Appendix A

Instructions Related to Table 2

Table 2 (labeled "Carrier-Specific Earnings Data") shall be used in providing the information below (an additional explanation may also be requested) for each of the four carriers identified in response to paragraph 21 of the designation order. Information shall be provided for the 1999-2000 and 2001-2002 monitoring periods. Use a separate chart for each carrier per monitoring period. Submit all of the requested data in Excel spreadsheets on a disc or diskette.

1. Identify the name of the company on row 1.

2. Identify the monitoring period on row 2.

3. In columns D-G, row 7, identify the amounts of each carrier's interstate common line total revenues, total expenses and taxes, operating income, and rate base that are reflected in the aggregate amounts reported on NECA's September Form 492s. In columns I-L and N-Q, row 7, also identify each carrier's interstate traffic sensitive and special access amounts. Based on these data, also identify each carrier's interstate rate of return for common line, traffic sensitive, and special access in columns H, M, and R, row 7. On a separate sheet of paper, explain how the rates of return are calculated. For identification purposes, cross-reference this explanation to the corresponding column letters and row numbers in the chart.

4. In columns S-V, row 7, identify the amounts of each carrier's state total revenues, total expenses and taxes, operating income, and rate base that are reflected in the aggregate amounts in response to paragraph 14 of the designation order. In addition, based on these data, identify each carrier's state rate of return in column W, row 7. On a separate sheet of paper, explain how the rates of return are calculated. For identification purposes, cross-reference this explanation to the corresponding column letters and row numbers in the chart.

5. In columns D-G, row 8, identify the amounts of each carrier's interstate common line total revenues, total expenses and taxes, operating income, and rate base that are included in the aggregate amounts in response to paragraph 15 of the designation order. In columns I-L and N-Q, row 8, also identify each carrier's interstate traffic sensitive and special access amounts. Based on these data, also identify each carrier's interstate common line, traffic sensitive, and special access rates of return in columns H, M, and R, row 8. On a separate sheet of paper, explain how the rates of return are calculated. For identification purposes, cross-reference this explanation to the corresponding column letters and row numbers in the chart.

6. In columns S-V, row 8, identify the amounts of each carrier's state total revenues, total expenses and taxes, operating income, and rate base that are reflected in the aggregate amounts in response to paragraph 15 of the designation order. Based on these data, also identify each carrier's state rate of return in column W, row 8. On a separate sheet of paper, explain how the rates of return are calculated. For identification purposes, cross-reference this explanation to the corresponding column letters and row numbers in the chart.

7. In columns D-R, line 10, identify any differences between responses to numbers 3 and 5 above. In columns S-W, line 10, also identify any differences between responses to numbers 4 and 6 above.

8. If there are any differences identified on line 10, explain in detail. In particular, identify the amounts of any adjustments that explain the differences, itemized by using Part 32 accounts, and state the dates and causes of the adjustments.[1] In column A, rows 14-48, identify the Part 32 account number for each adjustment. In column B and C, rows 14-48, identify the dates on which NECA received notice from its member company to make each adjustment and the period (months) to which the adjustment was applied. Identify these dates beginning with the earliest one on row 14. In columns D-G, I-L, N-Q, and S-V, rows 14-48, identify the amounts of any adjustments that explain the differences, itemized by using Part 32 accounts. (If necessary, add rows to the chart to provide information for all adjustments.) In addition, on a separate sheet of paper, explain each adjustment. For identification purposes, cross-reference these explanations to the corresponding column letters and row numbers in the chart.

9. Sum each company's Part 32 account adjustments for total revenues, total expenses and taxes, operating income, and rate base in the state and interstate common line, traffic sensitive, and special access categories. Identify these sums in columns D-G, I-L, N-Q, and S-V, row 50. If these sums for each company do not equal the amounts in columns D-G, I-L, N-Q, and S-V, row 10, explain why on a separate sheet of paper. For identification purposes, cross-reference this explanation to the corresponding column letters and row numbers in the chart.

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[1] These adjustments shall include the results of any cost studies that are not reflected by each carrier in the September Form 492s (unlike the response requested in paragraph 20 of the designation order).