73,848
29	43-04	1524	Total C&WF Cat. 4 - Host/Remote Inv.	39,002	5,779	5,779	1,273	257	257
30	43-04	1530	Total Cable & Wire Facilities Investment	4,211,374	1,677,366	132,490	4,629,870	1,340,165	79,474
31	43-04		Loop Investments as Percentage of C&WF	88 91%			95 21%		
32	43-04		Common Transport CW&F Investments	289,583			158,227		
33	43-04		Common Transport Investments as Pct of C&WF	6.88%			3.42%		
34	43-04		Loop Investments as Percentage of COE Circuit	40 11%			47.43%		
35	43-04		Common Transport COE Circuit Investments	151,088			212,274		

36	43-04	Common Transport Investments as Pct of COE Circuit	5 35%			5 99%		
			NEW YORK			**PENNSYLVANIA**		
			Y2002	**Y2002**	**Y2002**	**Y2002**	**Y2002**	**Y2002**
			Subject to Separations	**Interstate**	**Traffic Sensitive: Transport**	**Subject to Separations**	**Interstate**	**Traffic Sensitive: Transport**
			a	**b**	**c**	**d**	**e**	**f**
1	43-04	1224 Total COE Cat 4 11 - WDBD Exch Line Ckt Eqpt Inv	-	-	-	1,135,380	970,001	0
2	43-04	1230 COE Cat 4 12 Basic Exch Trunk Ckt - Dir Assg - PL	1,237,845	407,722		134,250	46,815	
3	43-04	1231 COE Cat 4 12 Basic Exch. Trunk Ckt - Dir Assg - Msg	806,148	-		159,770	1,281	
4	43-04	1232 COE Cat 4 12 Basic Exch Trunk Ckt - Joint Use	235,221	130,488		255,950	79,230	
5	43-04	1234 Total COE Cat 4 12 Basic Exch Trunk Ckt Eqpt Inv	2,279,214	538,210		549,970	127,326	
6	43-04	1260 Total COE Cat 4 12 Exch. Trunk Ckt Eqpt Inv	4,192,544	1,877,789	130,488	549,970	127,326	80,327
7	43-04	1275 COE Cat 4 13 Basic Exch Ckt Eqpt - Joint Use	2,117,264	529,316		1,659,033	414,758	
8	43-04	1290 Total COE Cat 4 13 Exch Ckt Eqpt Inv	2,211,503	603,583		1,659,033	414,758	
9	43-04	1380 Total COE Cat. 4 2 IX Ckt Eqpt Inv	370,532	191,964	162,284	310,665	108,878	83,702
10	43-04	1392 COE Cat 4 3 Host/Remote Ckt Eqpt - Joint Use	7,487	1,220		9,407	1,091	
11	43-04	1394 Total COE Cat 4.3 COE - Host/Remote Ckt Eqpt. Inv	7,487	1,220	1,220	9,407	1,091	1,091
12	43-04	1400 Total COE Cat 4 - COE Ckt Eqpt. Inv	6,782,065	2,674,555	293,992	3,664,455	1,622,055	165,120
13	43-04	1410 Total COE Investment	11,772,038	3,387,306	293,992	5,894,813	1,898,458	182,724
14	43-04	1454 C&WF Cat 1 - Exch Line - Dir Assg. PL	172,013	105,043		326,998	75,641	0
15	43-04	1455 C&WF Cat 1 - Exch. Line - Joint Use	7,109,785	1,777,446		4,140,459	1,035,115	0
16	43-04	1460 Total C&WF Cat 1 - Exch Line Inv	7,281,797	1,882,489		4,467,457	1,110,756	
17	43-04	1470 C&WF Cat 2 - Exch Trunk - Dir Assg PL	358,829	38,499		3,397	803	
18	43-04	1471 C&WF Cat. 2 - Exch Trunk - Dir. Assg Msg	38,233	-		10,556	85	
19	43-04	1472 C&WF Cat 2 - Exch. Trunk - Joint Use Msg	26,014	14,431		14,114	4,294	
20	43-04	1474 Total C&WF Cat 2 - Exch Trunk Inv	423,076	52,930		28,067	5,182	0
21	43-04	1480 Total C&WF Cat 2 - WDBD - Dir. Assg PL	2,841,653	2,053,770		209,503	178,043	
22	43-04	1481 C&WF Cat. 2 - WDBD - Dir. Assg. Msg.	-	-		0	0	
23	43-04	1484 Total C&WF Cat. 2 - Wideband Inv.	2,841,653	2,053,770		209,503	178,043	0
24	43-04	1485 Total C&WF Cat 2 Investment	3,264,729	2,106,700	14,401	237,570	183,225	4,365
25	43-04	1496 C&WF Cat 3 Interexchange - Dir. Assg PL	7,115	5,211		11,392	2,494	
26	43-04	1497 C&WF Cat. 3 Interexchange - Dir Assg Msg.	-	-		727	277	
27	43-04	1498 C&WF Cat 3 Interexchange - Joint Use Msg	80,965	40,313		29,013	10,167	
28	43-04	1510 Total C&WF Cat 3 - Interexchange Inv.	88,080	45,524	40,267	41,132	12,938	10,439
29	43-04	1524 Total C&WF Cat. 4 - Host/Remote Inv.	521	85	85	4,575	531	531
30	43-04	1530 Total Cable & Wire Facilities Investment	10,635,127	4,034,799	54,753	4,750,733	1,307,450	15,335
31	43-04	Loop Investments as Percentage of C&WF	95.19%			98 45%		
32	43-04	Common Transport Investments	144,986			53,590		
33	43-04	Common Transport Investments as Pct of C&WF	1 36%			1.13%		
34	43-04	Loop Investments as Percentage of COE Circuit	32.61%			45.27%		
35	43-04	Common Transport COE Circuit Investments	1,041,369			414,770		

36	43-04	Common Transport Investments as Pct of COE Circuit	15 35%	11 32%

ACCESS LINES CALCULATIONS

Line	Item	Source	MA Avg. 2002 Amount	NJ Avg. 2002 Amount	NY Avg. 2002 Amount	PA Avg. 2002 Amount
	a	b	c	d	e	f
1	Total Switched & Special Access	Column fl	6,142,105	9,474,895	16,060,760	8,816,998
2	Total Switched Access Lines	Column fi	4,255,059	6,679,395	11,493,462	6,076,424
3	Total Special Access Lines	Line 1 - Line 2	1,887,046	2,795,500	4,567,298	2,740,574
4	Total Local Private Lines	Column fm	81,784	662,189	506,246	609,365
5	Total PRI Control Channels	Column co	5,597	11,756	14,799	10,491
6	Total BRI Control Channels	Column cn	52,411	78,337	120,285	41,278
7	DS-0 Equivalents for PRIs	Line 5 x 23	128,720	270,377	340,366	241,293
8	DS-0 Equivalents for BRIs	Line 6 x 2	104,822	156,674	240,570	82,556
9	Actual Switched Access Lines	L2 - (L8-L6) - (L7-L5)	4,079,525	6,342,437	11,047,610	5,804,344
10	Actual Loops	L9 + L4 + (L3/24)	4,239,936	7,121,105	11,744,160	6,527,900

* Year 2002 Averages are calculated from Year 2002 and Year 2001 data found in the FCC Report 43-08, Tables II and III

MASSACHUSETTS
UNE-LOOP and PLATFORM PROJECTION
AVERAGE IN SERVICE EACH MONTH

		Loop		Platform	
Line	Date	Actual	Projected	Actual	Projected
	h	i	j	k	l
1	1997	0	0	0	0
2	1998	0	0	0	0
3	1999	7,498	7,332	260	168
4	2000	41,205	40,279	10,817	10,485
5	2001	112,615	112,257	45,024	45,058
6	2002	139,222	139,113	71,299	70,823
7	2003	150,370	152,390	139,159	162,525
8	2004		167,519		309,389
9	2005		172,274		376,063
	2000				
10	Jan-Oct	35,982		8,344	
11	Nov-Dec	67,319		23,180	
	2002				
12	Jan-Jul	138,163		58,228	
13	Aug-Dec	140,706		89,597	

Year 2003 actuals represent the average for the 9-month period ending Sep; projection represents the average of 9-month actual data thru Sep and projected monthly totals for Oct-Dec.

NEW JERSEY
UNE-LOOP and PLATFORM PROJECTION
AVERAGE IN SERVICE EACH MONTH

		Loop		Platform	
Line	Date	Actual	Projected	Actual	Projected
	h	i	j	k	l
1	1997	0	0	0	0
2	1998	0	0	0	0
3	1999	3,225	3,351	0	0
4	2000	20,070	20,555	835	989
5	2001	51,437	52,104	18,191	17,524
6	2002	62,595	62,725	141,033	151,284
7	2003	64,902	65,393	622,010	679,689
8	2004		67,238		1,026,454
9	2005		67,330		1,212,105
	2001				
10	Jan-Nov	50,698		15,322	
11	Dec	59,576		59,609	
	2002				
12	Jan-Aug	61,915		68,965	
13	Sep-Dec	63,957		285,169	

Year 2003 actuals represent the average for the 9-month period ending Sep; projection represents the average of 9-month actual data thru Sep and projected monthly totals for Oct-Dec.

NEW YORK
UNE-LOOP and PLATFORM PROJECTION
AVERAGE IN SERVICE EACH MONTH

		Loop		Platform	
Line	Date	Actual	Projected	Actual	Projected
	h	i	j	k	l
1	1997	16,495	6,699	390	0
2	1998	23,314	18,879	11,594	758
3	1999	44,203	43,336	136,025	129,203
4	2000	167,966	164,360	1,022,148	1,017,158
5	2001	297,648	296,055	1,729,215	1,733,726
6	2002	368,743	368,182	1,872,630	1,868,987
7	2003	387,328	387,489	2,166,096	2,205,837
8	2004		384,936		2,468,460
9	2005		384,238		2,609,294
	2002				
10	Jan-Feb	342,480		1,778,678	
11	Mar-Dec	372,891		1,890,843	

Year 2003 actuals represent the average for the 9-month period ending Sep; projection represents the average of 9-month actual data thru Sep and projected monthly totals for Oct-Dec.

PENNSYLVANIA-EAST
UNE-LOOP and PLATFORM PROJECTION
AVERAGE IN SERVICE EACH MONTH

		Loop		Platform	
Line	Date	Actual	Projected	Actual	Projected
	h	i	j	k	l
1	1997	5,450	0	0	0
2	1998	20,340	10,475	0	0
3	1999	48,357	48,875	0	25
4	2000	105,275	104,587	23,087	6,698
5	2001	176,437	176,218	248,659	86,287
6	2002	225,870	226,042	325,817	270,704
7	2003	234,323	236,321	424,245	439,676
8	2004		250,726		535,206
9	2005		257,498		579,681
	1999				
10	Jan-Oct	44,454		0	
11	Nov-Dec	67,870		0	
	2000				
12	Jan-Oct	99,160		10,436	
13	Nov-Dec	135,848		86,342	
	2001				
14	Jan-Apr	153,490		181,069	
15	May-Dec	187,911		187,647	
	2004				
16	Jan-Feb		245,896		505,874
17	Mar-Dec		251,692		541,073

Year 2003 actuals represent the average for the 9-month period ending Sep; projection represents the average of 9-month actual data thru Sep and projected monthly totals for Oct-Dec.

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	SOURCE	UNIT	MA Amount	NJ Amount	NY Amount	PA Amount
	a	b	c	d	e	f	g
1	UNE-PLATFORM	Current Rates (Lines 1+4+7+8+9+16) + Lines 7 + 13 + 16 + 25 + 27	PER MONTH	$18.94	$14.77	$18.50	$23.79
	LOCAL CALL TRANSPORT						
	DIRECT						
2	TOTAL DIRECT ROUTED	Current Rates Lines 12+13	PER MOU	$0.000671	$0.000494	$0.000574	$0.000707
	TANDEM ROUTED						
3	TOTAL TANDEM ROUTED	Current Rates, Line12 + (Line13 x 2) + (Line14 x 2) + Line15	PER MOU	$0.001622	$0.001259	$0.002398	$0.002276
	LOCAL COMPOSITE						
4	PERCENT TANDEM ROUTED	Usage Inputs, Line13/(Line12+Line13)		20.00%	20.00%	20.00%	20.00%
5	COMPOSITE LOCAL TRANSPORT	Line 2 x(1-Line 4) +Line 3 x Line 4		$0.000861	$0.000647	$0.000939	$0.001021
6	LOCAL TRANSPORTED MOUs-ORIG	Usage Inputs, Line35		346	488	511	533
7	LOCAL TRANSPORTED ORIG	Line 5 x Line 6		$0.30	$0.32	$0.48	$0.54
	TOLL AND IXC TRANSPORT						
8	DIRECT RATE	Current Rates Line 12	PER MOU	$0.000403	$0.000403	$0.000371	$0.000387
9	TANDEM RATE	Line 3 - Current Rates, Line 13	PER MOU	$0 001354	$0.001168	$0.002195	$0.001956
10	PERCENT TANDEM ROUTED	Usage Inputs, Line 30		20.00%	20.00%	20.00%	20.00%
11	COMPOSITE TOLL TRANSPORT	Line 8 x(1-Line 10) +Line 9 x Line 10	PER MOU	$0.000593	$0 000556	$0.000736	$0 000701
12	TOLL ORIGINATING TRANSPORT MOUs	Usage Inputs, Line 37+39		329	328	344	359
13	TOTAL TOLL ORIGINATING TRANSPORT	Line 11 x Line 12		$0.20	$0.18	$0.25	$0.25
	SWITCHING						
14	ORIGINATING SWITCHING MOUs	Usage Inputs, L8+L19+L27		940	938	983	1,026
15	TERMINATING SWITCHING MOUs	Usage Inputs, Lines 9+20+28		940	938	983	1026
16	TOTAL SWITCHING	Line 14 x Current Rates, Line 7 + Current Rates, (Lines 11+12) x Line15		$1 83	$2.60	$2.58	$3.46
	SIGNALING and DUF						
17	LOCAL INTEROFFICE MOUs	Usage Inputs, Line 35		346	488	511	533
18	LOCAL HOLDING TIME	Usage Inputs, Line 40		6 0	6.0	6.0	6.0
19	LOCAL CALLS WITH SIGNALING	Line 17 / Line 18		58	81	85	89
20	TOLL AND IXC MOUs	Usage Inputs, (Lines 37+39)		329	328	344	359
21	TOLL AND IXC HOLDING TIME	Usage Inputs, Line 41		6.0	6 0	6.0	6.0
22	TOLL AND IXC CALLS WITH SIGNALING	Line 20/ Line 21		55	55	57	60
23	TOTAL CALLS	Line 19 + Line 22		112	136	142	149
24	SIGNALING RATE	Current Rates, Line 18		$0 000104	$0.000000	$0.000297	$0.000000
25	TOTAL SIGNALING	Line 23 x Line 24		$0 011692	$0.000000	$0.042311	$0.000000
26	DAILY USAGE FILE (DUF) RATE	Current Rates, Line 17		$0.000000	$0.001795	$0.001001	$0.001637
27	DAILY USAGE FILE (DUF)	Line 23 x Line 26		$0 000000	$0.244138	$0.142605	$0.243418

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	UNIT	MA Aug-02	NJ Sep-02	NY Mar-02	PA Mar-04
	a	b	c	d	e	f
1	LOOP	PER MONTH	$13 93	$9.52	$11.49	$14.58
2	ISDN BRI LOOP	PER MONTH	$16.21	$12.40		$16.01
3	DS-1/ISDN PRI LOOP	PER MONTH	$79.99	$71.34		$99.77
4	LINE PORT	PER MONTH	$2.22	$1.91	$2.57	$1.14
5	ISDN BRI PORT	PER MONTH	$7.46	$4.43	$25.04	$8.28
6	ISDN PRI PORT	PER MONTH	$72.56	$71.38	$200.25	$78.04
	FEATURES					
7	CALL WAITING	PER MONTH	$0.00	$0.00	$0.00	$0.001
8	CALLER ID WITH NAME	PER MONTH	$0.22	$0.00	$0.17	$2.67
9	THREE-WAY CALLING	PER MONTH	$0.11	$0.00	$0.23	$0.13
10	LOCAL SWITCHING ORIGINATING	PER MOU	$0.000825	$0.001203	$0.001147	$0.001606
11	LOCAL SWITCHING TERMINATING	PER MOU	$0.000724	$0.001171	$0.001111	$0.001378
12	END OFFICE TRUNK	PER MOU	$0.000403	$0.000403	$0.000371	$0.000387
13	COMMON TRANSPORT	PER MOU	$0.000268	$0.000091	$0.000203	$0.000320
14	TANDEM TRUNK PORT	PER MOU	$0.000320	$0.000000	$0.000570	$0.000559
15	TANDEM SWITCHING	PER MOU	$0.000043	$0.000674	$0.000481	$0.000131
16	ACCESS TO OSS	PER MONTH	$0.12	$0.00	$0.55	$0.77
17	DAILY USAGE FILE	PER CALL	$0.000000	$0.001795	$0.001001	$0.001637
18	SIGNALING	PER CALL	$0.000104	$0.000000	$0.000297	
19	Common Transport Estimated Distance (In Mi)	PER MOU	10	10	10	10

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	SOURCE	UNIT	MA 1997	MA Nov-00	MA Aug-02	NJ Dec-97	NJ Dec-01	NY May-97
	a	b	c	d	e	f	g	h	i
1	UNE-PLATFORM	Current Rates (Lines 1+4+16) + Lines 7+8+9 + 13 + 16 + 25 + 27	PER MONTH	$35 62	$26 46	$22 53	$27 32	$16 32	$26 43
	LOCAL CALL TRANSPORT								
	DIRECT								
2	TOTAL DIRECT ROUTED	Current Rates Lines 12+13	PER MOU	$0 002848	$0 001551	$0 001134	$0 000494	$0 000494	$0 001467
	TANDEM ROUTED								
3	TOTAL TANDEM ROUTED	Current Rates, Line12 + (Line13 x 2) + (Line14 x 2) + Line15	PER MOU	$0 011000	$0 007282	$0 006191	$0 001259	$0 001259	$0 006223
	LOCAL COMPOSITE								
4	PERCENT TANDEM ROUTED	Usage Inputs, Line13/(Line12+Line13)		20 00%	20 00%	20 00%	20 00%	20 00%	20 00%
5	COMPOSITE LOCAL TRANSPORT	Line 2 x(1-Line 4) +Line 3 x Line 4		$0 004478	$0 002697	$0 002145	$0 000647	$0 000647	$0 002418
6	LOCAL TRANSPORTED MOUs-ORIG	Usage Inputs, Line35		346	346	346	488	488	511
7	LOCAL TRANSPORTED ORIG	Line 5 x Line 6		$1 55	$0 93	$0 74	$0 32	$0 32	$1 24
	TOLL AND IXC TRANSPORT								
8	DIRECT RATE	Current Rates Line 12	PER MOU	$0 001496	$0 000609	$0 000866	$0.000403	$0 000403	$0 000656
9	TANDEM RATE	Line 3 - Current Rates, Line 13	PER MOU	$0 009648	$0 006340	$0 005923	$0 001168	$0 001168	$0 005412
10	PERCENT TANDEM ROUTED	Usage Inputs, Line 30		20 00%	20 00%	20 00%	20 00%	20 00%	20.00%
11	COMPOSITE TOLL TRANSPORT	Line 8 x(1-Line 10) +Line 9 x Line 10	PER MOU	$0 003126	$0 001755	$0 001877	$0 000556	$0 000556	$0 001607
12	TOLL ORIGINATING TRANSPORT MOUs	Usage Inputs, Line 37+39		329	329	329	328	328	344
13	TOTAL TOLL ORIGINATING TRANSPORT	Line 11 x Line 12	PER MOU	$1 03	$0 58	$0 62	$0 18	$0 18	$0 55
	SWITCHING								
14	ORIGINATING SWITCHING MOUs	Usage Inputs, L8+L19+L27		940	940	940	938	938	983
15	TERMINATING SWITCHING MOUs	Usage Inputs, Lines 9+20+28		940	940	940	938	938	983
16	TOTAL SWITCHING	Line 14 x Current Rates, Line 7 + Current Rates, (Lines 11+12) x Line15	PER MOU	$15 50	$7 41	$3 63	$8 47	$5 33	$6 83
	SIGNALING and DUF								
17	LOCAL INTEROFFICE MOUs	Usage Inputs, Line 35		346	346	346	488	488	511
18	LOCAL HOLDING TIME	Usage Inputs, Line 40		6 0	6 0	6 0	6.0	6 0	6 0
19	LOCAL CALLS WITH SIGNALING	Line 17 / Line 18		58	58	58	81	81	85
20	TOLL AND IXC MOUs	Usage Inputs, (Lines 37+39)		329	329	329	328	328	344
21	TOLL AND IXC HOLDING TIME	Usage Inputs, Line 41		6 0	6 0	6 0	6 0	6 0	6 0
22	TOLL AND IXC CALLS WITH SIGNALING	Line 20/ Line 21		55	55	55	55	55	57
23	TOTAL CALLS	Line 19 + Line 22		112	112	112	136	136	142
24	SIGNALING RATE	Current Rates, Line 18		$0 001850	$0 001850	$0 001850	$0 000000	$0 000000	$0.000297
25	TOTAL SIGNALING	Line 23 x Line 24	PER MOU	$0.207990	$0 207990	$0 207990	$0.000000	$0 000000	$0 042311
26	DAILY USAGE FILE (DUF) RATE	Current Rates, Line 17		$0 000000	$0 000000	$0 000000	$0 001795	$0 001795	$0 004147
27	DAILY USAGE FILE (DUF)	Line 23 x Line 26	PER MOU	$0 000000	$0 000000	$0 000000	$0 244138	$0 244138	$0 590792

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	SOURCE	UNIT	PA Sep-97	PA Nov-99	PA Nov-00	PA May-01
	a	b	c	j	k	l	m
1	UNE-PLATFORM	Current Rates (Lines 1+4+16) + Lines 7+8+9 + 13 + 16 + 25 + 27	PER MONTH	$37 38	$21 47	$21 00	$20 00
	LOCAL CALL TRANSPORT						
	DIRECT						
2	TOTAL DIRECT ROUTED	Current Rates Lines 12+13	PER MOU	$0 000192	$0 000192	$0 000174	$0 000174
	TANDEM ROUTED						
3	TOTAL TANDEM ROUTED	Current Rates, Line12 + (Line13 x 2) + (Line14 x 2) + Line15	PER MOU	$0 001220	$0 001220	$0 001143	$0 001143
	LOCAL COMPOSITE						
4	PERCENT TANDEM ROUTED	Usage Inputs, Line13/(Line12+Line13)		20 00%	20 00%	20 00%	20.00%
5	COMPOSITE LOCAL TRANSPORT	Line 2 x(1-Line 4) +Line 3 x Line 4		$0 000398	$0 000398	$0.000368	$0 000368
6	LOCAL TRANSPORTED MOUs-ORIG	Usage Inputs, Line35		533	533	533	533
7	LOCAL TRANSPORTED ORIG	Line 5 x Line 6		$0 21	$0 21	$0 20	$0 20
	TOLL AND IXC TRANSPORT						
8	DIRECT RATE	Current Rates Line 12	PER MOU	$0 000000	$0 000000	$0 000000	$0 000000
9	TANDEM RATE	Line 3 - Current Rates, Line 13	PER MOU	$0 001028	$0 001028	$0 000969	$0 000969
10	PERCENT TANDEM ROUTED	Usage Inputs, Line 30		20 00%	20 00%	20 00%	20 00%
11	COMPOSITE TOLL TRANSPORT	Line 8 x(1-Line 10) +Line 9 x Line 10	PER MOU	$0 000206	$0 000206	$0 000194	$0 000194
12	TOLL ORIGINATING TRANSPORT MOUs	Usage Inputs, Line 37+39		359	359	359	359
13	TOTAL TOLL ORIGINATING TRANSPORT	Line 11 x Line 12	PER MOU	$0 07	$0 07	$0 07	$0 07
	SWITCHING						
14	ORIGINATING SWITCHING MOUs	Usage Inputs, L8+L19+L27		1,026	1,026	1,026	1,026
15	TERMINATING SWITCHING MOUs	Usage Inputs, Lines 9+20+28		1,026	1,026	1,026	1,026
16	TOTAL SWITCHING	Line 14 x Current Rates, Line 7 + Current Rates, (Lines 11+12) x Line15	PER MOU	$17 65	$3 50	$3 50	$3 50
	SIGNALING and DUF						
17	LOCAL INTEROFFICE MOUs	Usage Inputs, Line 35		533	533	533	533
18	LOCAL HOLDING TIME	Usage Inputs, Line 40		6 0	6 0	6 0	6 0
19	LOCAL CALLS WITH SIGNALING	Line 17 / Line 18		89	89	89	89
20	TOLL AND IXC MOUs	Usage Inputs, (Lines 37+39)		359	359	359	359
21	TOLL AND IXC HOLDING TIME	Usage Inputs, Line 41		6 0	6 0	6 0	6 0
22	TOLL AND IXC CALLS WITH SIGNALING	Line 20/ Line 21		60	60	60	60
23	TOTAL CALLS	Line 19 + Line 22		149	149	149	149
24	SIGNALING RATE	Current Rates, Line 18		$0 000000	$0 000000	$0 000000	$0 000000
25	TOTAL SIGNALING	Line 23 x Line 24	PER MOU	$0 000000	$0 000000	$0 000000	$0 000000
26	DAILY USAGE FILE (DUF) RATE	Current Rates, Line 17		$0 000000	$0 000000	$0 000000	$0 000000
27	DAILY USAGE FILE (DUF)	Line 23 x Line 26	PER MOU	$0 000000	$0 000000	$0 000000	$0 000000

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	UNIT	MA 1997	MA Nov-00	MA Aug-02	NJ Dec-97	NJ Dec-01	NY May-97
	a	b	c	d	e	f	g	h
1	LOOP	PER MONTH	$14 98	$14.98	$14.98	$16.21	$9 52	$14 52
2	ISDN BRI LOOP	PER MONTH			$0.00		$12.40	
3	DS-1/ISDN PRI LOOP	PER MONTH			$0 00		$71 34	
4	LINE PORT	PER MONTH	$2 00	$2.00	$2 00	$1.90	$0.73	$2 50
5	ISDN BRI PORT	PER MONTH		$31 13	$31 13		$4 43	
6	ISDN PRI PORT	PER MONTH		$471.64	$471 64		$71 38	
	FEATURES				$0.00			
7	CALL WAITING	PER MONTH	$0 00	$0 00	$0 00	$0 00	$0 00	$0 00
8	CALLER ID WITH NAME	PER MONTH	$0 00	$0 00	$0.00	$0.00	$0.00	$0.00
9	THREE-WAY CALLING	PER MONTH	$0.35	$0.35	$0 35	$0 00	$0.00	$0 16
10	LOCAL SWITCHING ORIGINATING	PER MOU	$0 007503	$0 003637	$0 001500	$0 005418	$0.002773	$0.003150
11	LOCAL SWITCHING TERMINATING	PER MOU	$0 007503	$0.003637	$0 001500	$0 003207	$0.002508	$0.003150
12	END OFFICE TRUNK	PER MOU	$0 001496	$0 000609	$0 000866	$0 000403	$0.000403	$0 000656
13	COMMON TRANSPORT	PER MOU	$0 001352	$0 000942	$0.000268	$0.000091	$0.000091	$0.000811
14	TANDEM TRUNK PORT	PER MOU	$0 002677	$0 001864	$0.001864	$0 000000	$0 000000	$0 001464
15	TANDEM SWITCHING	PER MOU	$0 001446	$0 001061	$0 001061	$0.000674	$0.000674	$0 001017
16	ACCESS TO OSS	PER MONTH	$0 00	$0 00	$0 000000	$0 00	$0 00	$0.00
17	DAILY USAGE FILE	PER CALL	$0 000000	$0 000000	$0 000000	$0 001795	$0.001795	$0 004147
18	SIGNALING	PER CALL	$0 001850	$0 001850	$0 001850	$0 000000	$0.000000	$0 000297
19	Common Transport Estimated Distance (Mi)	PER MOU	10	10	10	10	10	10

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	UNIT	PA Sep-97	PA Nov-99	PA Nov-00	PA May-01
	a	b	I	j	k	l
1	LOOP	PER MONTH	$16.78	$14 50	$14 04	$13 81
2	ISDN BRI LOOP	PER MONTH				$15 42
3	DS-1/ISDN PRI LOOP	PER MONTH				$158.85
4	LINE PORT	PER MONTH	$2 67	$2 67	$2 67	$1.90
5	ISDN BRI PORT	PER MONTH				$9.74
6	ISDN PRI PORT	PER MONTH				$128 53
	FEATURES					
7	CALL WAITING	PER MONTH	$0 00	$0 00	$0.00	$0 00
8	CALLER ID WITH NAME	PER MONTH	$0.00	$0 00	$0 00	$0 00
9	THREE-WAY CALLING	PER MONTH	$0 00	$0.52	$0 52	$0 52
10	LOCAL SWITCHING ORIGINATING	PER MOU	$0 011067	$0.001802	$0 001802	$0.001802
11	LOCAL SWITCHING TERMINATING	PER MOU	$0 006143	$0 001615	$0 001615	$0.001615
12	END OFFICE TRUNK	PER MOU				
13	COMMON TRANSPORT	PER MOU	$0 000192	$0.000192	$0.000174	$0.000174
14	TANDEM TRUNK PORT	PER MOU				
15	TANDEM SWITCHING	PER MOU	$0.000836	$0 000836	$0 000795	$0 000795
16	ACCESS TO OSS	PER MONTH				
17	DAILY USAGE FILE	PER CALL				
18	SIGNALING	PER CALL				
19	Common Transport Estimated Distance (Mi)	PER MOU	10	10	10	10

UNE-PLATFORM CHARACTERISTICS

USAGE ASSUMPTIONS-YEAR 2000

LINE	ELEMENT	SOURCE	MA	NJ
	a	b	c	d
1	TOTAL DIAL EQUIPMENT MINUTES	ARMIS 43-04, Row 1216	103,011	147,714
2	AVERAGE ACCESS LINES FOR STUDY PERIOD	ARMIS 43-07, Row 120 1999-2000 average	4,569,443	6,560,496
3	TOTAL MINUTES OF USE	((L 1*100000)/L 2)/12	1879	1876
4	LOCAL MOU PERCENTAGE OF TOTAL	STUDY INPUT	80.00%	80.00%
5	TOTAL LOCAL MINUTES OF USE	L 3 x L 4	1503	1501
6	PERCENT ORIGINATING	1 - L 7	50.00%	50 00%
7	PERCENT TERMINATING	STUDY INPUT	50.00%	50.00%
8	LOCAL CALLS - ORIGINATING MOUs	L 5 x L 6	752	750
9	LOCAL CALLS - TERMINATING MOUs	L 5 x L 7	752	750
10	INTRA-SWITCH CALL PERCENTAGE	STUDY INPUT	54.00%	35.00%
11	LOCAL TRANSPORTED CALLS VIA TANDEM (%)	STUDY INPUT	20.00%	20 00%
12	LOCAL CALL DIRECT ROUTED PERCENTAGE	(1-L 10)x(1-L 11)	36.80%	52.00%
13	LOCAL CALL TANDEM ROUTED PERCENTAGE	(1-L 10) x L 11	9.20%	13 00%
14	INTRA-SWITCH LOCAL CALL USAGE-MOUs	L 8 x L 10	406	263
15	DIRECT ROUTED LOCAL CALLS (MOUs)	L 12 x L 8	277	390
16	TANDEM ROUTED LOCAL CALLS (MOUs)	L 13 x L 8	69	98
17	INTRALATA TOLL MOU PERCENTAGE	STUDY INPUT	5.00%	5 00%
18	INTRALATA TOLL TOTAL CALLS (MOUs)	L 3 x L 17	94	94
19	INTRALATA TOLL TOTAL CALLS - ORIGINATING (MOUs)	L 6 x L 18	47	47
20	INTRALATA TOLL TOTAL CALLS - TERMINATING (MOUs)	L 7 x L 18	47	47
21	INTRALATA TOLL DIRECT ROUTED - PERCENT	1 - LINE 22	80.00%	80.00%
22	INTRALATA TOLL TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%	20 00%
23	INTRALATA TOLL DIRECT ROUTED MOUs	L 19 x L 21	38	38
24	INTRALATA TOLL TANDEM ROUTED MOUs	L 19 x L 22	9	9
25	INTERLATA/IXC MOU PERCENTAGE	STUDY INPUT	15.00%	15.00%
26	INTERLATA/IXC MOUs	L 3 x L 25	282	281
27	INTERLATA/IXC MOUs - ORIGINATING	L 6 x L 26	141	141
28	INTERLATA/IXC MOUs - TERMINATING	L 7 x L 26	141	141
29	INTERLATA/IXC MOUs DIRECT ROUTED - PERCENT	1 - L 30	80.00%	80.00%
30	INTERLATA/IXC MOUs TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%	20.00%
31	INTERLATA/IXC MOUs DIRECT ROUTED	L 27 x L 29	113	113
32	INTERLATA/IXC MOUs TANDEM ROUTED	L 27 x L 30	28	28
33	TOTAL ORIGINATING SWITCH ELEMENTS MOUs	L 8 + L 19 + L 27	940	938
34	TOTAL TERMINATING CALLS SWITCHING MOUs	L 9 + L 20 + L 28	940	938
35	ORIGINATING INTER OFFICE LOCAL CALL MOUs	L 8 x (1 - L 10)	346	488
36	TOTAL TERMINATING CALL END OFFICE TRUNK MOUs	L 9 x (1 - L 10)	346	488
37	INTRALATA TOLL TRANSPORT MOU - ORIGINATING	L 19	47	47
38	INTRALATA TOLL TRANSPORT MOU - TERMINATING	L 20	47	47
39	INTERLATA/IXC TRANSPORT MOU	L 27 + L 28	282	281
40	AVERAGE LOCAL HOLDING TIME (IN MINUTES)	STUDY INPUT	6 0	6.0
41	AVERAGE INTRALATA TOLL HOLDING TIME (IN MINUTES	STUDY INPUT	6 0	6.0
42	AVERAGE INTERLATA/IXC HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0	6.0
43	NUMBER OF MESSAGES	(L8+L19+L27) / AVG(L40 L42)	157	156

UNE-PLATFORM CHARACTERISTICS
USAGE ASSUMPTIONS-YEAR 2000

LINE	ELEMENT	SOURCE	NY	PA
	a	b	e	f
1	TOTAL DIAL EQUIPMENT MINUTES	ARMIS 43-04, Row 1216	280,824	157,000
2	AVERAGE ACCESS LINES FOR STUDY PERIOD	ARMIS 43-07, Row 120 1999-2000 average	11,909,734	6,378,738
3	TOTAL MINUTES OF USE	((L 1*100000)/L 2)/12	1965	2051
4	LOCAL MOU PERCENTAGE OF TOTAL	STUDY INPUT	80.00%	80.00%
5	TOTAL LOCAL MINUTES OF USE	L 3 x L 4	1572	1641
6	PERCENT ORIGINATING	1 - L 7	50.00%	50.00%
7	PERCENT TERMINATING	STUDY INPUT	50.00%	50.00%
8	LOCAL CALLS - ORIGINATING MOUs	L 5 x L 6	786	820
9	LOCAL CALLS - TERMINATING MOUs	L 5 x L 7	786	820
10	INTRA-SWITCH CALL PERCENTAGE	STUDY INPUT	35.00%	35 00%
11	LOCAL TRANSPORTED CALLS VIA TANDEM (%)	STUDY INPUT	20.00%	20.00%
12	LOCAL CALL DIRECT ROUTED PERCENTAGE	(1-L 10)x(1-L 11)	52.00%	52.00%
13	LOCAL CALL TANDEM ROUTED PERCENTAGE	(1-L 10) x L 11	13.00%	13.00%
14	INTRA-SWITCH LOCAL CALL USAGE-MOUs	L 8 x L 10	275	287
15	DIRECT ROUTED LOCAL CALLS (MOUs)	L 12 x L 8	409	427
16	TANDEM ROUTED LOCAL CALLS (MOUs)	L 13 x L 8	102	107
17	INTRALATA TOLL MOU PERCENTAGE	STUDY INPUT	5.00%	5.00%
18	INTRALATA TOLL TOTAL CALLS (MOUs)	L 3 x L 17	98	103
19	INTRALATA TOLL TOTAL CALLS - ORIGINATING (MOUs)	L 6 x L 18	49	51
20	INTRALATA TOLL TOTAL CALLS - TERMINATING (MOUs)	L 7 x L 18	49	51
21	INTRALATA TOLL DIRECT ROUTED - PERCENT	1 - LINE 22	80 00%	80.00%
22	INTRALATA TOLL TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%	20.00%
23	INTRALATA TOLL DIRECT ROUTED MOUs	L 19 x L 21	39	41
24	INTRALATA TOLL TANDEM ROUTED MOUs	L 19 x L 22	10	10
25	INTERLATA/IXC MOU PERCENTAGE	STUDY INPUT	15.00%	15.00%
26	INTERLATA/IXC MOUs	L 3 x L 25	295	308
27	INTERLATA/IXC MOUs - ORIGINATING	L 6 x L 26	147	154
28	INTERLATA/IXC MOUs - TERMINATING	L 7 x L 26	147	154
29	INTERLATA/IXC MOUs DIRECT ROUTED - PERCENT	1 - L 30	80 00%	80.00%
30	INTERLATA/IXC MOUs TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%	20.00%
31	INTERLATA/IXC MOUs DIRECT ROUTED	L 27 x L 29	118	123
32	INTERLATA/IXC MOUs TANDEM ROUTED	L 27 x L 30	29	31
33	TOTAL ORIGINATING SWITCH ELEMENTS MOUs	L 8 + L 19 + L 27	983	1026
34	TOTAL TERMINATING CALLS SWITCHING MOUs	L 9 + L 20 + L 28	983	1026
35	ORIGINATING INTER OFFICE LOCAL CALL MOUs	L 8 x (1 - L 10)	511	533
36	TOTAL TERMINATING CALL END OFFICE TRUNK MOUs	L 9 x (1 - L 10)	511	533
37	INTRALATA TOLL TRANSPORT MOU - ORIGINATING	L 19	49	51
38	INTRALATA TOLL TRANSPORT MOU - TERMINATING	L 20	49	51
39	INTERLATA/IXC TRANSPORT MOU	L 27 + L 28	295	308
40	AVERAGE LOCAL HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0	6.0
41	AVERAGE INTRALATA TOLL HOLDING TIME (IN MINUTES	STUDY INPUT	6 0	6.0
42	AVERAGE INTERLATA/IXC HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0	6.0
43	NUMBER OF MESSAGES	(L8+L19+L27) / AVG(L40:L42)	164	171

ARMIS 43-01 Return Analysis

Line	State	Row	Row Title	1997	1998	1999	2000	2001	2002
1	Pennsylvania	1920	Rate of Return (subject to sep)	10 66%	12.02%	13 24%	12.28%	12 19%	12.50%
2	Pennsylvania	1920	Rate of Return (interstate)	15.68%	15 80%	17 98%	18.98%	18.96%	21 52%
3	Pennsylvania	Calc	Rate of Return (Intrastate)	8 75%	10 47%	11.14%	9.01%	8.66%	7.23%
4	Pennsylvania		UNE-Loops at Year End	10,899	29,781	71,641	142,856	207,069	234,775
5	Pennsylvania		UNE-Ps at Year End	0	0	0	114,408	297,451	380,445
6	Pennsylvania		Percentage Increase of UNEs		173.25%	140.56%	259.10%	96.11%	21.94%
7	Pennsylvania		Rate Case Decision	xxx		xxx	xxx	xxx	
8	Pennsylvania		Long Distance Approval					Sep-01	
9	New Jersey	1920	Rate of Return (subject to sep)	10.32%	14 86%	15 81%	16 50%	16.17%	13.51%
10	New Jersey	1920	Rate of Return (interstate)	16.57%	16.09%	18.53%	18.63%	17 81%	17 92%
11	New Jersey	Calc	Rate of Return (Intrastate)	7 32%	14.20%	14 20%	15 01%	14.86%	9.26%
12	New Jersey		UNE-Loops at Year End	0	1,144	7,299	36,826	59,937	64,149
13	New Jersey		UNE-Ps at Year End	0	0	0	4,177	36,839	406,206
14	New Jersey		Percentage Increase of UNEs			538.02%	461 76%	136.02%	386.02%
15	New Jersey		Rate Case Decision	xxx				xxx	xxx
16	New Jersey		Long Distance Approval						Jun-02
17	Massachusetts	1920	Rate of Return (subject to sep)	11.73%	13.57%	12.35%	11.56%	8.01%	3.88%
18	Massachusetts	1920	Rate of Return (interstate)	16 93%	16.98%	16.01%	11.78%	11 67%	7.47%
19	Massachusetts	Calc	Rate of Return (Intrastate)	9.71%	12.13%	10.64%	11.44%	5.95%	1.86%
20	Massachusetts		UNE-Loops at Year End	2,221	3,098	16,496	74,541	137,378	145,953
21	Massachusetts		UNE-Ps at Year End	0	0	2,363	26,476	54,420	100,298
22	Massachusetts		Percentage Increase of UNEs		39.49%	508 75%	435.64%	89.87%	28.39%
23	Massachusetts		Rate Case Decision	xxx			xxx		xxx
24	Massachusetts		Long Distance Approval					Apr-01	
25	NY Telephone	1920	Rate of Return (subject to sep)	7.42%	8.24%	7 39%	6 36%	2.25%	0.72%
26	NY Telephone	1920	Rate of Return (interstate)	10.54%	7 54%	5.04%	5 18%	3 68%	0.43%
27	NY Telephone	Calc	Rate of Return (Intrastate)	6 41%	8.49%	8 37%	6.90%	1.54%	0.87%
28	NY Telephone		UNE-Loops at Year End	19,593	27,034	75,221	244,910	344,272	386,272
29	NY Telephone		UNE-Ps at Year End	780	22,408	397,852	1,551,422	1,777,086	2,046,141
30	NY Telephone		Percentage Increase of UNEs		142 68%	856.82%	279.72%	18.09%	14 66%
31	NY Telephone		Rate Case Decision	xxx					xxx
32	NY Telephone		Long Distance Approval			Dec-99			

ARMIS 43-01 SUBJECT TO SEPARATIONS RETURN

Line	Company	Row	Row Title	Y2002 Subject to Separations (f)	Y2001 Subject to Separations (f)	Y2000 Subject to Separations (f)	Y1999 Subject to Separations (f)	Y1998 Subject to Separations (f)	Y1997 Subject to Separations (f)
1	Pennsylvania	1910	Average Net Investment	3,852,155	4,274,842	4,117,652	3,953,111	3,888,610	3,988,602
2	Pennsylvania	1915	Net Return	481,513	521,190	505,845	523,522	467,366	425,010
3	Pennsylvania	1920	Rate of Return	12.50%	12.19%	12.28%	13.24%	12.02%	10.66%
4	New Jersey	1910	Average Net Investment	3,263,935	3,680,668	3,640,844	3,663,018	3,667,659	3,869,038
5	New Jersey	1915	Net Return	440,817	595,171	600,803	579,094	545,022	399,163
6	New Jersey	1920	Rate of Return	13.51%	16.17%	16.50%	15.81%	14.86%	10.32%
7	Massachusetts	1910	Average Net Investment	3,359,365	3,505,066	3,491,115	3,191,013	3,264,622	3,310,348
8	Massachusetts	1915	Net Return	130,240	280,700	403,462	394,074	442,855	388,340
9	Massachusetts	1920	Rate of Return	3.88%	8.01%	11.56%	12.35%	13.57%	11.73%
10	NY Telephone	1910	Average Net Investment	9,340,395	9,614,842	9,302,872	8,844,399	9,028,647	9,220,752
11	NY Telephone	1915	Net Return	67,654	216,058	591,562	653,670	743,637	684,065
12	NY Telephone	1920	Rate of Return	0.72%	2.25%	6.36%	7 39%	8.24%	7.42%

ARMIS 43-01 INTERSTATE RETURN

Line	Company	Row	Row Title	Y2002 Interstate (h)	Y2001 Interstate (h)	Y2000 Interstate (h)	Y1999 Interstate (h)	Y1998 Interstate (h)	Y1997 Interstate (h)
1	Pennsylvania	1910	Average Net Investment	1,420,701	1,465,282	1,351,962	1,215,477	1,127,572	1,098,215
2	Pennsylvania	1915	Net Return	305,698	277,783	256,667	218,602	178,179	172,218
3	Pennsylvania	1920	Rate of Return	21 52	18.96	18 98	17.98	15.8	15.68
4	New Jersey	1910	Average Net Investment	1,600,268	1,632,816	1,497,191	1,363,925	1,282,644	1,254,519
5	New Jersey	1915	Net Return	286,798	290,814	278,995	252,700	206,328	207,889
6	New Jersey	1920	Rate of Return	17.92	17.81	18.63	18.53	16.09	16.57
7	Massachusetts	1910	Average Net Investment	1,209,325	1,259,472	1,193,373	1,016,829	966,971	928,228
8	Massachusetts	1915	Net Return	90,354	147,002	140,607	162,833	164,194	157,113
9	Massachusetts	1920	Rate of Return	7.47	11.67	11.78	16.01	16.98	16.93
10	NY Telephone	1910	Average Net Investment	3,128,015	3,163,265	2,915,165	2,599,431	2,447,314	2,249,015
11	NY Telephone	1915	Net Return	13,385	116,450	150,927	130,920	184,632	236,969
12	NY Telephone	1920	Rate of Return	0.43	3.68	5.18	5.04	7.54	10.54

ARMIS 43-01 INTRASTATE (SUBJ TO SEP LESS INTERSTATE) RETURN

Line	Company	Row	Row Title	Y2002 Interstate (h)	Y2001 Interstate (h)	Y2000 Interstate (h)	Y1999 Interstate (h)	Y1998 Interstate (h)	Y1997 Interstate (h)
1	Pennsylvania	1910	Average Net Investment	2,431,454	2,809,560	2,765,690	2,737,634	2,761,038	2,890,387
2	Pennsylvania	1915	Net Return	175,815	243,407	249,178	304,920	289,187	252,792
3	Pennsylvania	1920	Rate of Return	7.23%	8.66%	9.01%	11.14%	10.47%	8.75%
4	New Jersey	1910	Average Net Investment	1,663,667	2,047,852	2,143,653	2,299,093	2,385,015	2,614,519
5	New Jersey	1915	Net Return	154,019	304,357	321,808	326,394	338,694	191,274
6	New Jersey	1920	Rate of Return	9.26%	14.86%	15.01%	14.20%	14.20%	7 32%
7	Massachusetts	1910	Average Net Investment	2,150,040	2,245,594	2,297,742	2,174,184	2,297,651	2,382,120
8	Massachusetts	1915	Net Return	39,886	133,698	262,855	231,241	278,661	231,227
9	Massachusetts	1920	Rate of Return	1.86%	5.95%	11.44%	10.64%	12.13%	9.71%
10	NY Telephone	1910	Average Net Investment	6,212,380	6,451,577	6,387,707	6,244,968	6,581,333	6,971,737
11	NY Telephone	1915	Net Return	54,269	99,608	440,635	522,750	559,005	447,096
12	NY Telephone	1920	Rate of Return	0.87%	1.54%	6.90%	8.37%	8.49%	6.41%

ACTUAL FORWARD-LOOKING COST vs. REVENUE SHORTFALL

Line	Item	Source	MA Cost	MA Rate	NY Cost	NY Rate
	a	b	c	d	e	f
1	Loop	Costs_Rates, Line 1	$18.75	$13.93	$16.59	$11.49
2	UNE-Platform	UNE-P Costs_Revenues, Line 1	$29.09	$18.94	$28.76	$18.50
3	Monthly Loop Shortfall	Col c - d, Col e-f, Col g-h	$4.82		$5.10	
4	Monthly UNE-Platform Shortfall	Col c - d; Col e-f; Col g-h		$10.15		$10.26
	Monthly In-Service Volumes					
5	UNE-Plaforms 2002		71,299		1872630	
6	UNE-Loops 2002		139,222		368,743	
7	UNE-Plaforms 2003		162,525		2,205,837	
8	UNE-Loops 2003		152,390		387,489	
9	UNE-Plaforms 2004		309389		2,468,460	
10	UNE-Loops 2004		167,519		384,936	
11	UNE-Plaforms 2005		376,063		2,609,294	
12	UNE-Loops 2005		172,274		384,238	
	SHORTFALL BASED ON IN-SERVICE QUANTITIES AND LATEST APPROVED RATES					
13	UNE-Platform Shortfall in 2002	Line 4 x Line 5 x 12	$8,684,218		$230,558,206	
14	UNE-Loop Shortfall in 2002	Line 3 x Line 6 x 12	$8,052,600		$22,567,072	
15	Comined Shortfall 2002	Line 13 + Line 14	$16,736,819		$253,125,277	
16	All Loop Shortfall in 2002	Line 3 x (Line 5 + Line 6) x 12	$12,176,535		$137,172,028	
17	Non-Loop Shortfall in 2002	(Line 4 - Line 5) x Line 5 x 12	$4,560,284		$115,953,250	
			$0		$0	
18	UNE-Platform Shortfall in 2003	Line 4 x Line 7 x 12	$19,795,545		$271,582,651	
19	UNE-Loop Shortfall in 2003	Line 3 x Line 8 x 12	$8,814,238		$23,714,327	
20	Comined Shortfall 2003	Line 18 + Line 19	$28,609,783		$295,296,978	
21	All Loop Shortfall in 2003	Line 3 x (Line 7 + Line 8) x 12	$18,214,684		$158,711,551	
22	Non-Loop Shortfall in 2003	(Line 4 - Line 5) x Line 7 x 12	$10,395,099		$136,585,427	
			$0		$0	
23	UNE-Platform Shortfall in 2004	Line 4 x Line 9 x 12	$37,683,580		$303,916,795	
24	UNE-Loop Shortfall in 2004	Line 3 x Line 10 x 12	$9,689,299		$23,558,083	
25	Comined Shortfall 2004	Line 23 + Line 24	$47,372,879		$327,474,878	
26	All Loop Shortfall in 2004	Line 3 x (Line 9 + Line 10) x 12	$27,584,359		$174,627,835	
27	Non-Loop Shortfall in 2004	(Line 4 - Line 5) x Line 9 x 12	$19,788,520		$152,847,043	
28	UNE-Platform Shortfall in 2005	Line 4 x Line 11 x 12	$45,804,473		$321,256,277	
29	UNE-Loop Shortfall in 2005	Line 3 x Line 12 x 12	$9,964,328		$23,515,366	
30	Comined Shortfall 2005	Line 28 + Line 29	$55,768,802		$344,771,643	
31	All Loop Shortfall in 2005	Line 3 x (Line 11 + Line 12) x 12	$31,715,812		$183,204,158	
32	Non-Loop Shortfall in 2005	(Line 4 - Line 5) x Line 11 x 12	$24,052,989		$161,567,484	

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	SOURCE	UNIT	MA Cost 5-Mar-02	MA Rate Aug-02	NY Cost 18-Oct-00	NY Rate 28-Jan-02
	a	b	c	d	e	f	g
1	UNE-PLATFORM	Current Rates (Lines sum(1 5)+12) + Lines 7 + 13 + 16 + 25 + 27	PER MONTH	$29 09	$18.94	$28 76	$18 50
	LOCAL CALL TRANSPORT						
	DIRECT						
2	TOTAL DIRECT ROUTED	Current Rates Lines 12+13	PER MOU	$0.001163	$0 000671	$0 000789	$0 000574
	TANDEM ROUTED						
3	TOTAL TANDEM ROUTED	Current Rates, Line12 + (Line13 x 2) + (Line14 x 2) + Line15	PER MOU	$0 007321	$0.001622	$0 002614	$0 002398
	LOCAL COMPOSITE						
4	PERCENT TANDEM ROUTED	Usage Inputs, Line13/(Line12+Line13)		20 00%	20.00%	20 00%	20 00%
5	COMPOSITE LOCAL TRANSPORT	Line 2 x(1-Line 4) +Line 3 x Line 4		$0 002395	$0 000861	$0 001154	$0 000939
6	LOCAL TRANSPORTED MOUs-ORIG	Usage Inputs, Line35		346	346	511	511
7	LOCAL TRANSPORTED ORIG	Line 5 x Line 6		$0 83	$0.30	$0.59	$0 48
	TOLL AND IXC TRANSPORT						
8	DIRECT RATE	Current Rates Line 12	PER MOU	$0 000569	$0 000403	$0 000585	$0 000371
9	TANDEM RATE	Line 3 - Current Rates, Line 13	PER MOU	$0 006727	$0.001354	$0 002410	$0 002195
10	PERCENT TANDEM ROUTED	Usage Inputs, Line 30		20 00%	20 00%	20 00%	20.00%
11	COMPOSITE TOLL TRANSPORT	Line 8 x(1-Line 10) +Line 9 x Line 10	PER MOU	$0.001801	$0.000593	$0 000950	$0 000736
12	TOLL ORIGINATING TRANSPORT MOUs	Usage Inputs, Line 37+39		329	329	344	344
13	TOTAL TOLL ORIGINATING TRANSPORT	Line 11 x Line 12	PER MOU	$0 59	$0.20	$0.33	$0 25
	SWITCHING						
14	ORIGINATING SWITCHING MOUs	Usage Inputs, L8+L19+L27		940	940	983	983
15	TERMINATING SWITCHING MOUs	Usage Inputs, Lines 9+20+28		940	940	983	983
16	TOTAL SWITCHING	Line 14 x Current Rates, Line 7 + Current Rates, (Lines 11+12) x Line15	PER MOU	$5.63	$1 83	$7.06	$2 58
	SIGNALING and DUF						
17	LOCAL INTEROFFICE MOUs	Usage Inputs, Line 35		346	346	511	511
18	LOCAL HOLDING TIME	Usage Inputs, Line 40		6 0	6.0	6 0	6.0
19	LOCAL CALLS WITH SIGNALING	Line 17 / Line 18		58	58	85	85
20	TOLL AND IXC MOUs	Usage Inputs, (Lines 37+39)		329	329	344	344
21	TOLL AND IXC HOLDING TIME	Usage Inputs, Line 41		6 0	6 0	6.0	6 0
22	TOLL AND IXC CALLS WITH SIGNALING	Line 20/ Line 21		55	55	57	57
23	TOTAL CALLS	Line 19 + Line 22		112	112	142	142
24	SIGNALING RATE	Current Rates, Line 18		$0 001850	$0.000104	$0.000297	$0 000297
25	TOTAL SIGNALING	Line 23 x Line 24	PER MOU	$0.207990	$0 011692	$0 042311	$0.042311
26	DAILY USAGE FILE (DUF) RATE	Current Rates, Line 17		$0 001624	$0.000000	$0.001065	$0 001001
27	DAILY USAGE FILE (DUF)	Line 23 x Line 26	PER MOU	$0 182581	$0 000000	$0 151723	$0 142605

APPROVED RATES

LINE	RATE ELEMENTS/ITEMS	UNIT	MA Filed Costs 5-Mar-02	MA Approved Aug-02	NY Filed Costs 18-Oct-00	NY Approved 28-Jan-02
	a	b	c	d	e	f
1	LOOP	PER MONTH	$18.75	$13.93	$16.59	$11.49
2	LINE PORT	PER MONTH	$2.55	$2.22	$2.86	$2.57
	FEATURES					
3	CALL WAITING	PER MONTH	$0.00	$0.00	$0.00	$0.00
4	CALLER ID WITH NAME	PER MONTH	$0.00	$0.22	$0.14	$0.17
5	THREE-WAY CALLING	PER MONTH	$0.35	$0.11	$0.42	$0.23
6	LOCAL SWITCHING ORIGINATING	PER MOU	$0.002888	$0.000825	$0.003418	$0.001147
7	LOCAL SWITCHING TERMINATING	PER MOU	$0.002533	$0.000724	$0.003180	$0.001111
8	END OFFICE TRUNK	PER MOU	$0.000569	$0.000403	$0.000585	$0.000371
9	COMMON TRANSPORT	PER MOU	$0.000594	$0.000268	$0.000204	$0.000203
10	TANDEM TRUNK PORT	PER MOU	$0.002646	$0.000320	$0.000570	$0.000570
11	TANDEM SWITCHING	PER MOU	$0.000272	$0.000043	$0.000481	$0.000481
12	ACCESS TO OSS	PER MONTH	$0.00	$0.12	$0.58	$0.55
13	DAILY USAGE FILE	PER CALL	$0.001624	$0.000000	$0.001065	$0.001001
14	SIGNALING	PER CALL	$0.001850	$0.000104	$0.000297	$0.000297
15	Common Transport Distance (In Miles)	PER MOU	10	10	10	10

UNE-PLATFORM CHARACTERISTICS
USAGE ASSUMPTIONS-YEAR 2000

LINE	ELEMENT a	SOURCE b	MA c	MA d	NY e
1	TOTAL DIAL EQUIPMENT MINUTES	ARMIS 43-04, Row 1216	103,011	103,011	280,824
2	AVERAGE ACCESS LINES FOR STUDY PERIOD	ARMIS 43-07, Row 120 1999-2000 average	4,569,443	4,569,443	11,909,734
3	TOTAL MINUTES OF USE	((L 1*100000)/L 2)/12	1879	1879	1965
4	LOCAL MOU PERCENTAGE OF TOTAL	STUDY INPUT	80.00%	80.00%	80.00%
5	TOTAL LOCAL MINUTES OF USE	L 3 x L 4	1503	1503	1572
6	PERCENT ORIGINATING	1 - L 7	50.00%	50.00%	50.00%
7	PERCENT TERMINATING	STUDY INPUT	50.00%	50.00%	50.00%
8	LOCAL CALLS - ORIGINATING MOUs	L 5 x L 6	752	752	786
9	LOCAL CALLS - TERMINATING MOUs	L 5 x L 7	752	752	786
10	INTRA-SWITCH CALL PERCENTAGE	STUDY INPUT	54.00%	54.00%	35 00%
11	LOCAL TRANSPORTED CALLS VIA TANDEM (%)	STUDY INPUT	20.00%	20.00%	20 00%
12	LOCAL CALL DIRECT ROUTED PERCENTAGE	(1-L 10)x(1-L 11)	36.80%	36.80%	52 00%
13	LOCAL CALL TANDEM ROUTED PERCENTAGE	(1-L 10) x L 11	9.20%	9.20%	13.00%
14	INTRA-SWITCH LOCAL CALL USAGE-MOUs	L 8 x L 10	406	406	275
15	DIRECT ROUTED LOCAL CALLS (MOUs)	L 12 x L 8	277	277	409
16	TANDEM ROUTED LOCAL CALLS (MOUs)	L 13 x L 8	69	69	102
17	INTRALATA TOLL MOU PERCENTAGE	STUDY INPUT	5.00%	5 00%	5.00%
18	INTRALATA TOLL TOTAL CALLS (MOUs)	L 3 x L 17	94	94	98
19	INTRALATA TOLL TOTAL CALLS - ORIGINATING (MOUs)	L 6 x L 18	47	47	49
20	INTRALATA TOLL TOTAL CALLS - TERMINATING (MOUs)	L 7 x L 18	47	47	49
21	INTRALATA TOLL DIRECT ROUTED - PERCENT	1 - LINE 22	80.00%	80.00%	80.00%
22	INTRALATA TOLL TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%	20.00%	20 00%
23	INTRALATA TOLL DIRECT ROUTED MOUs	L 19 x L 21	38	38	39
24	INTRALATA TOLL TANDEM ROUTED MOUs	L 19 x L 22	9	9	10
25	INTERLATA/IXC MOU PERCENTAGE	STUDY INPUT	15.00%	15.00%	15.00%
26	INTERLATA/IXC MOUs	L 3 x L 25	282	282	295
27	INTERLATA/IXC MOUs - ORIGINATING	L 6 x L 26	141	141	147
28	INTERLATA/IXC MOUs - TERMINATING	L 7 x L 26	141	141	147
29	INTERLATA/IXC MOUs DIRECT ROUTED - PERCENT	1 - L 30	80.00%	80.00%	80.00%
30	INTERLATA/IXC MOUs TANDEM ROUTED - PERCENT	STUDY INPUT	20 00%	20 00%	20.00%
31	INTERLATA/IXC MOUs DIRECT ROUTED	L 27 x L 29	113	113	118
32	INTERLATA/IXC MOUs TANDEM ROUTED	L 27 x L 30	28	28	29
33	TOTAL ORIGINATING SWITCH ELEMENTS MOUs	L 8 + L 19 + L 27	940	940	983
34	TOTAL TERMINATING CALLS SWITCHING MOUs	L 9 + L 20 + L 28	940	940	983
35	ORIGINATING INTER OFFICE LOCAL CALL MOUs	L 8 x (1 - L 10)	346	346	511
36	TOTAL TERMINATING CALL END OFFICE TRUNK MOUs	L 9 x (1 - L 10)	346	346	511
37	INTRALATA TOLL TRANSPORT MOU - ORIGINATING	L 19	47	47	49
38	INTRALATA TOLL TRANSPORT MOU - TERMINATING	L 20	47	47	49
39	INTERLATA/IXC TRANSPORT MOU	L 27 + L 28	282	282	295
40	AVERAGE LOCAL HOLDING TIME (IN MINUTES)	STUDY INPUT	6 0	6.0	6.0
41	AVERAGE INTRALATA TOLL HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0	6.0	6.0
42	AVERAGE INTERLATA/IXC HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0	6.0	6.0
43	NUMBER OF MESSAGES	(L8+L19+L27) AVG(L40:L42)	157	157	164

UNE-PLATFORM CHARACTERISTI(
USAGE ASSUMPTIONS-YEAR 2000

LINE	ELEMENT a	SOURCE b	NY f
1	TOTAL DIAL EQUIPMENT MINUTES	ARMIS 43-04, Row 1216	280,824
2	AVERAGE ACCESS LINES FOR STUDY PERIOD	ARMIS 43-07, Row 120 1999-2000 average	11,909,734
3	TOTAL MINUTES OF USE	((L 1*100000)/L 2)/12	1965
4	LOCAL MOU PERCENTAGE OF TOTAL	STUDY INPUT	80 00%
5	TOTAL LOCAL MINUTES OF USE	L 3 x L 4	1572
6	PERCENT ORIGINATING	1 - L 7	50 00%
7	PERCENT TERMINATING	STUDY INPUT	50.00%
8	LOCAL CALLS - ORIGINATING MOUs	L 5 x L 6	786
9	LOCAL CALLS - TERMINATING MOUs	L 5 x L 7	786
10	INTRA-SWITCH CALL PERCENTAGE	STUDY INPUT	35.00%
11	LOCAL TRANSPORTED CALLS VIA TANDEM (%)	STUDY INPUT	20.00%
12	LOCAL CALL DIRECT ROUTED PERCENTAGE	(1-L 10)x(1-L 11)	52 00%
13	LOCAL CALL TANDEM ROUTED PERCENTAGE	(1-L 10) x L 11	13.00%
14	INTRA-SWITCH LOCAL CALL USAGE-MOUs	L 8 x L 10	275
15	DIRECT ROUTED LOCAL CALLS (MOUs)	L 12 x L 8	409
16	TANDEM ROUTED LOCAL CALLS (MOUs)	L 13 x L 8	102
17	INTRALATA TOLL MOU PERCENTAGE	STUDY INPUT	5.00%
18	INTRALATA TOLL TOTAL CALLS (MOUs)	L 3 x L 17	98
19	INTRALATA TOLL TOTAL CALLS - ORIGINATING (MOUs)	L 6 x L 18	49
20	INTRALATA TOLL TOTAL CALLS - TERMINATING (MOUs)	L 7 x L 18	49
21	INTRALATA TOLL DIRECT ROUTED - PERCENT	1 - LINE 22	80.00%
22	INTRALATA TOLL TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%
23	INTRALATA TOLL DIRECT ROUTED MOUs	L 19 x L 21	39
24	INTRALATA TOLL TANDEM ROUTED MOUs	L 19 x L 22	10
25	INTERLATA/IXC MOU PERCENTAGE	STUDY INPUT	15.00%
26	INTERLATA/IXC MOUs	L 3 x L 25	295
27	INTERLATA/IXC MOUs - ORIGINATING	L 6 x L 26	147
28	INTERLATA/IXC MOUs - TERMINATING	L 7 x L 26	147
29	INTERLATA/IXC MOUs DIRECT ROUTED - PERCENT	1 - L 30	80.00%
30	INTERLATA/IXC MOUs TANDEM ROUTED - PERCENT	STUDY INPUT	20.00%
31	INTERLATA/IXC MOUs DIRECT ROUTED	L 27 x L 29	118
32	INTERLATA/IXC MOUs TANDEM ROUTED	L 27 x L 30	29
33	TOTAL ORIGINATING SWITCH ELEMENTS MOUs	L 8 + L 19 + L 27	983
34	TOTAL TERMINATING CALLS SWITCHING MOUs	L 9 + L 20 + L 28	983
35	ORIGINATING INTER OFFICE LOCAL CALL MOUs	L 8 x (1 - L 10)	511
36	TOTAL TERMINATING CALL END OFFICE TRUNK MOUs	L 9 x (1 - L 10)	511
37	INTRALATA TOLL TRANSPORT MOU - ORIGINATING	L 19	49
38	INTRALATA TOLL TRANSPORT MOU - TERMINATING	L 20	49
39	INTERLATA/IXC TRANSPORT MOU	L 27 + L 28	295
40	AVERAGE LOCAL HOLDING TIME (IN MINUTES)	STUDY INPUT	6 0
41	AVERAGE INTRALATA TOLL HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0
42	AVERAGE INTERLATA/IXC HOLDING TIME (IN MINUTES)	STUDY INPUT	6.0
43	NUMBER OF MESSAGES	(L8+L19+L27) AVG(L40:L42)	164