

## ATTACHMENT B

Cross-reference of Dye's Surrebuttal Issues to Selwyn Rebuttal and Direct Testimonies			
Issue	Dye Surrebuttal	Selwyn Rebuttal	Selwyn Direct
Appropriate access rates for use in imputation calculation (Tandem Switched Transport or mix of Tandem and Direct Trunked Transport)	Page 10, line 4 to page 11, line 7	Page 18, line 1 to page 19, line 4	Page 18, line 1 to page 19, line 17; page 31, line 9 to page 32, line 8
Billing and Collection in imputation calculation; assignment of B&C costs to local service	Page 11, line 9 to page 12, line 11	Page 19, line 6 to page 21, line 3	Page 34, line 7 to page 37, line 6
Retailing/Marketing figure of \$0.03; assignment of retailing costs to local service	Page 12, line 13 to page 14, line 12	Page 21, line 5 to page 24, line 13	Page 37, line 10 to page 38, line 3