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September 17, 2009

RECEIVED

SEP 17 2009

**PUBLIC SERVICE
COMMISSION**

Via Hand-Delivery

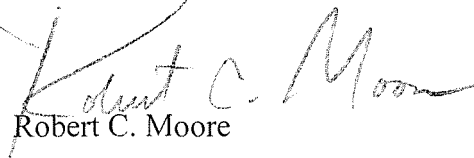
Mr. Jeff R. Derouen
Executive Director
Public Service Commission
211 Sower Boulevard
P. O. Box 615
Frankfort, Kentucky 40602-0615

Re: Windstream Kentucky East, LLC's ("Windstream") Petition for Arbitration
Case No. 2009-00246

Dear Mr. Derouen:

Pursuant to the Commission's ruling issued on August 28, 2009, granting in part and denying in part Windstream's Petition for Confidential Treatment of its Cost Study, please find enclosed for filing an original and 5 copies of Windstream's Notice of Filing of Cost Study with the confidential information redacted. Please call me if you have any questions concerning this matter, and thank you for your attention to same.

Respectfully submitted,


Robert C. Moore

RCM/snw
Enclosures

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

RECEIVED

SEP 17 2009

**PUBLIC SERVICE
COMMISSION**

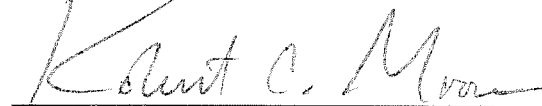
In the Matter of:

Petition of Windstream Kentucky)
East, LLC for Arbitration of an)
Interconnection Agreement with New)
Cingular Wireless PCS, LLC, D/B/A)
AT&T Mobility) Case No. 2009-00246

**NOTICE OF FILING OF WINDSTREAM KENTUCKY EAST, LLC'S
COST STUDY**

Comes Windstream Kentucky East, LLC ("Windstream"), by counsel, and pursuant to 807 KAR 5:001, Section 7, and the Public Service Commission's ruling of August 28, 2009, hereby files its Cost Study, with the confidential information redacted.

Respectfully Submitted,



Robert C. Moore
Hazelrigg & Cox, LLP
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PO Box 676
Frankfort, Kentucky 40602-0676
(502) 227-2271

Stacy Majors
Regulatory Counsel
Windstream Kentucky East, LLC
4001 Rodney Parham Road
Little Rock, Arkansas 72212-2442

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing pleading was sent via hand delivery on this the 17th day of September, 2009 on Jeff R. Derouen, Executive Director, Public Service Commission, 211 Sower Boulevard, P. O. Box 615, Frankfort, Kentucky 40602-0615, and by first-class mail, postage prepaid on Mary K. Keyer, General Counsel/AT & T Kentucky, 601 West Chestnut Street, Room 407, Louisville, Kentucky, 40203, Paul Walters, Jr., 15 East 1st Street, Edmond, Oklahoma 73034 and Tiffany Bowman, Public Service Commission, 211 Sower Boulevard, P. O. Box 615, Frankfort, Kentucky 40602-0615.



Robert C. Moore

ATTACHMENT

**CONFIDENTIAL REDACTED COST STUDY CONSISTS
OF 92 PAGES.**



Total Element Long Run Incremental Cost Model

Company: Kentucky East

Windstream Kentucky East, Inc.

Depreciation: Economic

Rate of Return: Interstate

Accounting Year: 2007

Use Future Expense Factor: Yes

Use Future Investment Factor: Yes

Data Updated: 1/8/2009

- Print or View Reports
- Results
 - Composite Costs
 - Element Costs
 - EO Switching
 - Tandem Switching
 - LATA Tandem
 - IX Facility
 - IX Termination

Main Menu



Kentucky East
Per Minute Cost Study Results
By Connection Type

Description	Type 2A Direct Connection	Type 2B Direct Connection	Indirect Connection	Composite Connection
1. Monthly Cost Per Minute	\$0.01192	\$0.00406	\$0.01175	\$0.01102

Confidential and Proprietary - Subject to Non-Disclosure Agreement



Reciprocal Compensation Interconnection Weighted Composite Results
Kentucky East

Study Area	COSTS per MINUTE per MONTH			COMPOSITE WEIGHT FACTORS			Composite Interconnection
	Type 2A Direct Connection	Type 2B Direct Connection	Indirect Connection	Type 2A Percent	Type 2B Percent	Indirect Percent	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)=(b*e)+(c*f)+(d*g)
1 Kentucky East	\$0.01192	\$0.00406	\$0.01175	23.54%	10.00%	66.46%	\$0.01102
2							

Confidential and Proprietary - Subject to Non-Disclosure Agreement



ELEMENT COSTS
KENTUCKY EAST

TOTAL COSTS		
Description (a)	Source	Kentucky East (b)

Network Element Costs per Month

Minutes per Month

NETWORK ELEMENT COSTS per MINUTE per MONTH

COSTS per MINUTE per MONTH



END OFFICE SWITCHING
KENTUCKY EAST

END OFFICE SWITCHING COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



TANDEM SWITCHING
KENTUCKY EAST

TANDEM SWITCHING COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



LATA TANDEM SWITCHING
KENTUCKY EAST

TANDEM SWITCHING COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



IX TRANSPORT FACILITY
KENTUCKY EAST

INTEREXCHANGE TRANSPORT FACILITY COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



IX TRANSPORT TERMINATION
KENTUCKY EAST

INTEREXCHANGE TRANSPORT TERMINATION COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



IX TRANSPORT FACILITY
KENTUCKY EAST

HOST/REMOTE TRANSPORT FACILITY COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



IX TRANSPORT TERMINATION
KENTUCKY EAST

HOST/REMOTE TRANSPORT TERMINATION COSTS		
Description	Source	Kentucky East
(a)	(b)	(c)

Investment Costs

Annual Costs

Monthly Cost Per Unit



Confidential and Proprietary - Subject to Non-Disclosure Agreement

INPUT FORM

ONLY CHANGE AMOUNTS IN CELLS WITH BLUE FONT

INPUT AMOUNTS			
Description	Category	Kentucky East	Remarks
<u>Forward Looking Network Investment (Material Costs)</u>			

Demand

Annual Charge Factors



Confidential and Proprietary - Subject to Non-Disclosure Agreement

INPUT FORM

ONLY CHANGE AMOUNTS IN CELLS WITH BLUE FONT

INPUT AMOUNTS			
Description	Category	Kentucky East	Remarks

Rate Calculation Factors

Forward Looking Factors

Material Factors



**FORECAST DEMAND UNITS
KENTUCKY EAST**

FORECAST DEMAND		
Description	Source	Kentucky East
(a)	(b)	(c)

FORECAST UNIT SUMMARY

FORECAST UNITS

CUMULATIVE GROWTH FACTORS



**FORECAST DEMAND UNITS
KENTUCKY EAST**

FORECAST DEMAND		
Description	Source	Kentucky East
(a)	(b)	(c)

CURRENT UNITS

Confidential and Proprietary - Subject to Non-Disclosure Agreement



ANNUAL COST FACTORS
KENTUCKY EAST

COST FACTORS						
Category	Description	Current Investment	Current Expenses	Current Factors	Forward Looking Adjustment	Forward Looking Factors
(a)	(b)	(c)	(d)	(e)	(f)	(g)=(c/(1-f))
1. Forward Looking Factors	Investment				Yes	See Material Input
2.	Expense				Yes	See Column f
3. Maintenance Factors						
4.						
5.						
6.						
7.						
8. Joint Factors						
9.						
10.						
11.						
12. Total Joint Expense Factors			\$38,370,996	1.85%	0.00%	1.85%
13. Support Assets Factor						
14.						
15.						
16.						
17.						
18.						
19.						
20.						
21.						
22.						
23.						
24.						
25.						
26. Switch Joint Expense Factor				4.39%	0.00%	4.39%
27. Direct Expense Factor						
28.						
29.						
30.						
31.						
32.						
33.						
34.						
35.						
36.						
37. Common Cost Factor	Percent of Cost			12.93%	0.00%	12.93%
38. Rate of Return						
39.						
40.						
41.						
42.						
43.						
44. Tax Rates						
45.						
46.						
47.						
48.						
49.						
50.						
51.						
52.						
53.						
54. Retail Percents						
55.						
56.						
57.						
58.						
59.						



**MATERIAL FACTORS
KENTUCKY EAST**

MATERIAL FACTORS															
Materials	Material Costs	Rate of Return	Other Material %	Power & Common %	Fill %	Utilization %	Engineer %	Install %	Freight %	EF&I %	Capital Charge Factor	Salvage %	Depreciation Life	Direct Expense Factor	Expense Adjustment Factor
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)



COMMON COSTS
KENTUCKY EAST

COMMON COST FACTOR			
Account Description	Source	Retail Percent	Account Balances
(a)	(b)	(c)	(d)
<u>MARKETING & CUSTOMER SERVICE EXPENSE</u>			

TOTAL COMMON COSTS

RETAIL RATIO

FORWARD LOOKING COMMON COSTS

COMMON COST ALLOCATOR

COMPANY SELECTION							
Company Selection = 3						Companies In Database	
Company Number	Study Area	State	Accounting Number	Official Company Name	Co. Abbr.	Number	Name
219	Kentucky East	Kentucky	219x	Windstream Kentucky East, Inc.	KE	3	

Account	USOA Category	GrUpROR 16.13%	Economic Life	Net Salvage Percent	Adjusted Projection Life	Regulatory Deprec Method	DefTax: TRUE IRS Deprec Category	Capital Annual Charge Factors (RegDeprec/TaxDeprec)				Selected KACF	Embedded Kentucky East Plant
								SL/SL	SL/Accel	ELG/ELG	ELG/Accel		

Total Windstream Wireline Embedded Plant Distribution
--

Material Factors	ACF	Salvage	Life
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Confidential and Proprietary - Subject to Non-Disclosure Agreement

Confidential and Proprietary - Subject to Non-Disclosure Agreement

State
Company

Cost of Capital Inputs

User Inputs	Calculations
Kentucky	
Kentucky East	

Account	USOA Category	Economic Lives	Net Salvage Percent	Adjusted Projection Lives (Years)	IRS Deprec Category	Regulatory Deprec Method (SL/ELG)	ELG Curve Parameters	c	Log g	Log s
---------	---------------	----------------	---------------------	-----------------------------------	---------------------	-----------------------------------	----------------------	---	-------	-------

Add Comments
Used the major account code: OWE
for both Meter V and Girono W En

Accelerated Tax Depreciation: TRUE

MACRS Life (Years)	IRS Deprec Category
--------------------	---------------------

Low end of FCC Range used for Windstream Value (Used in TX USF Buildings)

Confidential and Proprietary - Subject to Non-Disclosure Agreement

Account	2112	2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351	2411	2421-m	2421-nm	2422-m	2422-nm	2423-m	2423-nm	2426-m	2426-nm	
USOA Category	Motor Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Support Equipment	Company Comm Equipment	Computers	Digital Switching	Operator Systems	Digital Circuit Equipment	Public Telephone	NID, SAI	Poles	Aerial Cable - Metallic	Aerial Cable - Non-Metallic	Underground - Metallic	Underground - Non-Metallic	Buried - Metallic	Buried - Non-Metallic	Intrabuilding - Metallic	Intrabuilding - Non-Metallic

CONFIDENTIAL

Account	2112	2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351		2411	2421-m	2421-nm	2422-m	2422-nm	2423-m	2423-nm	2426-m	2426-nm	2441
USDA Category	Motor Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Support Equipment	Company Comm Equipment	Computers	Digital Switching	Operator Systems	Digital Circuit Equipment	Public Telephone	NID, SAI	Poles	Aerial Cable - Metallic	Aerial Cable - Non-Metallic	Underground - Metallic	Underground - Non-Metallic	Buried - Metallic	Buried - Non-Metallic	Intrabuilding - Metallic	Intrabuilding - Non-Metallic	Control Systems

Account	2112	2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351	2411	2421-m	2421-nm	2422-m	2422-nm	2423-m	2423-nm	2426-m	2426-nm	2441	
USOA Category	Motor Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Support Equipment	Company Comm Equipment	Computers	Digital Switching	Operator Systems	Digital Circuit Equipment	Public Telephone	NID, SAI	Poles	Aerial Cable - Metallic	Aerial Cable - Non-Metallic	Underground - Metallic	Underground - Non-Metallic	Drilled - Metallic	Drilled - Non-Metallic	Intrabuilding - Metallic	Intrabuilding - Non-Metallic	Circuit Systems

Account	2112	2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351	2411	2421-in	2421-nm	2422-in	2422-nm	2423-in	2423-nm	2426-in	2426-nm	2441	
HSOA Category	Motor Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Support Equipment	Company Comm Equipment	Computers	Digital Switching	Operator Systems	Digital Circuit Equipment	Public Telephones	NID, SAI	Poles	Aerial Cable - Metallic	Aerial Cable - Non-Metallic	Underground - Metallic	Underground - Non-Metallic	Duriced - Metallic	Hybrid - Non-Metallic	Intrabuilding - Metallic	Intrabuilding - Non-Metallic	Communications Systems

Account	2112	2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351		2411	2421-m	2421-nm	2422-m	2422-nm	2423-m	2423-nm	2426-m	2426-nm	2411
USOA Category	Motor Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Support Equipment	Company Comm Equipment	Computers	Digital Switching	Operator Systems	Digital Circuit Equipment	Public Telephone	NID, SAI	Poles	Aerial Cable - Metallic	Aerial Cable - Non-Metallic	Underground - Metallic	Underground - Non-Metallic	Buried - Metallic	Buried - Non-Metallic	Intra-building - Metallic	Intra-building - Non-Metallic	Conduit Systems

Account	2112	CGS Curve Analysis		Confidential and Proprietary - Subject to Non-Disclosure Agreement																			
USDA Category	Motor Vehicles	Garage Work Equipment	Other Work Equipment	Buildings	Furniture	Office Support Equipment	Company Comm Equipment	Computer	Digital Switching	Operator Systems	Digital Circuit Equipment	Public Telephone	NID, SAI	Poles	Aerial Cable - Metallic	Aerial Cable - Non-Metallic	Underground - Metallic	Underground - Non-Metallic	Buried - Metallic	Buried - Non-Metallic	Intrabuilding - Metallic	Intrabuilding - Non-Metallic	Combat Systems
		2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351	2411	2421-nn	2421-nm	2422-nn	2422-nm	2423-nn	2423-nm	2426-nn	2426-nm	2441	

Given Yr _____ Fraction of Original Plant Surviving Through Given Year _____

Account	2112	CGS Curve Analysis		Confidential and Proprietary - Subject to Non-Disclosure Agreement																		
		2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	+2351	2411	2421-m	2421-mm	2422-m	2422-mm	2423-m	2423-mm	2426-m	2426-mm	2441

Given Yr _____ Fraction of Original Plant Being Retired In Given Year _____

Account	2112	CGS Curve Analysis	2113	2116	2121	Confidential and Proprietary - Subject to Non-Disclosure Agreement				2220	2232	2351	2411	2421-m	2421-mm	2422-m	2422-mm	2423-m	2423-mm	2426-m	2426-mm	2441	
						2122	2123	2123	2124	2212													

Depreciation Fraction of Original Plant Depreciating Away in Given Year

Account	2112	CGS Curve Analysis 2115	2116	2121	Confidential and Proprietary - Subject to Non-Disclosure Agreement					2220	2232	2351	2411	2421-m	2421-mm	2422-m	2422-mm	2423-m	2423-mm	2426-m	2426-mm	2441	
					2122	2123	2123	2124	2212														

Given Yr _____ Average Net Investment in Given Year _____

ATTACHMENT A

Transport Termination Equipment Report

Account	CGS Curve Analysis		Confidential and Proprietary - Subject to Non-Disclosure Agreement																				
	2112	2115	2116	2121	2122	2123	2123	2124	2212	2220	2232	2351	2411	2421-m	2421-nm	2422-m	2422-nm	2423-m	2423-nm	2426-m	2426-nm	2411	

Pseudo-IRS Accelerated Depreciation Schedules -- Beginning of Year Placing Convention							
Year	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	Category 7
	3 Year	5 Year	7 Year	10 Year	15 Year	20 Year	31.5 Year

Confidential and Proprietary - Subject to Non-Disclosure Agreement

Company:

Windstream Kentucky East, Inc.

Kentucky East

Enter Study Name:

Recip Comp Study - 2009

TERMINATION EQUIPMENT MATERIALS

Data Updated:

May 1, 2008

Confidential and Proprietary - Subject to Non-disclosure Agreement

Windstream Kentucky East, Inc.

Recip Comp Study - 2009

Loop Fiber Facilities

Confidential and Proprietary - Subject to Non-disclosure Agreement

Dollar Calculations

Equals quantity to left times "Amount" per Loop Price Code found on Electronics Prices worksheet.

Exchange	Exchange ID	DS3	DS1	DS0	Fiber Equip. \$	DS3	DS1	DS0
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Windstream Kentucky East, Inc.

Recip Comp Study - 2009

Loop Fiber Facilities

Confidential and Proprietary - Subject to Non-disclosure Agreement

Dollar Calculations

Equals quantity to left times "Amount" per Loop Price Code found on Electronics Prices worksheet.

Exchange	Exchange ID	DS3	DS1	DS0	Fiber Equip. \$	DS3	DS1	DS0
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Windstream Kentucky East, Inc.
 Recip Comp Study - 2009
 IX Fiber Facilities

Dollar Calculations

Equals quantity to left times "Amount" per IX Price Code found on Electronics Prices worksheet.

Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange	Exchange ID	OC48	OC12	OC03	STS1	DS3	DS1	DS0	Fiber Equip. \$	OC48	OC12	OC03	STS1	DS3	DS1	DS0
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

Windstream Kentucky East, Inc.
 Recip Comp Study - 2009
 IX Fiber Facilities

Confidential and Proprietary - Subject to Non-disclosure Agreement

Dollar Calculations

Equals quantity to left times "Amount" per IX Price Code found on Electronics Prices worksheet.

Exchange	Exchange ID	OC48	OC12	OC03	STS1	DS3	DS1	DS0	Fiber Equip. \$	OC48	OC12	OC03	STS1	DS3	DS1	DS0
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)

Windstream Kentucky East, Inc.
 Recip Comp Study - 2009
 Loop Quantities for UNE/BNF Database Table Input
 Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange	Exchange ID	2W Sw	2W Analog	4W Analog	2W Digital	4W Digital	2W ISDN	4W ISDN	ADSL	HDSL	DS3	DS1	DS0	OC3	OC12	OC48	STS1	DS0 IX	DS1 IX	DS3 IX	Common Toll Trunks	Dedicated Toll Trunks	Tandem Trunks	EAS Trunks
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
																					0.8329	0.1671		

Windstream Kentucky East, Inc.
 Recip Comp Study - 2009
 Loop Quantities for UNE/BNF Database Table Input
 Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange (a)	Exchange ID (b)	2W Sv (c)	2W Analog (d)	4W Analog (e)	2W Digital (f)	4W Digital (g)	2W ISDN (h)	4W ISDN (i)	ADSL (j)	HDSL (k)	DS3 (l)	DS1 (m)	DS0 (n)	OC3 (o)	OC12 (p)	OC48 (q)	STS1 (r)	DS0 IX (s)	DS1 IX (t)	DS3 IX (u)	0.8328 Common Toll Trunks (v)	0.1671 Dedicated Toll Trunks (w)	Tandem Trunks (x)	EAS Trunks (y)

Windstream Kentucky East, Inc.

Recip Comp Study - 2009

Electronic Prices by Facility Type - Updated 12/07

Confidential and Proprietary - Subject to Non-disclosure Agreement

Loop Electronics Prices

LpelctId	RateCode	Amount
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Added for Lookup

Code

IX Electronics Prices

ixelctId	RateCode	Amount
----------	----------	--------

Source: Windstream TELRIC Database File Interexchange.mdb

Fac. Id.	Company Num	Change Nam	FacOC40	FacOC12	FacOC03	FacSTS1	FacDS3	TrkToll	TrkMixed	TrkEas	FacPrivateL	FacPrivateL	Other	nonTransp	nonTransp	nonTransp	atedTransp	atedTransp	atedTransp	demTransp	emTransp	emTransp	emTransp	DO
----------	-------------	------------	---------	---------	---------	---------	--------	---------	----------	--------	-------------	-------------	-------	-----------	-----------	-----------	------------	------------	------------	-----------	----------	----------	----------	----

Fac	Id	Company	Num	Change	Name	FacOC48	FacOC12	FacOC03	FacStS1	FacDS3	TrkTol	TrkMixed	TrkEas	LinePrivate	LocalPrivate	Other	nonTranspon	ranspon	nonranspd	ated	ranspoted	ranspoted	ranspoted	ranspdem	ranspon	ranspon	em	ranspo
-----	----	---------	-----	--------	------	---------	---------	---------	---------	--------	--------	----------	--------	-------------	--------------	-------	-------------	---------	-----------	------	-----------	-----------	-----------	----------	---------	---------	----	--------

Windstream Kentucky East, I
Recip Comp Study - 2009
Electronic Database
May 1, 2008

Fac ID	Party Num	Change Name	HighCapDS	HighCapDS	HighCapDS	HighCapDS	Data Link	Concentrator	Input Date	Immon Perc	icated Perc	Study Date	Incentrator	PotsLoops	wanalogloop	wanalogloop	wdigitalloop	wdigitalloop	2	wisdnloop	4	wisdnloop	3
--------	-----------	-------------	-----------	-----------	-----------	-----------	-----------	--------------	------------	------------	-------------	------------	-------------	-----------	-------------	-------------	--------------	--------------	---	-----------	---	-----------	---

Fac ID	Company	Num	Change	Name	High Cap DS	High Cap DS	High Cap DS	High Cap DS	Data Link	Concentrator	Input Date	Common	Per	Dedicated	Perd	Study Date	Concentrator	Pots	Loops	Wanalog	Loop	Wanalog	Loop	Digital	Loop	Digital	Loop	2	Wisd	Loop	4	Wisd	Loop	4
--------	---------	-----	--------	------	-------------	-------------	-------------	-------------	-----------	--------------	------------	--------	-----	-----------	------	------------	--------------	------	-------	---------	------	---------	------	---------	------	---------	------	---	------	------	---	------	------	---

Windstream Kentucky East, I
Recip Comp Study - 2009
Electronic Database
May 1, 2008

Fac	Id	Company Num	Change Nam	ds3loops	ds1loops	ds0loops	otsloopteng	naalogloopte	naalogloopte	digitalloopte	digitalloopte	rsdnloopte	rsdnloopte	ts3loopteng	ts1loopteng	ts0loopteng	xlloops3	xlloops1	xlloops0	Update Date
-----	----	-------------	------------	----------	----------	----------	-------------	--------------	--------------	---------------	---------------	------------	------------	-------------	-------------	-------------	----------	----------	----------	-------------

Fac	Id	Company	Num	Change	Name	ds3loops	ds1loops	ds0loops	ctsloopeng	analogloop	analogloop	digitalloop	digitalloop	risdnloop	risdnloop	ts3loopeng	ts1loopeng	ts0loopeng	xloops3	xloops1	xloops0	Update	Date
-----	----	---------	-----	--------	------	----------	----------	----------	------------	------------	------------	-------------	-------------	-----------	-----------	------------	------------	------------	---------	---------	---------	--------	------

Windstream Company Information

Confidential and Proprietary - Subject to Non-disclosure Agreement

COMPANY SELECTION						
Company Selection = 2						
	Company Number	Study Area	State	Accounting Number	Official Company Name	Co. Abbr.

ATTACHMENT B

Electronics Input for Cost Study

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	Materials	Length	Kilofeet	Install Cost
---------------	------	-----------	--------	----------	--------------

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	Materials	Length	Install Cost
---------------	------	-----------	--------	--------------

kilofeet

Source: Interexchange.mdb, Table IX Facilities Summary

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
---------------	------	-------------	-----------	--------	--------------

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
---------------	------	-------------	-----------	--------	--------------

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Instal Cost
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Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
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Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement.

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
---------------	------	-------------	-----------	--------	--------------

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
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Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
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Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
---------------	------	-------------	-----------	--------	--------------

Windstream Kentucky East, Inc. - Co. No. 219
Interexchange Facilities - Material and Installation Costs
Confidential and Proprietary - Subject to Non-disclosure Agreement

Exchange Name	Item	InPlaceCode	Materials	Length	Install Cost
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Windstream Company Information
Confidential and Proprietary - Subject to Non-disclosure Agreement

COMPANY SELECTION						
Company Selection = 2						
	Company Number	Study Area	State	Accounting Number	Official Company Name	Co. Abbr.

ATTACHMENT C

Switching Costs - Kentucky East - Lexington

Company: Kentucky East-Lexington
Co. No.: 219

Kentucky East-Lexington ▼

Confidential and Proprietary - Subject to Non-disclosure Agreement

Central Office	Serving Area Interface Equipment	Loop Port	End Office Switching	SS7 Switching	Tandem Switching
----------------	--	-----------	-------------------------	---------------	---------------------

Kentucky East-Lexington
Co. 219

Confidential and Proprietary - Subject to Non-disclosure Agreement
Material Factor Rates
EO Switching & SS7 Only

Exchange	Type Sw	WORKING LINES	Fill Rate	Equipped Lines	Switch Size	End Office Switching Materials	Port Costs Port Per Line	MDF/Protector MDF Per Line	SS7 Switching SS7	Minor Materials Minor Mat'ls	Installation Installation	Engineering Engineering	Freight Freight	Total EF&I
			90%											

Kentucky East-Lexington
Co. 219

Confidential and Proprietary - Subject to Non-disclosure Agreement

						Material Factor Rates						
						Tandem Switching Total						
Exchange	Sw_Type	WORKING LINES	Fill Rate	Served Lines	Switch Size	Tandem Switching Materials	Minor Materials	Installation	Engineering	Freight	Total EF&I	
			90%			Materials	Minor Mat'ls	Installation	Engineering	Freight		

Fill rate developed by Steve McClellan for Windstream Engineering in TX USF proceeding, Jun 2007
Base Tandems

Proprietary and Confidential
Subject to Non-Disclosure Agreement

Tandem Costs

7/29/2009

WINDSTREAM COMMUNICATIONS, INC.

Confidential and Proprietary - Subject to Non-disclosure Agreement

Prices Updated as of:

June-07

Contacts: Steve McClellan/Ed McNeal

Host Switch Replacement Models

Requirements	Switch Cost	Conversion Costs
--------------	-------------	------------------

Tandem Switch Replacement Model

Requirements	Switch Cost
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Fill

Note (2)

Remote Switch Replacement Models

Requirements	Switch Cost	Conversion Costs
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WINDSTREAM COMMUN
Prices Updated as of:
Host Switch Replaceme

Requirements	MDF / Protector	Power	Total Switch Costs + Loading	Installation	Loading
--------------	-----------------	-------	------------------------------	--------------	---------

Tandem Switch Replace

Requirements	Power	Total Switch Costs + Loading
--------------	-------	------------------------------

Remote Switch Replace

Requirements	MDF / Protector	Power	Total Switch Costs + Loading
--------------	-----------------	-------	------------------------------

WINDSTREAM COMMUN

Prices Updated as of:

Host Switch Replaceme

Requirements	Minor Materials	Freight	Engineering	Switch Size	SS7	Materials	MDF/Protector	MDF Per Line	Variable
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Tandem Switch Replace

Requirements



Remote Switch Replace

Requirements



WINDSTREAM COMMUN
 Prices Updated as of:
 Host Switch Replaceme

Requirements	Var. Per Line	Port	Port Per Line	Overhead Percents				
				Minor Mat'ls	Installation	Engineering	Freight	Total EF&I

Tandem Switch Replace
 Requirements



Remote Switch Replace
 Requirements



Kentucky East-Lexington
Tandem Switches

Confidential and Proprietary - Subject to Non-disclosure Agreement

Central_Office	ss_Tan_Hominc	Sw_Type	WORKING LINES	Remarks
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Kentucky East-Lexington
Host/Remote Switches

Confidential and Proprietary - Subject to Non-disclosure Agreement

Central Office	Host Office	Access Point	Homeing Office	Sw Type	WORKING LINES	HOST Lines	Remarks
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Windstream Company Information
 Confidential and Proprietary - Subject to Non-disclosure Agreement

COMPANY SELECTION						
Company Selection = 3						
	Company Number	Study Area	State	Accounting Number	Official Company Name	Co. Abbr.

ATTACHMENT D

Switching Costs - Kentucky East - London

Company: Kentucky East-London
Co. No.: 220
Confidential and Proprietary - Subject to Non-disclosure Agreement

Central Office	Serving Area Interface Equipment	Loop Port	End Office Switching	SS7 Switching	Tandem Switching
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Kentucky East-London
Co. 220

Confidential and Proprietary - Subject to Non-disclosure Agreement

Material Factor Rates

EO Switching & SS7 Only

Exchange	Type Sw	WORKING LINES	Fill Rate	Equipped Lines	Switch Size	End-Office Switching Materials	Port Costs Port Per Line	MDF/Protector MDF Per Line	SS7 Switching SS7	Minor Materials Minor Mat'ls	Installation Installation	Engineering Engineering	Freight Freight	Total EF&I
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Kentucky East-London
Co. 220

Confidential and Proprietary - Subject to Non-disclosure Agreement

					Material Factor Rates		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
					Tandem Switching Total	#DIV/0!					
Exchange	Sw_Type	WORKING LINES	90% Fill Rate	Served Lines	Switch Size	Tandem Switching Materials	Minor Materials	Installation	Engineering	Freight	Total EF&I

WINDSTREAM COMMUNICATIONS, INC.

Confidential and Proprietary - Subject to Non-disclosure Agreement

Prices Updated as of:

Host Switch Replacement Models

Requirements	Switch Cost	Conversion Costs
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Tandem Switch Replacement Model

Requirements	Switch Cost
--------------	-------------

Remote Switch Replacement Models

Requirements	Switch Cost	Conversion Costs
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WINDSTREAM COMMUN

Prices Updated as of:

Host Switch Replaceme

Requirements	MDF / Protector	Power	Total Switch Costs + Loading	Installation	Loading
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Tandem Switch Replace

Requirements	Power	Total Switch Costs + Loading
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Remote Switch Replace

Requirements	MDF / Protector	Power	Total Switch Costs + Loading
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WINDSTREAM COMMUN
Prices Updated as of:
Host Switch Replaceme

Requirements	Minor	Materials	Freight	Engineering	Switch Size	SS7	Materials	MDF/Protector	MDF Per Line	Variable
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Tandem Switch Replace
Requirements



Remote Switch Replace
Requirements



WINDSTREAM COMMUN
 Prices Updated as of:
 Host Switch Replaceme

				Overhead Percents				
Requirements	Var Per Line	Port	Port Per Line	Minor Mat'ls	Installation	Engineering	Freight	Total EF&I

Tandem Switch Replace
 Requirements



Remote Switch Replace
 Requirements



Kentucky East-London
Tandem Switches

Confidential and Proprietary - Subject to Non-disclosure Agreement

Central Office	ss Tan Homing	Sw Type	WORKING LINES	Remarks
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Kentucky East-London
Host/Remote Switches

Confidential and Proprietary - Subject to Non-disclosure Agreement.

Central_Office	Host_Office	Less Than Homing	Sw_Type	WORKING LINES	HOST Lines	Remarks
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Proprietary and Confidential
Subject to Non-Disclosure Agreement

Host_Remote Switches

Windstream Company Information
Confidential and Proprietary - Subject to Non-disclosure Agreement

COMPANY SELECTION						
Company Selection = 1						
	Company Number	Study Area	State	Accounting Number	Official Company Name	Co. Abbr.