

Historical Cost Separated Accounts

For year ended 31 March 2001

**Additional Disclosure
(Unaudited)**

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Foreword

eircom plc published its audited Historical Cost Separated Accounts for the year ended 31 March 2001 on 30 September 2001

Following discussions with the ODTR and the publication of Decision Notice D07/01 "Accounting Separation and Publication of Financial Information for Telecommunications Operators", *eircom* is now publishing unaudited supplemental information for the year ended 31 March 2001.

The basis on which the Historical Cost Accounts were prepared, is currently the subject of an appeal by *eircom* against ODTR Decision Notice D7/01 (ODTR 01/24). *eircom* is publishing this supplemental information to the financial statements on the basis directed by the ODTR without prejudice to its appeal.

DISTRIBUTED LRIC COSTS PLUS RECOVERY OF INTER-INCREMENT FIXED COMMON AND JOINT COSTS

CALCULATION OF EIRCOM'S INTERIM INTERCONNECT RATES FOR THE PERIOD FROM 1 APRIL 2001 - 30 SEPTEMBER 2001

	TRAFFIC SENSITIVE				NON LENGTH DEPENDANT							LENGTH DEPENDANT							ADMINISTRATION		CALL CHARGES					
	Subscriber Unit	Primary Switch	Secondary Switch	Tertiary Switch	RSU to Primary/Secondary Link	Primary to Primary Link	Primary to Secondary Link	Primary to Tertiary Link	Secondary to Secondary Link	Secondary to Tertiary Link	Tertiary to Tertiary Link	RSU to Primary/Secondary Link	Primary to Primary Link	Primary to Secondary Link	Primary to Tertiary Link	Secondary to Secondary Link	Secondary to Tertiary Link	Tertiary to Tertiary Link	Billing	Carrier Administration	Gradient - PEAK	Gradient - OFF PAKK	Gradient - WEEKEND	Call Conveyance Cost - Peak	Call Conveyance Cost - OFF PEAK	Call Conveyance Cost - WEEKEND
Average Cost cents/min	0.038	0.158	0.117	0.206	0.080	0.100	0.022	0.014	0.091	0.086	0.000	0.183	0.041	0.032	0.014	0.097	0.063	0.000	0.114	0.004						

Routing Factors:-

Call Termination																												
Primary	1.000	0.589	0.411	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000
Tandem	1.000	0.692	1.071	0.237	0.697	0.104	0.418	0.066	0.241	0.171	0.000	0.697	0.104	0.418	0.066	0.241	0.171	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Double Tandem	1.000	1.000	1.544	0.456	0.697	0.000	1.000	0.000	0.544	0.456	0.000	0.697	0.000	1.000	0.000	0.544	0.456	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Call Origination																												
Primary	1.000	0.490	0.510	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tandem	1.000	0.496	1.113	0.392	0.697	0.000	0.386	0.110	0.223	0.282	0.000	0.697	0.000	0.386	0.110	0.223	0.282	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Double Tandem	1.000	1.000	1.142	0.858	0.697	0.000	1.000	0.000	0.142	0.858	0.000	0.697	0.000	1.000	0.000	0.142	0.858	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

Transit	0.000	0.133	0.467	0.667	0.000	0.000	0.067	0.050	0.000	0.167	0.000	0.000	0.000	0.067	0.050	0.000	0.167	0.000	1.000	1.000								
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Average Cost per Minute:-

Call Termination																										
Primary	0.038	0.093	0.048	0.000	0.055	0.000	0.000	0.000	0.000	0.000	0.000	0.127	0.000	0.000	0.000	0.000	0.000	0.000	0.114	0.004	1.325	0.734	0.643	0.637	0.353	0.309
Tandem	0.038	0.109	0.126	0.049	0.055	0.010	0.009	0.001	0.022	0.015	0.000	0.127	0.004	0.013	0.001	0.023	0.011	0.000	0.114	0.004	1.325	0.734	0.643	0.972	0.538	0.471
Double Tandem	0.038	0.158	0.181	0.094	0.055	0.000	0.022	0.000	0.049	0.039	0.000	0.127	0.000	0.032	0.000	0.053	0.029	0.000	0.114	0.004	1.325	0.734	0.643	1.321	0.732	0.641

Call Origination																										
Primary	0.038	0.077	0.060	0.000	0.055	0.000	0.000	0.000	0.000	0.000	0.000	0.127	0.000	0.000	0.000	0.000	0.000	0.000	0.114	0.004	1.325	0.734	0.643	0.632	0.350	0.307
Tandem	0.038	0.078	0.130	0.081	0.055	0.000	0.009	0.001	0.020	0.024	0.000	0.127	0.000	0.012	0.002	0.022	0.018	0.000	0.114	0.004	1.325	0.734	0.643	0.976	0.541	0.474
Double Tandem	0.038	0.158	0.134	0.176	0.055	0.000	0.022	0.000	0.013	0.074	0.000	0.127	0.000	0.032	0.000	0.014	0.054	0.000	0.114	0.004	1.325	0.734	0.643	1.347	0.746	0.653

Transit	0.000	0.021	0.055	0.137	0.000	0.000	0.001	0.001	0.000	0.014	0.000	0.000	0.000	0.002	0.001	0.000	0.010	0.000	0.114	0.004	1.325	0.734	0.643	0.478	0.265	0.232
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DISTRIBUTED LRIC COSTS PLUS RECOVERY OF INTER-INCREMENT FIXED COMMON AND JOINT COSTS

CALCULATION OF EIRCOM'S INTERIM INTERCONNECT RATES FOR THE PERIOD FROM 1 OCTOBER 2001

	Call Sensitive				TRAFFIC SENSITIVE				NON LENGTH DEPENDANT						LENGTH DEPENDANT						ADMINISTRATION		Gradient			CALL CHARGES			MINUTE CHARGES								
	Subscriber Unit	Primary Switch	Secondary Switch	Tertiary Switch	Subscriber Unit	Primary Switch	Secondary Switch	Tertiary Switch	RSU to Primary/Secondary Link	Primary to Primary Link	Primary to Secondary Link	Primary to Tertiary Link	Secondary to Secondary Link	Primary/Secondary to Tertiary Link	Tertiary to Tertiary Link	RSU to Primary/Secondary Link	Primary to Primary Link	Primary to Secondary Link	Primary to Tertiary Link	Secondary to Secondary Link	Primary/Secondary to Tertiary Link	Tertiary to Tertiary Link	Billing (Per Call)	Carrier Administration	Gradient - PEAK	Gradient - OFF PEAK	Gradient - WEEKEND	Call Conveyance Cost - Peak	Call Conveyance Cost - OFF PEAK	Call Conveyance Cost - WEEKEND	Call Conveyance Cost - Peak	Call Conveyance Cost - OFF PEAK	Call Conveyance Cost - WEEKEND				
Average Cost cents/min	0.046	0.200	0.161	0.076	0.026	0.100	0.065	0.177	0.080	0.100	0.022	0.014	0.091	0.086	0.000	0.183	0.041	0.032	0.014	0.097	0.063	0.000	0.261	0.003													
Routing Factors:-																																					
Call Termination																																					
Primary	1.000	0.589	0.411	0.000	1.000	0.589	0.411	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000												
Tandem	1.000	0.692	1.071	0.237	1.000	0.692	1.071	0.237	0.697	0.104	0.418	0.066	0.241	0.171	0.000	0.697	0.104	0.418	0.066	0.241	0.171	0.000	1.000	1.000													
Double Tandem	1.000	1.000	1.544	0.456	1.000	1.000	1.544	0.456	0.697	0.000	1.000	0.000	0.544	0.456	0.000	0.697	0.000	1.000	0.000	0.544	0.456	0.000	1.000	1.000													
Call Origination																																					
Primary	1.000	0.490	0.510	0.000	1.000	0.490	0.510	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	0.697	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000													
Tandem	1.000	0.496	1.113	0.392	1.000	0.496	1.113	0.392	0.697	0.000	0.386	0.110	0.223	0.282	0.000	0.697	0.000	0.386	0.110	0.223	0.282	0.000	1.000	1.000													
Double Tandem	1.000	1.000	1.142	0.858	1.000	1.000	1.142	0.858	0.697	0.000	1.000	0.000	0.142	0.858	0.000	0.697	0.000	1.000	0.000	0.142	0.858	0.000	1.000	1.000													
Transit																																					
Transit	0.000	0.133	0.467	0.667	0.000	0.133	0.467	0.667	0.000	0.000	0.067	0.050	0.000	0.167	0.000	0.000	0.000	0.067	0.050	0.000	0.167	0.000	1.000	1.000													
Average Cost per Minute:-																																					
Call Termination																																					
Primary	0.046	0.118	0.066	0.000	0.026	0.059	0.027	0.000	0.055	0.000	0.000	0.000	0.000	0.000	0.000	0.127	0.000	0.000	0.000	0.000	0.000	0.000	0.261	0.003	1.325	0.734	0.643	0.650	0.360	0.315	0.394	0.218	0.191				
Tandem	0.046	0.139	0.172	0.018	0.026	0.069	0.070	0.042	0.055	0.010	0.009	0.001	0.022	0.015	0.000	0.127	0.004	0.013	0.001	0.023	0.011	0.000	0.261	0.003	1.325	0.734	0.643	0.842	0.466	0.409	0.666	0.368	0.323				
Double Tandem	0.046	0.200	0.248	0.035	0.026	0.100	0.100	0.081	0.055	0.000	0.022	0.000	0.049	0.039	0.000	0.127	0.000	0.032	0.000	0.053	0.029	0.000	0.261	0.003	1.325	0.734	0.643	1.047	0.580	0.508	0.950	0.526	0.461				
Call Origination																																					
Primary	0.046	0.098	0.082	0.000	0.026	0.049	0.033	0.000	0.055	0.000	0.000	0.000	0.000	0.000	0.000	0.127	0.000	0.000	0.000	0.000	0.000	0.000	0.261	0.003	1.325	0.734	0.643	0.645	0.357	0.313	0.389	0.216	0.189				
Tandem	0.046	0.099	0.179	0.030	0.026	0.049	0.072	0.069	0.055	0.000	0.009	0.001	0.020	0.024	0.000	0.127	0.000	0.012	0.002	0.022	0.018	0.000	0.261	0.003	1.325	0.734	0.643	0.814	0.451	0.395	0.677	0.375	0.328				
Double Tandem	0.046	0.200	0.184	0.065	0.026	0.100	0.074	0.152	0.055	0.000	0.022	0.000	0.013	0.074	0.000	0.127	0.000	0.032	0.000	0.014	0.054	0.000	0.261	0.003	1.325	0.734	0.643	1.002	0.555	0.486	0.989	0.547	0.480				
Transit																																					
Transit	0.000	0.027	0.075	0.051	0.000	0.013	0.030	0.118	0.000	0.000	0.001	0.001	0.000	0.014	0.000	0.000	0.000	0.002	0.001	0.000	0.010	0.000	0.261	0.003	1.325	0.734	0.643	0.547	0.303	0.265	0.258	0.143	0.125				

Supplemental information to 2000/2001 HCA Regulatory Accounts Statement of Core Network Services

	TRAFFIC SENSITIVE				NON-LENGTH DEPENDANT								LENGTH DEPENDANT								NON CONVEYANCE COSTS																			
	Subscriber Unit	Primary Switch	Secondary Switch	Tertiary Switch	RBU to Primary/Secondary Link	Primary to Primary Link	Primary to Secondary Link	Primary to Tertiary Link	Secondary to Secondary Link	Secondary to Tertiary Link	Tertiary to Tertiary Link	RBU to Primary/Secondary Link	Primary to Primary Link	Primary to Secondary Link	Primary to Tertiary Link	Secondary to Secondary Link	Secondary to Tertiary Link	Tertiary to Tertiary Link	Gradnet - PEAK	Gradnet - OFF PEAK	Gradnet - WEEKEND	Call Conveyance Cost Per Minute - PEAK	Call Conveyance Cost Per Minute - OFF PEAK	Call Conveyance Cost Per Minute - WEEKEND	Inland Directory Enquiries	International Directory Enquiries	Outpayments	International Transmission	Private Circuit Network	Interconnect Connections and Rerouting	Other Costs	Center administration	Center Billing	Intelligent Network	Secondary Switch Data Management Amendment	National Operator Assistance	International Operator Assistance			
Average Cost cent/min	0.079	0.166	0.142	0.279	0.097	0.062	0.023	0.038	0.117	0.072	0.019	0.529	0.152	0.073	0.027	0.048	0.025	0								n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
Total Costs (EUR'000)	21,419	25,996	19,040	13,742	15,451	808	1,640	963	2,201	2,256	36	17,640	328	1,459	473	789	949	0								16,389	1,542	365,756	33,172	77,013	15,282	8,374	5,806	3,577	4,144	56	6,108	1,114		
Routing Factors:-																										100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		
Access to emergency service	1,000	0.291	0.822	2,000	0.638	-	0.113	0.178	-	0.822	0.080	0.059	-	0.045	0.178	-	0.826	0.001							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Packet services access	-	0.672	1.359	0.693	-	-	0.418	0.254	0.304	0.747	0.028	-	-	0.297	0.182	0.620	1.265	0.000							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Data Management Amendment																									0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Average Cost per Minute:-	0.079	0.048	0.117	0.558	0.062	-	0.003	0.007	-	0.059	0.001	0.031	-	0.003	0.005	-	0.021	-	1.330	0.745	0.695	1.736	0.972	0.907																
Access to emergency service	0.000	0.111	0.193	0.193	-	-	0.010	0.010	0.036	0.054	0.001	-	-	0.022	0.005	0.030	0.032	-	1.330	0.745	0.695	0.925	0.518	0.483																
Packet services access																																								