

Historical Cost Separated Accounts

For year ended 31 March 2000

Supplemental Information

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Contents

	Page
Foreword	3
Core Network Business - Statement of Costs	4
Statement of Costs of Network Services	5
Statement of Retail Costs included in Number Translation Code Services	9
Payphone Access Costs	10
Forecast Statement of Costs of Network Services	11
Clarification of term "Access Charges" in Accounting Documents	12
Treatment of Notional Debtors	13

Foreword

eircom plc published its audited Historical Cost Separated Accounts for the year ended 31 March 2000 on 30 September 2000 and its restated Historical Cost Separated Accounts for the year ended 31 March 2000 on 22 November 2000

Following discussions with the ODTR and the publication of Decision Notice D10/00 "Accounting Separation and Publication of Financial Information for Telecommunications Operators, supplemental Information referring to Decision Notice D9/00", eircom is now publishing unaudited supplemental information for the year ended 31 March 2000:

Supplemental information under D9/00 and D10/00

Core Network Business

STATEMENT OF COSTS

for the year ended 31 March 2000

	Operating costs €000	Exceptional Operating costs €000	Capital employed €000	Rate of return €000	Capital costs €000	Total operating and capital costs €000	Total Minutes €000	Average cost cents per minute
<i>Traffic sensitive</i>								
Subscriber unit	15,954	6,319	42,617	12.00%	5,114	27,387	23,367,029	0.1172
Primary switch	17,227	8,201	33,919	12.00%	4,070	29,498	13,276,008	0.2222
Secondary switch	12,325	5,677	23,449	12.00%	2,814	20,816	9,688,066	0.2149
Tertiary switch	13,332	3,595	15,935	12.00%	1,912	18,839	4,430,307	0.4252
<i>Transmission: Non-length dependent</i>								
RSU to primary/secondary link	10,402	4,211	29,214	12.00%	3,506	18,119	14,056,573	0.1289
Primary to primary link	1,088	411	3,448	12.00%	414	1,913	1,110,892	0.1722
Primary to secondary link	1,503	583	4,553	12.00%	546	2,632	4,945,099	0.0532
Primary to tertiary link	716	283	2,147	12.00%	258	1,257	3,245,035	0.0387
Secondary to secondary link	1,290	491	4,173	12.00%	501	2,282	1,299,700	0.1756
Secondary to tertiary link	2,651	1,009	8,961	12.00%	1,075	4,735	2,366,916	0.2000
Tertiary to tertiary link	0	0	0	12.00%	0	0	115,188	0.0000
<i>Transmission: Length dependent</i>								
RSU to primary/secondary length	12,555	3,504	47,265	12.00%	5,672	21,731	14,056,573	0.1546
Primary to primary length	319	115	1,017	12.00%	122	556	1,110,892	0.0500
Primary to secondary length	1,090	358	3,753	12.00%	450	1,898	4,945,099	0.0384
Primary to tertiary length	429	145	1,410	12.00%	169	743	3,245,035	0.0229
Secondary to secondary length	641	165	1,557	12.00%	187	993	1,299,700	0.0764
Secondary to tertiary length	869	234	2,873	12.00%	345	1,448	2,366,916	0.0612
Tertiary to tertiary length (Note (b))	0	0	0	12.00%	0	0	115,188	0.0000
Inland directory enquiries	17,762	2,697	8,669	12.00%	1,040	21,499	(a)	(a)
International directory enquiries	2,183	320	1,078	12.00%	129	2,632	(a)	(a)
National Operator Assistance (Note (c))	8,499	1,139	2,081	12.00%	250	9,888	(a)	(a)
International Operator Assistance (Note (c))	2,412	328	519	12.00%	62	2,803	(a)	(a)
Carrier administration	1,124	549	-146	12.00%	-17	1,656	(a)	(a)
Carrier billing	3,303	706	2,143	12.00%	257	4,267	(a)	(a)
Intelligent network (Note (d))	3,245	434	3,114	12.00%	374	4,053	(a)	(a)
Outpayments	283,756	0	-77,793	12.00%	-9,335	274,421	(a)	(a)
International transmission	26,320	4,432	51,237	12.00%	6,148	36,900	(a)	(a)
Private circuits network / leased lines	58,040	13,942	139,009	12.00%	16,681	88,663	(a)	(a)
Interconnect connections and rentals	7,261	5,346	10,484	12.00%	1,258	13,864	(a)	(a)
Other costs (Note (d))	9,040	799	8,524	12.00%	1,023	10,862	(a)	(a)
Total conveyance	515,336	65,993	375,210		45,024	626,353		

- (a) These components include a number of different elements which are used in different proportions for the delivery of services within this heading
- (b) Tertiary to tertiary length costs appear as zero because balances are less than €1,000.
- (c) Network costs for Operator Assistance were excluded from the HCA Separated Accounts for the year ended 31 March 2000 - Statement of Network Costs
- (d) Intelligent Network costs of €7,409m were incurred for the year. Of this amount €3,474m is deferred to future years and €4,053m charged to the current year. The deferred portion is retained within "Other Costs"

**Supplemental information under D9/00 and D10/00
Statement of Cost of Network Services
For year ended 31 March 2000**

	Traffic SENSITIVE				NON LENGTH DEPENDANT							LENGTH DEPENDANT						
	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	Secondary 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	
Average Cost cents/min	0.1172	0.2222	0.2149	0.4252	0.1289	0.1722	0.0532	0.0387	0.1756	0.2000	0.0000	0.1546	0.0500	0.0384	0.0229	0.0764	0.0612	0.0000
Total Costs (€000)	27,387	29,498	20,816	18,839	18,119	1,913	2,632	1,257	2,282	4,735	0	21,731	556	1,898	743	993	1,448	0
Routing Factors:-																		
Retail Services																		
Local Calls	2,000	0.998	0.584	0.013	1,232	0.140	0.348	0.025	0.081	0.001	0.000	1,232	0.140	0.348	0.025	0.081	0.001	0.000
Trunk Calls	2,000	1.330	1.029	0.562	1,389	0.009	0.549	0.738	0.238	0.386	0.015	1,389	0.009	0.549	0.738	0.238	0.386	0.015
International Calls	1,000	0.691	0.451	1,000	0.656	0.000	0.142	0.549	0.000	0.451	0.026	0.656	0.000	0.142	0.549	0.000	0.451	0.026
Calls To Mobile	1,000	0.692	0.541	0.832	0.681	0.000	0.104	0.588	0.043	0.331	0.022	0.681	0.000	0.104	0.588	0.043	0.331	0.022
Calls to Internet	2,000	0.989	0.583	0.000	0.644	0.190	0.280	0.000	0.102	0.000	0.000	0.644	0.190	0.280	0.000	0.102	0.000	0.000
Premium Rate Services	1,000	0.666	0.662	0.290	0.670	0.000	0.001	0.316	0.151	0.010	0.140	0.670	0.000	0.001	0.316	0.151	0.010	0.140
Inland Directory Enquiries	1,000	0.682	0.478	1,000	0.665	0.000	0.161	0.522	0.000	0.478	0.026	0.665	0.000	0.161	0.522	0.000	0.478	0.026
International Directory Enquirer	1,000	0.682	0.478	1,000	0.665	0.000	0.161	0.522	0.000	0.478	0.026	0.665	0.000	0.161	0.522	0.000	0.478	0.026
National Operator Assistance	1,000	0.638	0.534	1,000	0.686	0.000	0.172	0.466	0.000	0.534	0.000	0.686	0.000	0.172	0.466	0.000	0.534	0.000
International Operator Assistance	1,000	0.695	0.428	1,000	0.681	0.000	0.123	0.572	0.000	0.428	0.000	0.681	0.000	0.123	0.572	0.000	0.428	0.000
Supplemental Services	1,968	1.171	1.354	0.197	0.990	0.000	1.015	0.156	0.344	0.207	0.005	0.990	0.000	1.015	0.156	0.344	0.207	0.005
Remaining Activities	1,763	1.153	1.171	0.624	0.912	0.000	0.781	0.362	0.106	0.648	0.016	0.912	0.000	0.781	0.362	0.106	0.648	0.016
Internet Service Supply																		
Leased Lines																		
RIO Services																		
Call Termination	1,000	0.692	0.908	0.275	0.640	0.006	0.389	0.181	0.124	0.176	0.007	0.640	0.006	0.389	0.181	0.124	0.176	0.007
Call Origination	1,000	0.666	0.662	0.290	0.670	0.001	0.316	0.151	0.010	0.140	0.008	0.670	0.001	0.316	0.151	0.010	0.140	0.008
Transit	0.000	0.500	1.000	0.500	0.000	0.000	0.500	0.000	0.000	0.500	0.013	0.000	0.000	0.500	0.000	0.000	0.500	0.013
Access to PRS services	0.000	0.000	0.146	0.854	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
Access to Freephone services	0.000	0.000	0.008	0.992	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
Access to LoCall services	0.000	0.000	0.257	0.743	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
Access to Callsave services	0.000	0.000	0.179	0.821	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
Paging Service Access	0.000	0.000	0.181	1,000	0.000	0.000	0.000	0.000	0.000	0.181	0.000	0.000	0.000	0.000	0.000	0.000	0.181	0.000
National DQ	0.000	0.000	0.000	1,000	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	0.000
International DQ	0.000	0.000	0.000	1,000	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	0.000
Access to operator assistance	0.000	0.000	0.025	1,000	0.000	0.000	0.000	0.000	0.000	0.025	0.000	0.000	0.000	0.000	0.000	0.000	0.025	0.000
Access to Intl operator assistance	0.000	0.000	0.000	1,000	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	0.000
International access including NI	0.000	0.000	0.152	1,000	0.000	0.000	0.000	0.000	0.000	0.152	0.000	0.000	0.000	0.000	0.000	0.000	0.152	0.000
Customer Care access	0.000	0.607	0.546	0.000	0.000	0.025	0.125	0.001	0.003	0.000	0.000	0.000	0.025	0.125	0.001	0.003	0.000	0.000
Interconnect Connections and Rental																		
Data management amendment																		
Carrier Preselect - non conveyance charge																		
Serving operators - IN Df																		
Subset of Call Origination																		
Primary	1,000	0.540	0.529	0.000	0.592	0.002	0.066	0.000	0.000	0.000	0.000	0.592	0.002	0.066	0.000	0.000	0.000	0.000
Tandem	1,000	0.784	0.782	0.338	0.723	0.000	0.549	0.235	0.017	0.104	0.009	0.723	0.000	0.549	0.235	0.017	0.104	0.009
Double Tandem < 50km	1,000	0.798	0.626	0.457	0.627	0.000	0.354	0.444	0.070	0.013	0.012	0.627	0.000	0.354	0.444	0.070	0.013	0.012
Double Tandem > 50km	1,000	0.681	0.725	0.918	0.752	0.000	0.394	0.287	0.011	0.631	0.024	0.752	0.000	0.394	0.287	0.011	0.631	0.024
Subset of Call Termination																		
Primary	1,000	0.514	0.644	0.000	0.568	0.018	0.136	0.001	0.004	0.000	0.000	0.568	0.018	0.136	0.001	0.004	0.000	0.000
Tandem	1,000	0.820	0.927	0.251	0.675	0.000	0.655	0.164	0.091	0.087	0.007	0.675	0.000	0.655	0.164	0.091	0.087	0.007
Double Tandem < 50km	1,000	0.808	0.768	0.531	0.469	0.000	0.278	0.531	0.230	0.068	0.014	0.469	0.000	0.278	0.531	0.230	0.068	0.014
Double Tandem > 50km	1,000	0.695	1.310	0.648	0.738	0.000	0.327	0.368	0.329	0.628	0.017	0.738	0.000	0.327	0.368	0.329	0.628	0.017

**Supplemental information under D9/00 and D10/00
Statement of Cost of Network Services
For year ended 31 March 2000**

	Traffic SENSITIVE				NON LENGTH DEPENDANT							LENGTH DEPENDANT						
	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	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		
Average Cost per Minute:-																		
Retail Services																		
Local Calls	0.234	0.222	0.126	0.006	0.159	0.024	0.019	0.001	0.014	0.000	0.190	0.007	0.013	0.001	0.006	0.000	0.000	
Trunk Calls	0.234	0.296	0.221	0.239	0.179	0.002	0.029	0.029	0.042	0.077	0.215	0.000	0.021	0.017	0.018	0.024	0.000	
International Calls	0.117	0.153	0.097	0.425	0.084	0.000	0.008	0.021	0.000	0.090	0.101	0.000	0.005	0.013	0.000	0.028	0.000	
Calls To Mobile	0.117	0.154	0.116	0.354	0.088	0.000	0.006	0.023	0.007	0.066	0.105	0.000	0.004	0.013	0.003	0.020	0.000	
Calls to Internet	0.234	0.220	0.125	0.000	0.083	0.033	0.015	0.000	0.018	0.000	0.100	0.010	0.011	0.000	0.008	0.000	0.000	
Premium Rate Services	0.117	0.148	0.142	0.123	0.086	0.000	0.000	0.012	0.026	0.002	0.104	0.000	0.000	0.007	0.012	0.001	0.000	
Inland Directory Enquiries	0.117	0.152	0.103	0.425	0.086	0.000	0.009	0.020	0.000	0.096	0.103	0.000	0.006	0.012	0.000	0.029	0.000	
International Directory Enquiries	0.117	0.152	0.103	0.425	0.086	0.000	0.009	0.020	0.000	0.096	0.103	0.000	0.006	0.012	0.000	0.029	0.000	
National Operator Assistance	0.117	0.142	0.115	0.425	0.088	0.000	0.005	0.018	0.000	0.107	0.108	0.000	0.007	0.011	0.000	0.033	0.000	
International Operator Assistance	0.117	0.154	0.092	0.425	0.088	0.000	0.007	0.022	0.000	0.086	0.105	0.000	0.005	0.013	0.000	0.026	0.000	
Supplemental Services	0.231	0.260	0.291	0.084	0.128	0.000	0.054	0.006	0.060	0.041	0.153	0.000	0.039	0.004	0.026	0.013	0.000	
Remaining Activities	0.207	0.256	0.252	0.265	0.118	0.000	0.042	0.014	0.019	0.130	0.141	0.000	0.030	0.008	0.008	0.040	0.000	
Internet Service Supply																		
Leased Lines																		
RIO Services																		
Call Termination	0.117	0.154	0.195	0.117	0.082	0.001	0.021	0.007	0.022	0.035	0.099	0.000	0.015	0.004	0.009	0.011	0.000	
Call Origination	0.117	0.148	0.142	0.123	0.086	0.000	0.017	0.006	0.002	0.028	0.104	0.000	0.012	0.003	0.001	0.009	0.000	
Transit	0.000	0.111	0.215	0.213	0.000	0.000	0.027	0.000	0.000	0.100	0.000	0.000	0.019	0.000	0.000	0.031	0.000	
Access to PRS services	0.000	0.000	0.031	0.363	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	
Access to Freephone services	0.000	0.000	0.002	0.422	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	
Access to LoCall services	0.000	0.000	0.055	0.316	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	
Access to Callsave services	0.000	0.000	0.038	0.349	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	
Paging Service Access	0.000	0.000	0.039	0.425	0.000	0.000	0.000	0.000	0.000	0.036	0.000	0.000	0.000	0.000	0.000	0.011	0.000	
National DQ	0.000	0.000	0.000	0.425	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	
International DQ	0.000	0.000	0.000	0.425	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	
Access to operator assistance	0.000	0.000	0.005	0.425	0.000	0.000	0.000	0.000	0.000	0.005	0.000	0.000	0.000	0.000	0.000	0.002	0.000	
Access to Intl operator assistance	0.000	0.000	0.000	0.425	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	
International access including NI	0.000	0.000	0.033	0.425	0.000	0.000	0.000	0.000	0.000	0.030	0.000	0.000	0.000	0.000	0.000	0.009	0.000	
Customer Care access	0.000	0.135	0.117	0.000	0.000	0.004	0.007	0.000	0.001	0.000	0.000	0.001	0.005	0.000	0.000	0.000	0.000	
Interconnect Connections and Rental																		
Data management amendment																		
Carrier Preselect - non conveyance charge																		
Serving operators - IN Dlx																		
Subset of Call Origination																		
Primary	0.117	0.120	0.114	0.000	0.076	0.000	0.004	0.000	0.000	0.000	0.092	0.000	0.003	0.000	0.000	0.000	0.000	
Tandem	0.117	0.174	0.168	0.144	0.093	0.000	0.029	0.009	0.003	0.021	0.112	0.000	0.021	0.005	0.001	0.006	0.000	
Double Tandem < 50km	0.117	0.177	0.134	0.194	0.081	0.000	0.019	0.017	0.012	0.003	0.097	0.000	0.014	0.010	0.005	0.001	0.000	
Double Tandem > 50km	0.117	0.151	0.156	0.390	0.097	0.000	0.021	0.011	0.002	0.126	0.116	0.000	0.015	0.007	0.001	0.039	0.000	
Subset of Call Termination																		
Primary	0.117	0.114	0.138	0.000	0.073	0.003	0.007	0.000	0.001	0.000	0.088	0.001	0.005	0.000	0.000	0.000	0.000	
Tandem	0.117	0.182	0.199	0.107	0.087	0.000	0.035	0.006	0.016	0.017	0.104	0.000	0.025	0.004	0.007	0.005	0.000	
Double Tandem < 50km	0.117	0.180	0.165	0.226	0.060	0.000	0.015	0.021	0.040	0.014	0.072	0.000	0.011	0.012	0.018	0.004	0.000	
Double Tandem > 50km	0.117	0.155	0.281	0.275	0.095	0.000	0.017	0.014	0.058	0.126	0.114	0.000	0.013	0.008	0.025	0.038	0.000	

**Supplemental information under D9/00 and D10/00
Statement of Cost of Network Services
For year ended 31 March 2000**

	Call charges						NON CONVEYANCE COSTS						Other Costs					
	Gradient - PEAK	Gradient - OFF PAEK	Gradient - WEEKEND	Call Conveyance Cost - Peak	Call Conveyance Cost - OFF PEAK	Call Conveyance Cost - WEEKEND	Inland Directory Enquiries	International Directory Enquiries	Outpayments	International Transmission costs	Private Circuits Network	Interconnect Connections and Rentals		Carrier administration	Carrier billing	Intelligent Network (exc deferred costs)	National Operator Assistance	International Operator Assistance
Average Cost cents/min							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 (€000)							21,499	2,632	274,421	36,900	88,663	13,864	1,656	4,267	4,053	9,888	2,803	10,862
Routing Factors:-							100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Retail Services																		
Local Calls							0.0%	0.0%	7.4%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Trunk Calls							0.0%	0.0%	2.7%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
International Calls							0.0%	0.0%	24.1%	47.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Calls To Mobile							0.0%	0.0%	41.3%	0.0%	0.0%	5.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Calls to Internet							0.0%	0.0%	1.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Premium Rate Services							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Inland Directory Enquiries							100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.9%
International Directory Enquirer							0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
National Operator Assistance							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
International Operator Assistance							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Supplemental Services							0.0%	0.0%	1.2%	9.8%	0.0%	0.0%	0.0%	0.0%	31.6%	0.0%	0.0%	8.6%
Remaining Activities							0.0%	0.0%	5.9%	4.3%	0.0%	0.1%	0.0%	0.0%	61.1%	0.0%	0.0%	28.9%
Internet Service Supply							0.0%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	2.2%
Leased Lines							0.0%	0.0%	0.0%	34.6%	99.8%	5.3%	0.0%	0.0%	0.0%	0.0%	0.0%	2.8%
RIO Services																		
Call Termination							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	31.6%
Call Origination							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.2%
Transit							0.0%	0.0%	16.2%	4.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.7%
Access to PRS services							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.2%	0.0%	0.0%	1.0%
Access to Freephone services							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.8%	0.0%	0.0%	4.8%
Access to LoCall services							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Access to Callsave services							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Paging Service Access							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
National DQ							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
International DQ							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Access to operator assistance							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Access to Intl operator assistance							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
International access including NI							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Customer Care access							0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Interconnect Connections and Rental							0.0%	0.0%	0.0%	0.0%	0.0%	89.4%	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%
Data management amendment													0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Carrier Preselect - non conveyance charge													0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Serving operators - IN Df													0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Subset of Call Origination																		
Primary																		
Tandem																		
Double Tandem < 50km																		
Double Tandem > 50km																		
Subset of Call Termination																		
Primary																		
Tandem																		
Double Tandem < 50km																		
Double Tandem > 50km																		

**Supplemental information under D9/00 and D10/00
Statement of Cost of Network Services
For year ended 31 March 2000**

	Call charges					NON CONVEYANCE COSTS												
	Gradient - PEAK	Gradient - OFF PAEK	Gradient - WEEKEND	Call Conveyance Cost - Peak	Call Conveyance Cost - OFF PEAK	Call Conveyance Cost - WEEKEND	Inland Directory Enquiries	International Directory Enquiries	Outpayments	International Transmission costs	Private Circuits Network	Interconnect Connections and Rentals	Carrier administration	Carrier billing	Intelligent Network (exc deferred costs)	National Operator Assistance	International Operator Assistance	Other Costs
Average Cost per Minute:-																		
Retail Services																		
Local Calls	1.3187	0.7343	0.7190	1.3478	0.7505	0.7349												
Trunk Calls	1.3187	0.7343	0.7190	2.1663	1.2062	1.1812												
International Calls	1.3187	0.7343	0.7190	1.5077	0.8395	0.8221												
Calls To Mobile	1.3187	0.7343	0.7190	1.4207	0.7910	0.7746												
Calls to Internet	1.3187	0.7343	0.7190	1.1282	0.6282	0.6151												
Premium Rate Services	1.3187	0.7343	0.7190	1.0296	0.5733	0.5614												
Inland Directory Enquiries	1.3187	0.7343	0.7190	1.5260	0.8497	0.8320												
International Directory Enquiries	1.3187	0.7343	0.7190	1.5260	0.8497	0.8320												
National Operator Assistance	1.3187	0.7343	0.7190	1.5040	0.8374	0.8200												
International Operator Assistance	1.3187	0.7343	0.7190	1.5040	0.8374	0.8200												
Supplemental Services	1.3187	0.7343	0.7190	1.8324	1.0203	0.9991												
Remaining Activities	1.3187	0.7343	0.7190	2.0151	1.1220	1.0987												
Internet Service Supply																		
Leased Lines																		
RIO Services																		
Call Termination	1.3187	0.7343	0.7190	1.1734	0.6534	0.6398												
Call Origination	1.3187	0.7343	0.7190	1.0524	0.5860	0.5738												
Transit	1.3187	0.7343	0.7190	0.9429	0.5250	0.5141												
Access to PRS services	1.3187	0.7343	0.7190	0.5204	0.2897	0.2837												
Access to Freefone services	1.3187	0.7343	0.7190	0.5587	0.3111	0.3046												
Access to LoCall services	1.3187	0.7343	0.7190	0.4896	0.2726	0.2669												
Access to Callsave services	1.3187	0.7343	0.7190	0.5112	0.2846	0.2787												
Paging Service Access	1.3187	0.7343	0.7190	0.6744	0.3755	0.3677												
National DQ	1.3187	0.7343	0.7190	0.5608	0.3122	0.3058												
International DQ	1.3187	0.7343	0.7190	0.5608	0.3122	0.3058												
Access to operator assistance	1.3187	0.7343	0.7190	0.5767	0.3211	0.3144												
Access to Intl operator assistance	1.3187	0.7343	0.7190	0.5608	0.3122	0.3058												
International access including NI	1.3187	0.7343	0.7190	0.6562	0.3653	0.3578												
Customer Care access	1.3187	0.7343	0.7190	0.3561	0.1983	0.1941												
Interconnect Connections and Rental																		
Data management amendment																		
Carrier Preselect - non conveyance charge																		
Serving operators - IN DQ																		
Subset of Call Origination																		
Primary	1.3187	0.7343	0.7190	0.6926	0.3856	0.3776												
Tandem	1.3187	0.7343	0.7190	1.1927	0.6641	0.6503												
Double Tandem < 50km	1.3187	0.7343	0.7190	1.1631	0.6476	0.6342												
Double Tandem > 50km	1.3187	0.7343	0.7190	1.6472	0.9172	0.8981												
Subset of Call Termination																		
Primary	1.3187	0.7343	0.7190	0.7230	0.4026	0.3942												
Tandem	1.3187	0.7343	0.7190	1.2037	0.6702	0.6563												
Double Tandem < 50km	1.3187	0.7343	0.7190	1.2584	0.7007	0.6861												
Double Tandem > 50km	1.3187	0.7343	0.7190	1.7639	0.9821	0.9617												

Retail costs included in Number translation codes as per decision notice D9/00.

Retail costs included in Number Translation Code Services include all traffic related retail costs (defined as billing, cash collection / processing and credit management costs) associated with NTC services such as Premium Rate, Freephone, LoCall and Callsave.

These costs are disclosed separately from the Statement of Costs of Network Services as they are retail costs. These costs and their subsequent allocations have been derived based on methodologies agreed with ODTR

Costs

Retail costs included in Number Translation Code Services

TOTAL

€ '000

1,762

Allocated to Number Translation Code Services

Access to PRS services

30%

Access to Freefone services

31%

Access to LoCall services

14%

Access to Callsave services

21%

Chargecard

4%

100%

weighted average

Supplemental information under D9/00 and D10/00
Allowable costs for payphone access charge

The payphone access charge is a charge levied for use of eircom's payphone facilities for free access services accessed via eircom payphones.

The payphone access charge did not come into operation until after 31 March 2000

	Allowable costs for payphone access charge
	€000
Operations	12,707
Network costs (note (a))	2,495
Depreciation (note (a))	828
Total allowable costs for payphone access charge	16,030
No. of traffic minutes (note (b))	133,810,225
Average Cost per traffic minute	11.98 cents per minute

Note (a). Network costs include line rental payments incurred by Payphone Business and a cost of capital associated with payphone kiosks. Depreciation costs relate to depreciation charges on payphone kiosks

Note (b). The number of traffic minutes has decreased significantly from the prior year. Refer to the Group Chief Executive's Review on page 17 of the eircom plc report and accounts for the year ended 31 March 2000.

Supplemental information under D9/00 and D10/00
CALCULATION OF EIRCOM'S INTERIM INTERCONNECT RATES FOR THE PERIOD FROM 1 APRIL 2000
 Forecast statement of costs of network services

	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	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	Secondary to Secondary Link	Primary/Secondary to Tertiary Link	Tertiary to Tertiary Link	Billing	Carrier Administration	Gradient - PEAK	Gradient - OFF PAK	Gradient - WEEKEND	Call Conveyance Cost - Peak	Call Conveyance Cost - OFF PEAK	Call Conveyance Cost - WEEKEND		
Average Cost cents/min	0.186	0.231	0.144	0.179	0.126	0.073	0.043	0.077	0.056	0.001	0.191	0.041	0.041	0.066	0.023	0.000	0.009	0.014								
Routing Factors:-																										
Call Termination																										
Primary	1.000	0.700	0.300	0.000	0.700	0.000	0.000	0.000	0.000	0.000	0.700	0.000	0.000	0.000	0.000	0.000	1.000	1.000								
Tandem	1.000	0.700	1.000	0.300	0.700	0.000	0.700	0.000	0.300	0.000	0.700	0.000	0.700	0.000	0.300	0.000	1.000	1.000								
Double Tandem	1.000	1.000	1.300	0.700	0.700	0.000	1.000	0.300	0.700	0.000	0.700	0.000	1.000	0.300	0.700	0.000	1.000	1.000								
Call Origination																										
Primary	1.000	0.700	0.300	0.000	0.700	0.000	0.000	0.000	0.000	0.000	0.700	0.000	0.000	0.000	0.000	0.000	1.000	1.000								
Tandem	1.000	0.700	1.000	0.300	0.700	0.000	0.700	0.000	0.300	0.000	0.700	0.000	0.700	0.000	0.300	0.000	1.000	1.000								
Double Tandem	1.000	1.000	1.300	0.700	0.700	0.000	1.000	0.300	0.700	0.000	0.700	0.000	1.000	0.300	0.700	0.000	1.000	1.000								
Transit	0.000	0.300	0.750	0.400	0.000	0.000	0.250	0.200	0.300	0.000	0.000	0.000	0.250	0.200	0.300	0.000	1.000	1.000								
Average Cost per Minute:-																										
Call Termination																										
Primary	0.186	0.162	0.043	0.000	0.088	0.000	0.000	0.000	0.000	0.000	0.134	0.000	0.000	0.000	0.000	0.000	0.009	0.014	1.319	0.734	0.719	0.84	0.47	0.46		
Tandem	0.186	0.162	0.144	0.054	0.088	0.000	0.030	0.000	0.017	0.000	0.134	0.000	0.029	0.000	0.007	0.000	0.009	0.014	1.319	0.734	0.719	1.15	0.64	0.63		
Double Tandem	0.186	0.231	0.187	0.125	0.088	0.000	0.043	0.023	0.039	0.000	0.134	0.000	0.041	0.020	0.016	0.000	0.009	0.014	1.319	0.734	0.719	1.53	0.85	0.83		
Call Origination																										
Primary	0.186	0.162	0.043	0.000	0.088	0.000	0.000	0.000	0.000	0.000	0.134	0.000	0.000	0.000	0.000	0.000	0.009	0.014	1.319	0.734	0.719	0.84	0.47	0.46		
Tandem	0.186	0.162	0.144	0.054	0.088	0.000	0.030	0.000	0.017	0.000	0.134	0.000	0.029	0.000	0.007	0.000	0.009	0.014	1.319	0.734	0.719	1.15	0.64	0.63		
Double Tandem	0.186	0.231	0.187	0.125	0.088	0.000	0.043	0.023	0.039	0.000	0.134	0.000	0.041	0.020	0.016	0.000	0.009	0.014	1.319	0.734	0.719	1.53	0.85	0.83		
Transit	0.000	0.069	0.108	0.072	0.000	0.000	0.011	0.015	0.017	0.000	0.000	0.000	0.010	0.013	0.007	0.000	0.009	0.014	1.319	0.734	0.719	0.46	0.25	0.25		

Clarification of term "Access Charges" in Accounting Documents

Section 5.2 of the Accounting Documents supporting the audited Historical Cost Separated Accounts for the year ended March 31 2000 describes Eircom's policy for Revenue Recognition. This has been amended in order to clarify the meaning of "Access Charges"
The amended policy relating to Revenue Recognition is stated below (the amendment is underlined)

"Turnover comprises the value of all services provided and equipment sold to third parties, exclusive of value added tax. Turnover is recognised in the period earned by rendering of services or delivery of products.

Billings for telephone services are made on a monthly or bi-monthly basis. Unbilled revenues from the billing cycle date to the end of each month are recognised as revenue during the month the service is provided.

**Mobile communications services revenue comprises access charges and usage charges for calls originating from Eircell's network.
Access charges refer to connection of customers to the eircell network.**

Turnover for Businesses and disaggregated Activities includes inter Business turnover, as appropriate."

Supplemental information under D9/00 and D10/00

Treatment of notional debtors

Profit and Loss Statement

	LOCAL ACCESS	CORE NETWORK	TOTAL RETAIL	RETAIL ACCESS	LOCAL CALLS	NATIONAL CALLS	INTERNATL CALLS	CALLS TO MOBILE	DIRECTORY ENQUIRY	LEASED LINES	PUBLIC PPHONES	CALLS TO INTERNET	INTERNET SERVICES SUPPLY	RETAIL REMAINING	SUPPL'TAL RETAIL	TOTAL OTHER	APPARATUS SUPPLY	OTHER REMAINING	EIRCELL	INDIGO	OTHER SUBSIDS	TOTAL ALL BUSINESSES
	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's
Turnover																						
Revenues	807,105	602,576	1,364,465	292,772	272,492	113,125	220,986	167,707	6,380	154,886	33,352	14,733	11,788	46,506	29,737	729,789	73,399	27,322	478,540	3,724	146,804	3,503,935
Derived from the inclusion of Notional Debtors	17,336	11,296	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	28,632
Total turnover	824,441	613,872	1,364,465	292,772	272,492	113,125	220,986	167,707	6,380	154,886	33,352	14,733	11,788	46,506	29,737	729,789	73,399	27,322	478,540	3,724	146,804	3,532,567
Operating costs																						
Operating costs specific to business/activity	426,223	502,640	214,397	35,529	24,003	10,455	12,183	9,541	208	7,497	33,608	5,893	12,808	36,792	25,881	691,848	123,801	(8,290)	402,575	16,060	157,703	1,835,107
Transfer charges from Core Network	0	0	467,614	0	72,685	27,534	94,577	118,110	21,240	86,044	0	11,094	0	26,221	10,109	0	0	0	0	0	0	467,614
Transfer charges from Core Network derived from Notional Debtors	0	1,785	9,511	10	1,498	613	1,868	2,244	451	1,867	0	243	8	511	198	0	0	0	0	0	0	11,296
Transfer charges from Local Access	0	0	505,754	485,204	0	0	0	0	0	20,550	0	0	0	0	0	0	0	0	0	0	0	505,754
Transfer charges from Local Access derived from Notional Debtors	0	0	17,336	16,637	0	0	0	0	0	699	0	0	0	0	0	0	0	0	0	0	0	17,336
Exceptional operating costs	301,293	64,526	53,222	12,769	5,730	1,970	1,721	801	165	1,990	4,782	782	2,803	14,761	4,947	54,193	34,141	7,122	10,913	0	2,016	473,234
Exceptional (gain) on disposal of subsidiary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(406,967)	0	0	0	0	(406,967)	(406,967)
Exceptional transfer charges from Core Network	0	0	41,958	0	9,331	5,682	4,896	2,550	2,630	12,511	0	1,776	0	1,668	913	0	0	0	0	0	0	41,958
Exceptional transfer charges from Local Access	0	0	301,341	289,388	0	0	0	0	0	11,953	0	0	0	0	0	0	0	0	0	0	0	301,341
Total Operating Costs	727,516	568,951	1,611,133	839,537	113,248	46,254	115,244	133,246	24,694	143,111	38,391	19,788	15,619	79,953	42,049	339,073	157,942	(1,168)	413,488	16,060	(247,248)	3,246,673
Return	96,925	44,921	(246,668)	(546,765)	159,245	66,872	105,742	34,460	(18,314)	11,775	(5,039)	(5,055)	(3,831)	(33,448)	(12,311)	390,716	(84,543)	28,490	65,052	(12,336)	394,053	285,894
Mean Capital Employed	806,715	372,610	81,148	(80,447)	22,892	7,649	68,395	(7,247)	(3,947)	32,673	6,488	(579)	7,590	(6,318)	33,999	456,354	17,736	29,775	291,607	(727)	117,963	1,716,827
Return on Mean Capital Employed	12%	12%	-304%	n/a	696%	874%	155%	n/a	n/a	36%	-78%	n/a	-50%	n/a	-36%	86%	-477%	96%	22%	n/a	334%	17%

Supplemental information under D9/00 and D10/00

Treatment of notional debtors

Statement of Mean Capital Employed

	LOCAL ACCESS	CORE NETWORK	TOTAL RETAIL	RETAIL ACCESS	LOCAL CALLS	NATIONAL CALLS	INTERNAT'L CALLS	CALLS TO MOBILE	DIRECTORY ENQUIRY	LEASED LINES	PUBLIC P'PHONES	CALLS TO INTERNET	INTERNET SERVICES SUPPLY	RETAIL REMAINING	SUPPL'TAL RETAIL	TOTAL OTHER	APPARATUS SUPPLY	OTHER REMAINING	EIRCELL	INDIGO	OTHER SUBSIDIS	TOTAL ALL BUSINESSES	
	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	€000's	
Fixed Assets																							
Tangible fixed assets	913,999	506,748	131,211	39,000	10,017	3,108	2,008	1,348	147	4,999	15,414	379	10,299	7,258	37,235	387,415	38,027	19,271	275,494	2,390	52,234	1,939,374	
Intangible fixed assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13,447	0	0	9,237	0	4,209	13,447	
Total fixed assets	913,999	506,748	131,211	39,000	10,017	3,108	2,008	1,348	147	4,999	15,414	379	10,299	7,258	37,235	400,862	38,027	19,271	284,731	2,390	56,444	1,952,821	
Current assets																							
Stocks	10,871	213	10	10	0	0	0	0	0	0	0	0	0	0	0	29,466	14,950	536	1,886	134	11,959	40,560	
Debtors	18,625	13,475	304,630	42,890	42,407	16,148	95,749	24,519	953	61,256	697	2,312	2,347	5,633	9,720	264,708	11,773	28,517	89,801	593	134,024	601,438	
Notional Debtors	144,466	94,151	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	238,617	
Cash	15,860	19,094	7,932	2,128	652	294	222	82	12	434	900	38	864	993	1,313	35,578	4,261	718	17,027	1,283	12,288	78,464	
Total current assets	189,823	126,933	312,572	45,028	43,059	16,441	95,971	24,601	965	61,689	1,597	2,350	3,210	6,626	11,033	329,752	30,985	29,772	108,714	2,010	158,270	959,079	
Creditors	(98,849)	(214,491)	(95,576)	(20,969)	(11,911)	(4,888)	(10,267)	(10,132)	(435)	(8,071)	(8,518)	(982)	(4,156)	(6,002)	(9,245)	(249,233)	(34,691)	(13,803)	(100,573)	(5,127)	(95,039)	(658,149)	
Notional Creditors	0	0	(238,617)	(138,321)	(15,025)	(5,889)	(18,357)	(22,592)	(4,526)	(24,802)	(1)	(1,926)	(77)	(5,080)	(2,021)	0	0	0	0	0	0	(238,617)	
Total Creditors	(98,849)	(214,491)	(334,192)	(159,290)	(26,936)	(10,777)	(28,624)	(32,724)	(4,961)	(32,873)	(8,519)	(2,908)	(4,234)	(11,081)	(11,266)	(249,233)	(34,691)	(13,803)	(100,573)	(5,127)	(95,039)	(896,765)	
Provisions	(198,258)	(46,580)	(28,443)	(5,185)	(3,248)	(1,123)	(961)	(472)	(99)	(1,142)	(2,004)	(400)	(1,686)	(9,121)	(3,003)	(25,026)	(16,585)	(5,464)	(1,266)	0	(1,712)	(298,307)	
Mean Capital Employed	806,715	372,610	81,148	(80,447)	22,892	7,649	68,395	(7,247)	(3,947)	32,673	6,488	(579)	7,590	(6,318)	33,999	456,354	17,736	29,775	291,607	(727)	117,963	1,716,827	