



TELUS Corporation

First Quarter, 2008

Supplemental Investor Information

(UNAUDITED)

For further information, please contact:

TELUS Investor Relations
1-800-667-4871
ir@telus.com
www.telus.com

John Wheeler, Vice President
(604) 697-8154
john.wheeler@telus.com

Robert Mitchell, Director
(416) 279-3219
robert.mitchell2@telus.com

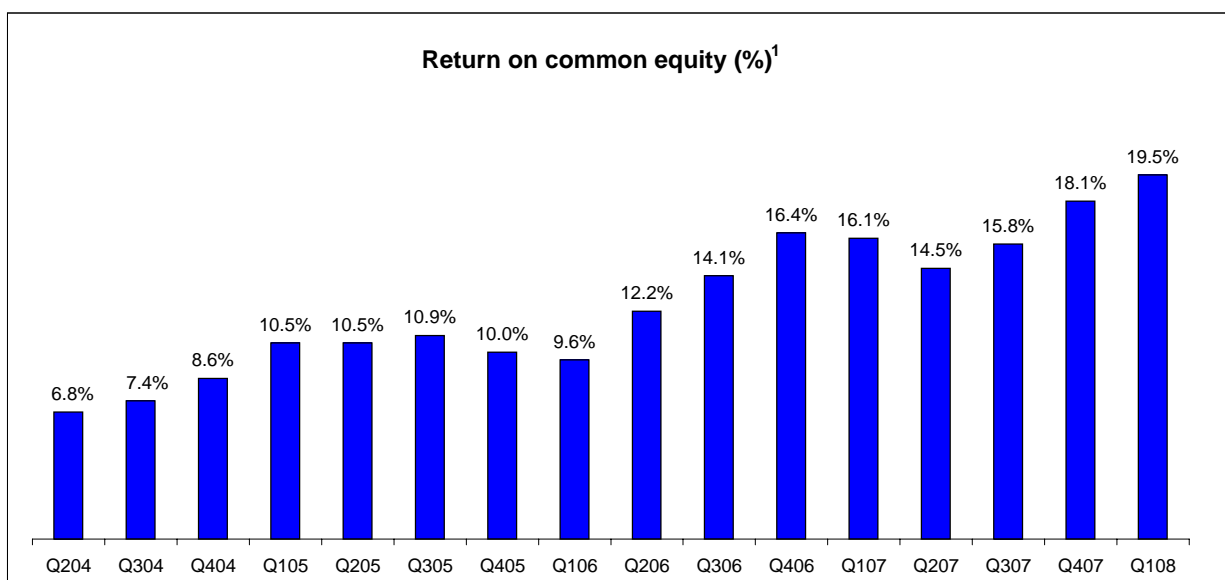
Table of Contents

TELUS Corporation	
- Selected Consolidated Data	2
- Segmented Data	3
- Segmented Data (Historical Trend)	4
TELUS Wireline	
- Operations	5
- Operations (Historical Trend)	6
- Operating Statistics	7
- Operating Statistics (Historical Trend)	8
TELUS Wireless	
- Operations	9
- Operations (Historical Trend)	10
- Operating Statistics	11
- Operating Statistics (Historical Trend)	12
Non-GAAP measures and definitions	13

TELUS Corporation
Selected Consolidated Data

\$ millions except shares and per share amounts

	Quarterly					Annual 2007
	Q1/08	Q4/07	Q3/07	Q2/07	Q1/07	
Net Income	\$ 291.0	\$ 400.1	\$ 409.9	\$ 253.1	\$ 194.8	\$1,257.9
Net-cash settlement feature expense (recovery), after tax	0.2	0.9	(4.9)	1.3	107.7	\$105.0
Net Income - as adjusted	291.2	401.0	405.0	254.4	302.5	\$1,362.9
Basic earnings per share (\$)	\$0.90	\$1.23	\$1.24	\$0.76	\$0.58	\$3.79
Net-cash settlement feature per share	\$0.00	\$0.00	(\$0.01)	\$0.00	\$0.32	\$0.32
Basic Earnings per share - as adjusted (\$)	\$0.90	\$1.23	\$1.23	\$0.76	\$0.90	\$4.11
Dividends declared per share (\$)	\$0.450	\$0.450	\$0.375	\$0.375	\$0.375	\$1.575
Return on common equity ¹	19.5%	18.1%	15.8%	14.5%	16.1%	18.1%
EBITDA interest coverage ratio ²	8.8	8.2	7.6	7.1	7.2	8.2
Free cash flow ³	\$579.8	\$427.8	\$502.9	\$161.7	\$480.8	\$1,573.2
Net debt ⁴	\$6,652.9	\$6,141.6	\$6,121.4	\$6,239.7	\$6,178.6	\$6,141.6
Net debt : Total capitalization	48.4%	46.5%	46.9%	47.6%	47.2%	46.5%
Net debt : EBITDA ratio ⁵	1.8	1.7	1.7	1.8	1.7	1.7
Outstanding shares at end of period (M)	321.4	324.3	327.4	331.7	334.4	324.3
Basic weighted average shares outstanding (M)	323.7	326.2	330.1	333.5	337.1	331.7

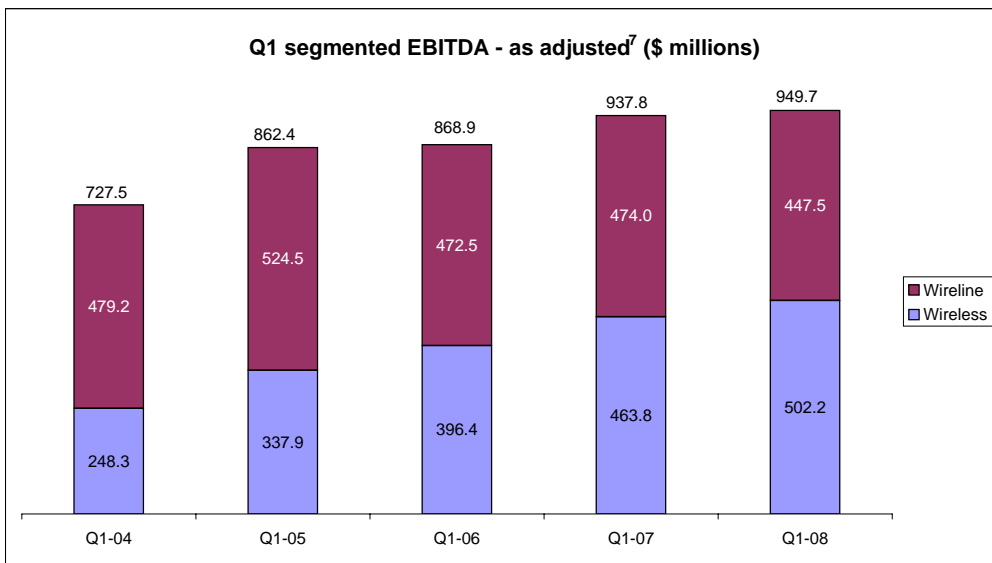


TELUS Corporation
Segmented Data

<i>\$ millions</i>	Qtr 1			
	2008	2007	Change	% Change
Revenues				
TELUS Wireline	\$ 1,281.4	\$ 1,230.7	\$ 50.7	4.1%
TELUS Wireless	1,107.0	1,006.3	100.7	10.0%
Less: Intersegment revenue	(37.8)	(31.4)	(6.4)	-20.4%
Operating revenues	\$ 2,350.6	2,205.6	145.0	6.6%
EBITDA⁶				
TELUS Wireline	\$ 446.9	\$ 320.9	\$ 126.0	39.3%
TELUS Wireless	502.6	443.4	59.2	13.4%
Consolidated ^(A)	949.5	764.3	185.2	24.2%
Net-cash settlement feature expense (recovery)				
TELUS Wireline	\$ 0.6	\$ 153.1	\$ (152.5)	-99.6%
TELUS Wireless	\$ (0.4)	\$ 20.4	\$ (20.8)	-102.0%
Consolidated	0.2	173.5	(173.3)	-99.9%
EBITDA (as adjusted)⁷				
TELUS Wireline	\$ 447.5	\$ 474.0	\$ (26.5)	-5.6%
TELUS Wireless	502.2	463.8	38.4	8.3%
Consolidated ^(B)	949.7	937.8	11.9	1.3%
EBITDA (as adjusted)⁷ margin				
TELUS Wireline	34.9%	38.5%	(3.6)	
TELUS Wireless	45.4%	46.1%	(0.7)	
Consolidated	40.4%	42.5%	(2.1)	
Capital expenditures				
TELUS Wireline	\$ 255.2	\$ 270.7	\$ (15.5)	-5.7%
TELUS Wireless	64.5	111.2	(46.7)	-42.0%
Consolidated	319.7	381.9	(62.2)	-16.3%
Capital expenditure intensity⁸				
TELUS Wireline	19.9%	22.0%	(2.1)	
TELUS Wireless	5.8%	11.1%	(5.3)	
Consolidated	13.6%	17.3%	(3.7)	
EBITDA (as adjusted)⁷ less capex				
TELUS Wireline	\$ 192.3	\$ 203.3	\$ (11.0)	-5.4%
TELUS Wireless	437.7	352.6	85.1	24.1%
Consolidated	630.0	555.9	74.1	13.3%

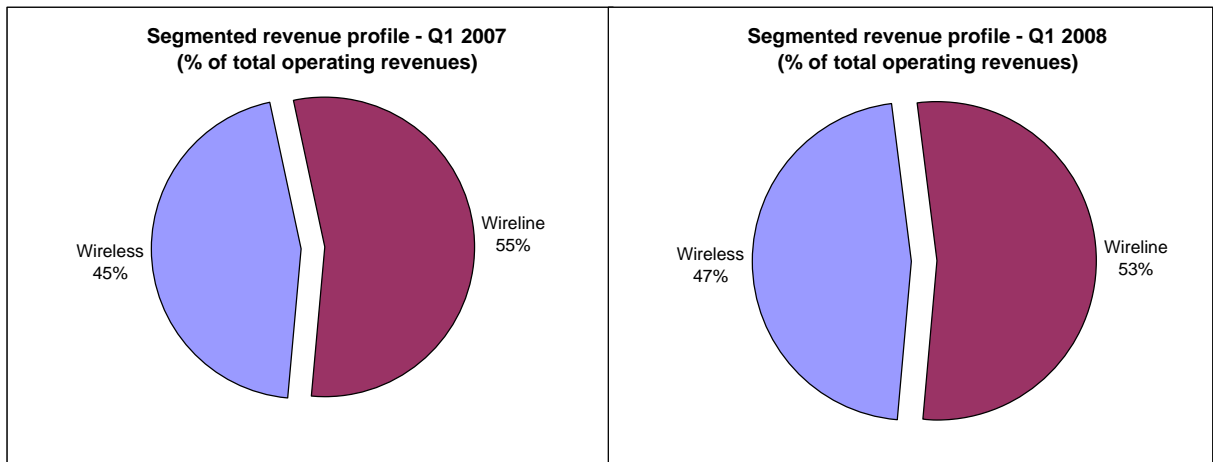
^(A) Consolidated EBITDA includes restructuring costs of \$6.7M and \$4.7M for Q1-08 and Q1-07, respectively. Normalized to exclude these costs EBITDA would have increased 24.3% in Q1-08.

^(B) Normalized to exclude restructuring expenses, EBITDA (as adjusted) would have increased by 1.5% in Q1-08.



TELUS Corporation
Segmented Data - Historical Trend

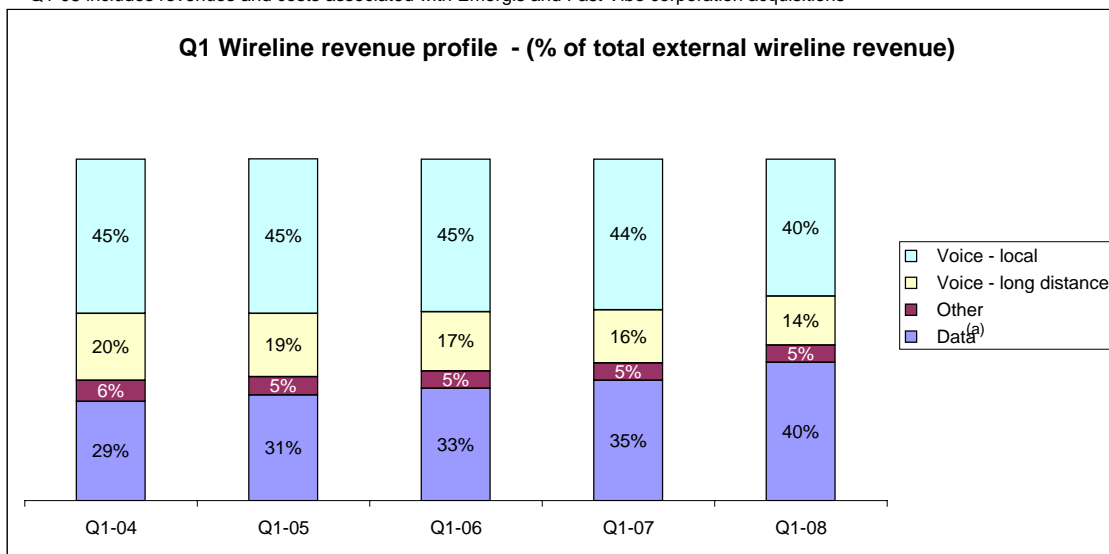
<i>\$ millions</i>	Quarterly					Annual 2007
	Q1/08	Q4/07	Q3/07	Q2/07	Q1/07	
Revenues						
TELUS Wireline	\$ 1,281.4	\$ 1,251.0	\$ 1,234.3	\$ 1,208.8	\$ 1,230.7	\$ 4,924.8
TELUS Wireless	1,107.0	1,117.4	1,112.3	1,054.7	1,006.3	4,290.7
Less: Intersegment revenue	(37.8)	(37.6)	(36.7)	(35.4)	(31.4)	(141.1)
Operating revenues	2,350.6	2,330.8	2,309.9	2,228.1	2,205.6	9,074.4
EBITDA⁶						
TELUS Wireline	\$ 446.9	\$ 462.4	\$ 466.3	\$ 433.9	\$ 320.9	\$ 1,683.5
TELUS Wireless	502.6	491.0	520.7	450.7	443.4	1,905.8
Consolidated	949.5	953.4	987.0	884.6	764.3	3,589.3
Net-cash settlement feature expense (recovery)						
TELUS Wireline	\$ 0.6	\$ 1.5	\$ (9.5)	\$ -	\$ 153.1	\$ 145.1
TELUS Wireless	(0.4)	(0.9)	2.3	1.8	20.4	23.6
Consolidated	0.2	0.6	(7.2)	1.8	173.5	168.7
EBITDA (as adjusted)⁷						
TELUS Wireline	\$ 447.5	\$ 463.9	\$ 456.8	\$ 433.9	\$ 474.0	\$ 1,828.6
TELUS Wireless	502.2	490.1	523.0	452.5	463.8	1,929.4
Consolidated	949.7	954.0	979.8	886.4	937.8	3,758.0
EBITDA (as adjusted)⁷ margin						
TELUS Wireline	34.9%	37.1%	37.0%	35.9%	38.5%	37.1%
TELUS Wireless	45.4%	43.9%	47.0%	42.9%	46.1%	45.0%
Consolidated	40.4%	40.9%	42.4%	39.8%	42.5%	41.4%
Capital expenditures						
TELUS Wireline	\$ 255.2	\$ 337.0	\$ 302.6	\$ 308.7	\$ 270.7	\$ 1,219.0
TELUS Wireless	64.5	135.5	131.5	173.1	111.2	551.3
Consolidated	319.7	472.5	434.1	481.8	381.9	1,770.3
Capital expenditure intensity⁸						
TELUS Wireline	19.9%	26.9%	24.5%	25.5%	22.0%	24.8%
TELUS Wireless	5.8%	12.1%	11.8%	16.4%	11.1%	12.8%
Consolidated	13.6%	20.3%	18.8%	21.6%	17.3%	19.5%
EBITDA (as adjusted)⁷ less capex						
TELUS Wireline	\$ 192.3	\$ 126.9	\$ 154.2	\$ 125.2	\$ 203.3	\$ 609.6
TELUS Wireless	437.7	354.6	391.5	279.4	352.6	1,378.1
Consolidated	630.0	481.5	545.7	404.6	555.9	1,987.7



TELUS Wireline Operations

<i>\$ millions</i>	Qtr 1			
	2008	2007	Change	% Change
Revenues				
Voice - local	\$ 501.7	\$ 532.1	\$ (30.4)	-5.7%
Voice - long distance	179.1	187.6	(8.5)	-4.5%
Data ^(a)	506.2	424.8	81.4	19.2%
Other	63.6	61.1	2.5	4.1%
Total external revenue	1,250.6	1,205.6	45.0	3.7%
Intersegment revenue	30.8	25.1	5.7	22.7%
Total operating revenues	1,281.4	1,230.7	50.7	4.1%
Total operating expense	834.5	909.8	(75.3)	-8.3%
EBITDA^{6,(a)}	446.9	320.9	126.0	39.3%
Net-cash settlement feature expense (recovery)	0.6	153.1	(152.5)	-99.6%
EBITDA (as adjusted)⁷	447.5	474.0	(26.5)	-5.6%
Restructuring costs	\$ 6.5	\$ 4.4	\$ 2.1	47.7%
EBITDA (as adjusted)⁷ margin	34.9%	38.5%	(3.6)	
Capital expenditures	\$ 255.2	\$ 270.7	\$ (15.5)	-5.7%
Capital expenditure intensity⁸	19.9%	22.0%	(2.1)	
EBITDA (as adjusted)⁷ less capex	\$ 192.3	\$ 203.3	\$ (11.0)	-5.4%

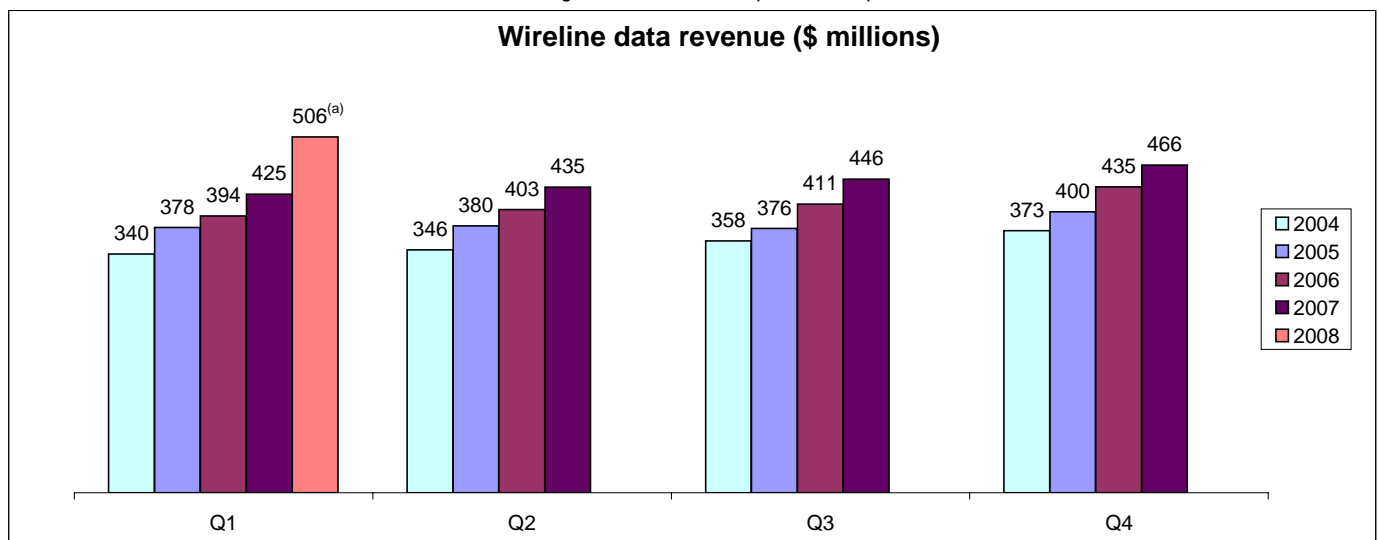
^(a) Q1-08 includes revenues and costs associated with Emergis and Fast Vibe corporation acquisitions



TELUS Wireline Operations - Historical Trend

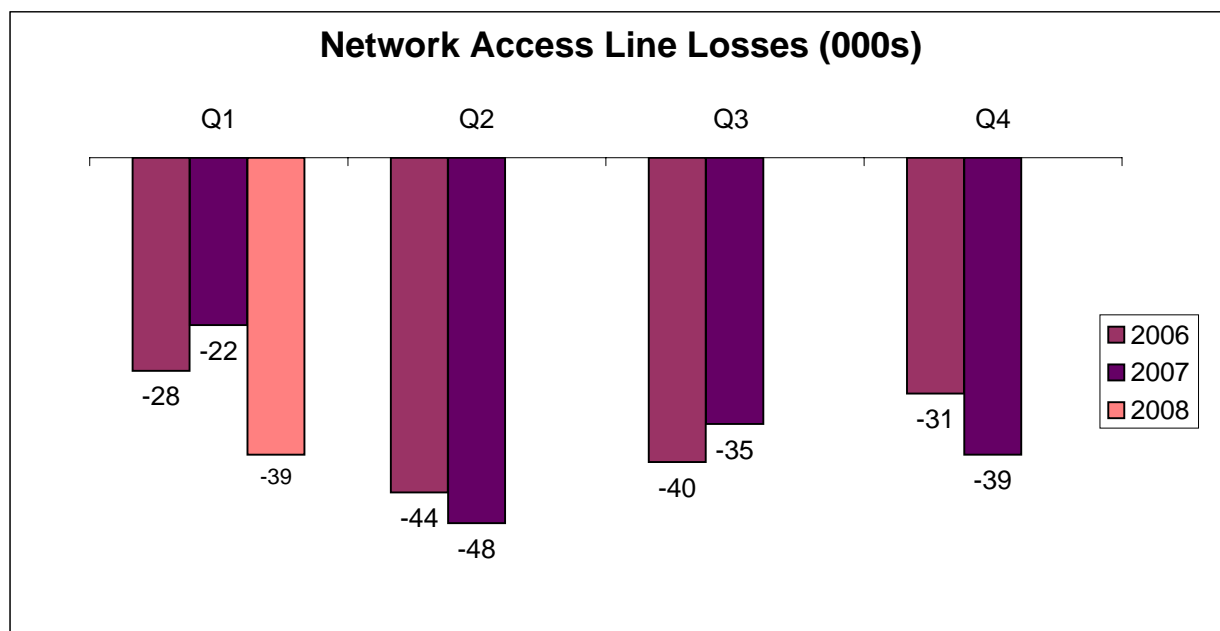
<i>\$ millions</i>	Quarterly					Annual 2007
	Q1/08	Q4/07	Q3/07	Q2/07	Q1/07	
Revenues						
Voice - local	\$ 501.7	\$ 505.4	\$ 511.3	\$ 515.6	\$ 532.1	\$ 2,064.4
Voice - long distance	179.1	178.7	181.3	167.7	187.6	715.3
Data ^(a)	506.2	466.2	446.3	434.6	424.8	1,771.9
Other	63.6	70.0	65.7	62.2	61.1	259.0
Total external revenue	1,250.6	1,220.3	1,204.6	1,180.1	1,205.6	4,810.6
Intersegment revenue	30.8	30.7	29.7	28.7	25.1	114.2
Total operating revenues	1,281.4	1,251.0	1,234.3	1,208.8	1,230.7	4,924.8
Total operating expense	834.5	788.6	768.0	774.9	909.8	3,241.3
EBITDA^{6,(a)}	\$ 446.9	\$ 462.4	\$ 466.3	\$ 433.9	\$ 320.9	\$ 1,683.5
Net-cash settlement feature expense (recovery)	0.6	1.5	(9.5)	-	153.1	145.1
EBITDA (as adjusted)⁷	\$ 447.5	\$ 463.9	\$ 456.8	\$ 433.9	\$ 474.0	\$ 1,828.6
Restructuring costs	\$ 6.5	\$ 5.9	\$ 6.4	\$ 2.8	\$ 4.4	\$ 19.5
EBITDA (as adjusted)⁷ margin	34.9%	37.1%	37.0%	35.9%	38.5%	37.1%
Capital expenditures	\$ 255.2	\$ 337.0	\$ 302.6	\$ 308.7	\$ 270.7	\$ 1,219.0
Capital expenditure intensity⁸	19.9%	26.9%	24.5%	25.5%	22.0%	24.8%
EBITDA (as adjusted)⁷ less capex	\$ 192.3	\$ 126.9	\$ 154.2	\$ 125.2	\$ 203.3	\$ 609.6

^(a) Q1-08 includes revenues and costs associated with Emergis and Fast Vibe corporation acquisitions



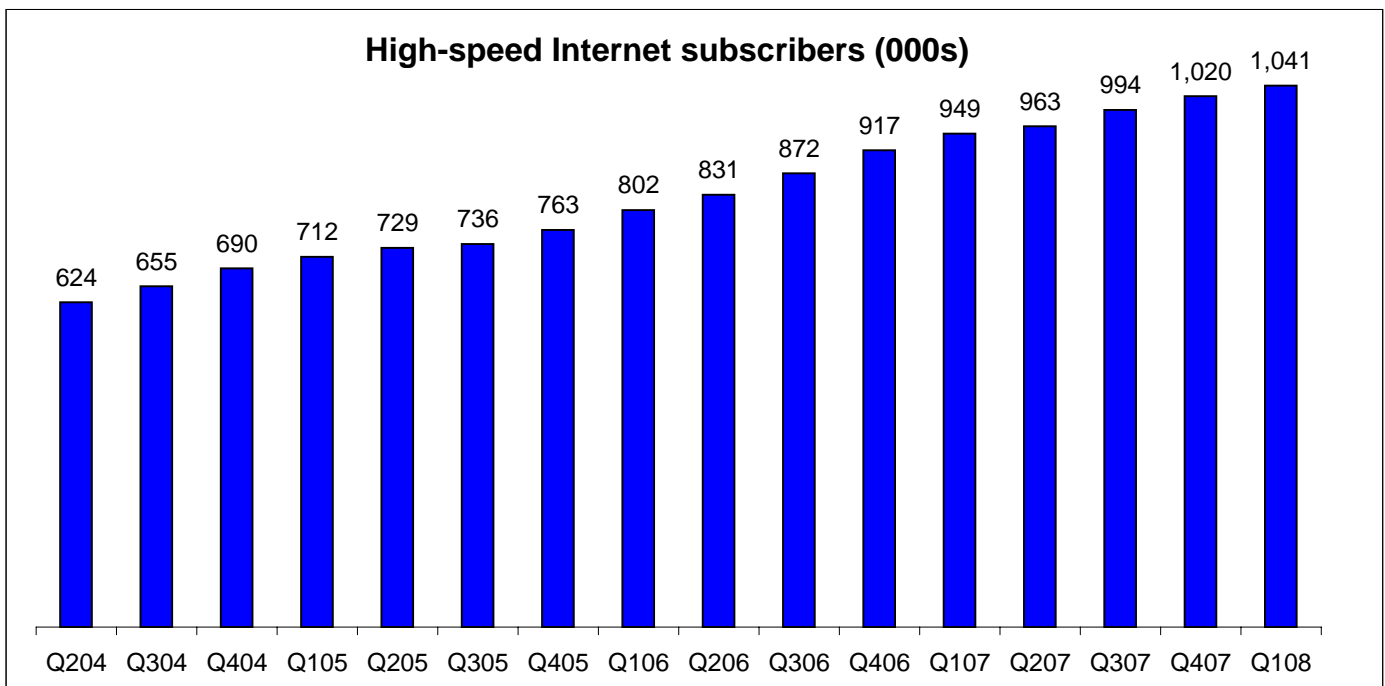
TELUS Wireline Operating Statistics

	Qtr 1			
	2008	2007	Change	% Change
Internet subscriber net adds (000s)				
High-speed	20.3	32.1	(12)	-36.8%
Dial-up	(8.9)	(12.5)	4	28.8%
Total	11.4	19.6	(8)	-41.8%
Internet subscribers (000s)				
High-speed	1,040.5	948.8	92	9.7%
Dial-up	146.4	181.6	(35)	-19.4%
Total	1,186.9	1,130.4	57	5.0%
Network access lines (NAL) (000s)				
Residential	2,545	2,741	(196)	-7.2%
Business	1,820	1,785	35	2.0%
Total	4,365	4,526	(161)	-3.6%
NAL net additions (losses) (000s)				
Residential	(51)	(34)	(17)	-50.0%
Business	12	12	-	0.0%
Total	(39)	(22)	(17)	-77.3%



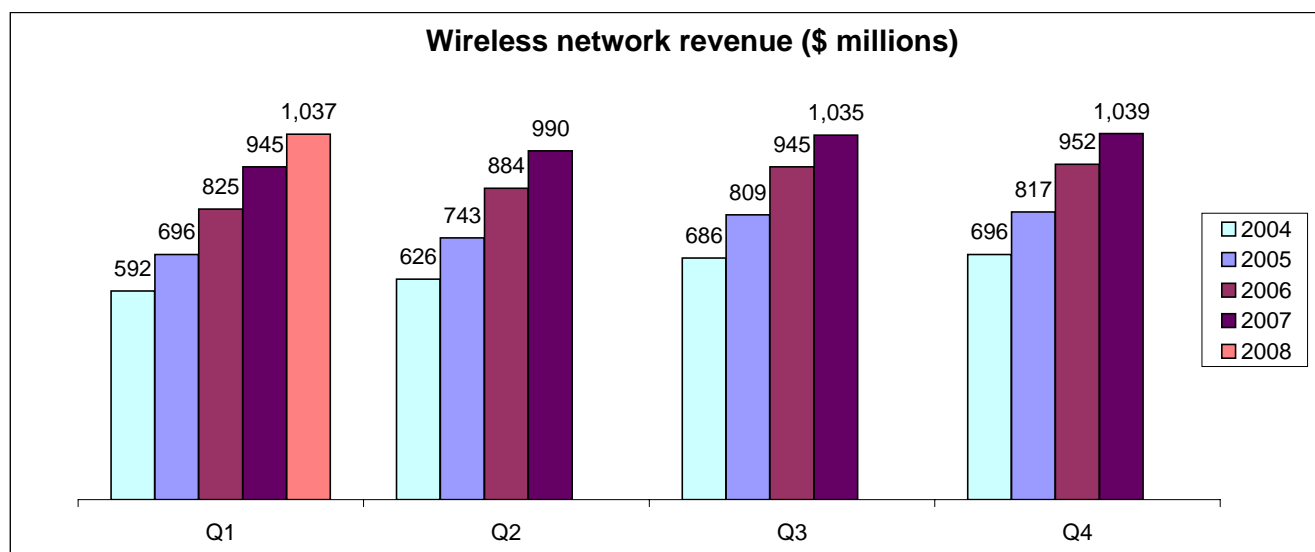
TELUS Wireline Operating Statistics - Historical Trend

	Quarterly					Annual 2007
	Q1/08	Q4/07	Q3/07	Q2/07	Q1/07	
Internet subscriber net adds (000s)						
High-speed	20.3	26.2	31.3	13.9	32.1	103.5
Dial-up	(8.9)	(9.3)	(7.6)	(9.4)	(12.5)	(38.8)
Total	11.4	16.9	23.7	4.5	19.6	64.7
Internet subscribers (000s)						
High-speed	1,040.5	1,020.2	994.0	962.7	948.8	1,020.2
Dial-up	146.4	155.3	164.6	172.2	181.6	155.3
Total	1,186.9	1,175.5	1,158.6	1,134.9	1,130.4	1,175.5
Network access lines (NAL) (000s)						
Residential	2,545	2,596	2,643	2,685	2,741	2,596
Business	1,820	1,808	1,800	1,793	1,785	1,808
Total	4,365	4,404	4,443	4,478	4,526	4,404
NAL net additions (losses) (000s)						
Residential	(51)	(47)	(42)	(56)	(34)	(179)
Business	12	8	7	8	12	35
Total	(39)	(39)	(35)	(48)	(22)	(144)



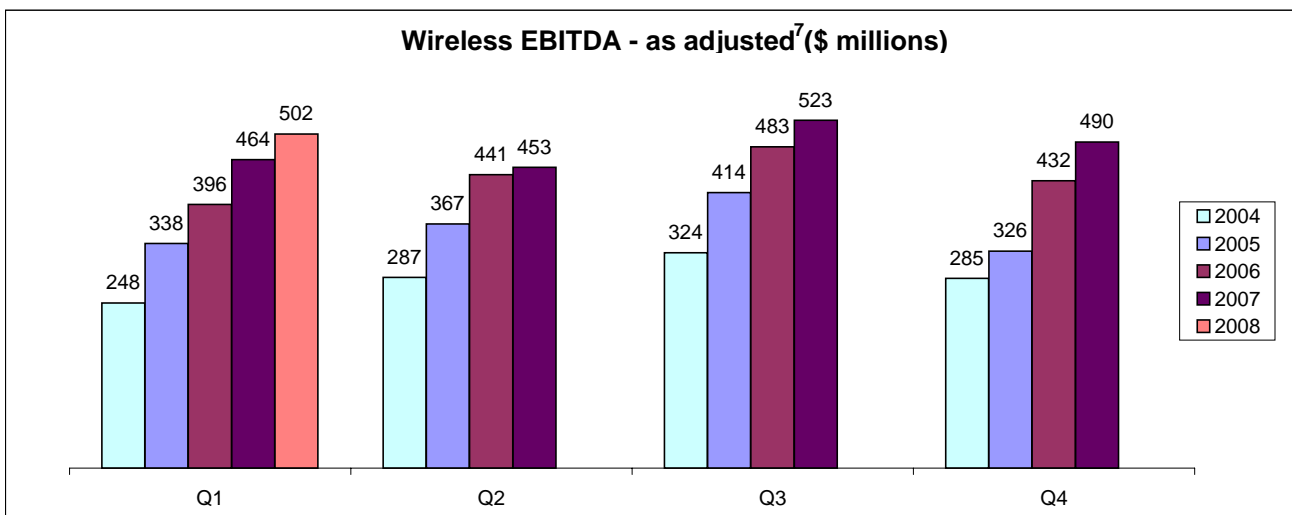
TELUS Wireless Operations

<i>\$ millions</i>	Qtr 1			
	2008	2007	Change	% Change
Revenues				
Network revenue	\$ 1,037.2	\$ 944.5	\$ 92.7	9.8%
Equipment revenue	62.8	55.5	7.3	13.2%
Total external revenue	1,100.0	1,000.0	100.0	10.0%
Intersegment revenue	7.0	6.3	0.7	11.1%
Total operating revenues	1,107.0	1,006.3	100.7	10.0%
Total operating expense	604.4	562.9	41.5	7.4%
EBITDA⁶	\$ 502.6	\$ 443.4	\$ 59.2	13.4%
Net-cash settlement feature expense (recovery)	(0.4)	20.4	(20.8)	-102.0%
EBITDA (as adjusted)⁷	\$ 502.2	\$ 463.8	\$ 38.4	8.3%
Restructuring costs	\$ 0.2	\$ 0.3	\$ (0.1)	-33.3%
COA expense	110.0	129.5	(19.5)	-15.1%
EBITDA (as adjusted)⁷ excluding COA	\$ 612.2	\$ 593.3	\$ 18.9	3.2%
EBITDA (as adjusted)⁷ margin (total revenue)	45.4%	46.1%	(0.7)	
EBITDA (as adjusted)⁷ margin (network revenue)	48.4%	49.1%	(0.7)	
Retention spend % network revenue	8.8%	7.3%	1.5	
Capital expenditures	64.5	111.2	(46.7)	-42.0%
Capital expenditure intensity⁸	5.8%	11.1%	(5.3)	
EBITDA (as adjusted)⁷ less capex	\$ 437.7	\$ 352.6	\$ 85.1	24.1%



TELUS Wireless Operations - Historical Trend

<i>\$ millions</i>	Quarterly					Annual 2007
	Q1/08	Q4/07	Q3/07	Q2/07	Q1/07	
Revenues						
Network revenue	\$ 1,037.2	\$ 1,039.4	\$ 1,034.8	\$ 989.8	\$ 944.5	\$ 4,008.5
Equipment revenue	62.8	71.1	70.5	58.2	55.5	255.3
Total external revenue	1,100.0	1,110.5	1,105.3	1,048.0	1,000.0	4,263.8
Intersegment revenue	7.0	6.9	7.0	6.7	6.3	26.9
Total operating revenues	1,107.0	1,117.4	1,112.3	1,054.7	1,006.3	4,290.7
Total operating expense	604.4	626.4	591.6	604.0	562.9	2,384.9
EBITDA⁶	\$ 502.6	\$ 491.0	\$ 520.7	\$ 450.7	\$ 443.4	\$ 1,905.8
Net-cash settlement feature expense (recovery)	(0.4)	(0.9)	2.3	1.8	20.4	23.6
EBITDA (as adjusted)⁷	\$ 502.2	\$ 490.1	\$ 523.0	\$ 452.5	\$ 463.8	\$ 1,929.4
Restructuring costs	\$ 0.2	\$ 0.2	\$ -	\$ 0.4	\$ 0.3	\$ 0.9
COA expense	\$ 110.0	\$ 148.4	\$ 137.4	\$ 150.4	\$ 129.5	\$ 565.7
EBITDA (as adjusted)⁷ excluding COA	\$ 612.2	\$ 638.5	\$ 660.4	\$ 602.9	\$ 593.3	\$ 2,495.1
EBITDA (as adjusted)⁷ margin (total revenue)	45.4%	43.9%	47.0%	42.9%	46.1%	45.0%
EBITDA (as adjusted)⁷ margin (network revenue)	48.4%	47.2%	50.5%	45.7%	49.1%	48.1%
Retention spend % network revenue	8.8%	8.6%	6.3%	8.2%	7.3%	7.6%
Capital expenditures	\$ 64.5	\$ 135.5	\$ 131.5	\$ 173.1	\$ 111.2	\$ 551.3
Capital expenditure intensity⁸	5.8%	12.1%	11.8%	16.4%	11.1%	12.8%
EBITDA (as adjusted)⁷ less capex	\$ 437.7	\$ 354.6	\$ 391.5	\$ 279.4	\$ 352.6	\$ 1,378.1

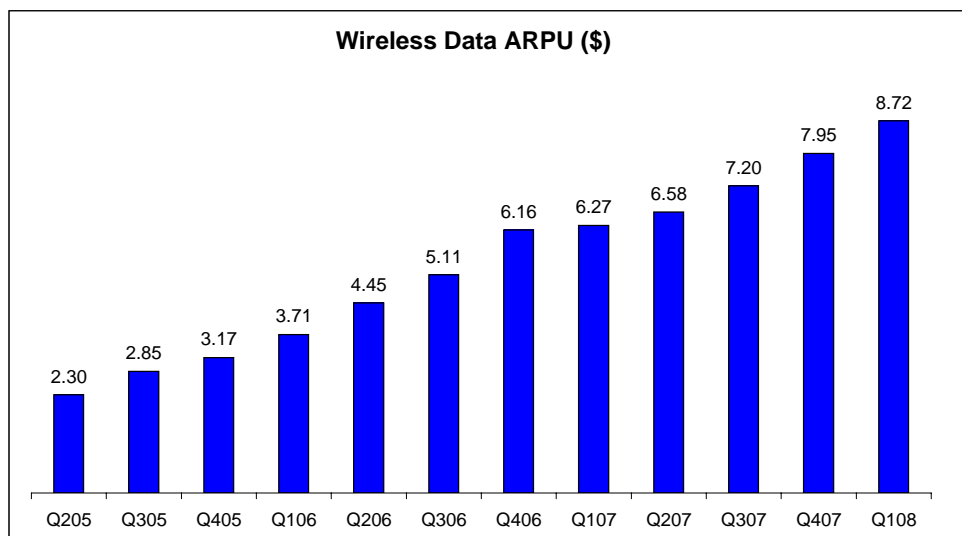


TELUS Wireless Operating Statistics

<i>population coverage in millions</i>	Qtr 1			
	2008	2007	Change	% Change
Subscriber gross adds (000s)				
Postpaid	204.2	173.3	30.9	17.8%
Prepaid	141.0	122.7	18.3	14.9%
Total	345.2	296.0	49.2	16.6%
Subscriber net adds (000s)				
Postpaid ^(A)	72.4	60.8	11.6	19.1%
Prepaid	16.0	29.7	(13.7)	-46.1%
Total	88.4	90.5	(2.1)	-2.3%
Digital subscribers (000s)				
End of period	5,565.6	4,994.8	570.8	11.4%
Percentage of total subscribers	98.4%	97.1%	1.3	
Subscribers (000s)				
Postpaid ^(A)	4,512.9	4,136.8	376.1	9.1%
Prepaid	1,143.4	1,007.0	136.4	13.5%
Total	5,656.3	5,143.8	512.5	10.0%
ARPU (\$) ⁹				
Data ARPU	\$61.88	\$62.03	\$ (0.15)	-0.2%
	\$8.72	\$6.27	\$ 2.45	39.1%
Churn, per month (%) ¹⁰	1.53%	1.35%	0.18	
Average minutes of use per subscriber per month (MOU)	394	382	12	3.1%
COA per gross subscriber addition (\$) ¹¹	\$319	\$438	(119)	-27.2%
Population coverage - digital incl. roaming/resale ^(B)	31.9	31.0	0.90	2.9%

^(A) Cumulative subscribers were reduced by approximately 2,600 in Q1-07 to reflect the discontinuation of network service to its cellular digital packet data (CDPD) subscribers.

^(B) Includes expanded coverage due to roaming/resale agreements principally with Bell Mobility (Bell Canada) of approximately 7.5 million PCS POPs.



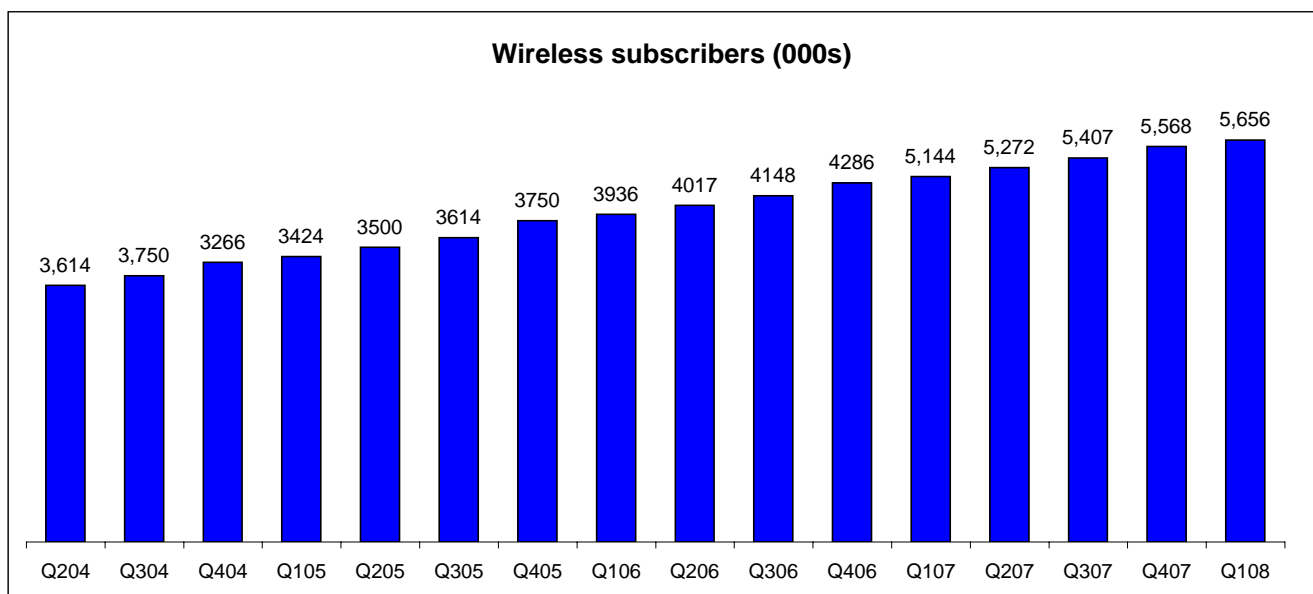
TELUS Wireless Operating Statistics - Historical Trend

	Quarterly					Annual 2007
	Q1/08	Q4/07	Q3/07	Q2/07	Q1/07	
<i>population coverage in millions</i>						
Subscriber gross adds (000s)						
Postpaid	204.2	240.4	217.1	219.2	173.3	850.0
Prepaid	141.0	180.7	145.8	134.8	122.7	584.0
Total	345.2	421.1	362.9	354.0	296.0	1,434.0
Subscriber net adds (000s)						
Postpaid ^(A)	72.4	106.4	98.2	99.2	60.8	364.6
Prepaid ^(B)	16.0	55.0	36.3	29.0	29.7	150.0
Total	88.4	161.4	134.5	128.2	90.5	514.6
Digital subscribers (000s)						
End of period	5,565.6	5,464.0	5,282.8	5,137.2	4,994.8	5,464.0
Percentage of total subscribers	98.4%	98.1%	97.7%	97.4%	97.1%	98.1%
Subscribers (000s)						
Postpaid ^(A)	4,512.9	4,440.5	4,334.2	4,236.0	4,136.8	4,440.5
Prepaid ^(B)	1,143.4	1,127.4	1,072.3	1,036.0	1,007.0	1,127.4
Total	5,656.3	5,567.9	5,406.5	5,272.0	5,143.8	5,567.9
ARPU (\$) ⁹						
Data ARPU	\$61.88	\$63.70	\$64.80	\$63.65	\$62.03	\$63.56
	\$8.72	\$7.95	\$7.20	\$6.58	\$6.27	\$7.02
Churn, per month (%) ¹⁰	1.53%	1.59%	1.43%	1.45%	1.35%	1.45%
Average minutes of use per subscriber per month (MOU)	394	411	410	411	382	404
COA per gross subscriber addition (\$) ¹¹	\$319	\$352	\$379	\$425	\$438	\$395
Population coverage - digital incl. roaming/resale ^(C)	31.9	31.6	31.6	31.5	31.0	31.6

^(A) Cumulative subscribers were reduced by approximately 2,600 in Q1-07 to reflect the discontinuation of network service to its cellular digital packet data (CDPD) subscribers.

^(B) Includes a one-time adjustment in Q4-07 of 5,124 deactivations to the prepaid net adds.

^(C) Includes expanded coverage due to roaming/resale agreements principally with Bell Mobility of approximately 7.5 million PCS POPs.



Non-GAAP measures and definitions of key operating indicators

¹ **Return on common equity** - For quarterly figures, Return on common equity is common share and non-voting share 12-month trailing income over the average quarterly equity for the 12-month period. For annual figures, Return on common equity is common share and non-voting share income over the average equity for the 12-month period.

² **EBITDA interest coverage ratio** is defined as EBITDA (excluding restructuring), divided by Financing costs before gains on redemption and repayment of debt, calculated on a 12-month trailing basis. This measure is substantially the same as the Coverage Ratio covenant in TELUS' new credit facilities.

³ **Free cash flow** is calculated as EBITDA, adding restructuring costs, cash interest received and excess of share compensation expense over share compensation payments, less cash interest paid, cash taxes, capital expenditures, cash restructuring payments, and cash payments related to Other expenses such as charitable donations and securitization fees.

⁴ **Net debt** is defined as Long-term Debt plus current maturities of Long-term Debt and cheques outstanding less Cash and temporary investments plus cross currency foreign exchange hedge liability (less cross currency foreign exchange hedge asset) related to U.S. dollar notes. The definition was changed in 2006 to include securitized accounts receivable, which is closer to methods used by credit rating agencies.

⁵ **Net debt to EBITDA** – excluding restructuring costs is defined as Net debt as at the end of the period divided by the 12-month trailing EBITDA excluding restructuring costs. TELUS' guideline range for Net debt to EBITDA is from 1.5 to 2.0 times. Historically, Net debt to EBITDA excluding restructuring costs is substantially the same as the Leverage Ratio covenant in TELUS' credit facilities.

⁶ **Earnings before interest, taxes, depreciation and amortization** (EBITDA) includes restructuring

⁷ **EBITDA (as adjusted)** excludes non-cash expense (recovery) associated with net-cash settlement feature for share option awards granted prior to 2005.

⁸ **Capital expenditure intensity** is defined as capital expenditures as a percentage of operating revenues.

⁹ **Average revenue per subscriber unit per month (ARPU)** is calculated as Network revenue divided by the average number of subscriber units on the network during the period and expressed as a rate per month. Data ARPU is a component of ARPU, calculated on the same basis for revenues derived from services such as text messaging, mobile computing, personal digital assistance devices, Internet browser activity and pay-per-use downloads.

¹⁰ **Churn per month** is calculated as the number of subscriber units disconnected during a given period divided by the average number of subscriber units on the network during the period, and expressed as a rate per month. A prepaid subscriber is disconnected when the subscriber has no usage for 90 days following expiry of the prepaid card.

¹¹ **Cost of acquisition (COA)** consists of the total of handset subsidies, commissions, and advertising and promotion expenses related to the initial subscriber acquisition during a given period. As defined, COA excludes costs to retain existing subscribers (retention spend).