

Table 1
ILLUSTRATIVE ANNUAL AND TOTAL CHANGE IN ESTIMATED REVENUES
IN SPFC RESERVE ACCOUNT DURING TWO RATE CASES
 (volumes and amounts in millions, except rates)

| | Year 2001 | Year 2002 | Year 2003 | Year 2004 | Year 2005 |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|
| Recommended SPFC Rate [1] | \$0.34 | \$0.360 | \$0.360 | \$0.360 | \$0.360 |
| Actual Single-Piece Rate [2] | \$0.34 | \$0.349 | \$0.349 | \$0.368 | \$0.368 |
| Difference [3] | | \$0.011 | \$0.011 | -\$0.008 | -\$0.008 |
| SPFC Volume [4] | 52,829 | 50,732 | 48,979 | 50,751 | 48,480 |
| SPFC Reserve Acct - Annual [5] | | \$558 | \$539 | -\$406 | -\$388 |
| SPFC Reserve Acct - Total [6] | | \$558 | \$1,097 | \$691 | \$303 |

NOTES:

- [1] Assumed SPFC rate recommended by Commission.
- [2] "Actual" single-piece First-Class letter mail rate. Rate changes assumed in *FY 2002* and *FY 2004*.
- [3] = [2] - [1]
- [4] See Table 2, Part A, SPFC "Volume" for FY 2001-FY2005.
- [5] = [4] * [3]
- [6] = prior year [6] + current year [5]