

GNVI
Study Area: 542315
Study Year: 2007

REVENUE REQUIREMENT SUMMARY

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			INTERSTATE					INTRASTATE				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
1	Net Telecom Plant	Ln46	9,852,809	2,342,894	555,621	-	-	1,853,730	19,971	2,216,588	154,425	722,953	-	1,986,626
2	Rate Base Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-
3	RATE BASE	Ln1-2	9,852,809	2,342,894	555,621	-	-	1,853,730	19,971	2,216,588	154,425	722,953	-	1,986,626
4	Rate of Return	Records	10.3677%	11.2500%	11.2500%	11.2500%	11.2500%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%	10.0000%
5	RETURN ON RATE BASE	Ln3*4	1,021,512	263,576	62,507	-	-	185,373	1,997	221,659	15,443	72,295	-	198,663
6	Return Adjustment #1	Records	-	-	-	-	-	-	-	-	-	-	-	-
7	NET RETURN	Ln5-6	1,021,512	263,576	62,507	-	-	185,373	1,997	221,659	15,443	72,295	-	198,663
8	Fixed Charges	Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	Amortization of Excess Def Taxes	Ln47	-	-	-	-	-	-	-	-	-	-	-	-
10	Capitalized Payroll Taxes	Ln50	-	-	-	-	-	-	-	-	-	-	-	-
11	Depreciation Adjustment	Ln53	-	-	-	-	-	-	-	-	-	-	-	-
12	FIT Allowances/Disallowances	Ln22	-	-	-	-	-	-	-	-	-	-	-	-
13	Inc Adj Alloc on 2001	Ln59+60	-	-	-	-	-	-	-	-	-	-	-	-
14	Inc Adj Alloc on Big 3 Exp	Ln61+62	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Misc Inc Adjustment	Ln63	-	-	-	-	-	-	-	-	-	-	-	-
16	AFTER TAX INCOME	Note 1	1,021,512	263,576	62,507	-	-	185,373	1,997	221,659	15,443	72,295	-	198,663
17	State Income Tax	Ln52 or S-14, Ln20	239,153	61,707	14,634	-	-	43,399	468	51,894	3,615	16,926	-	46,510
18	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-
19	Net Federal Income Tax	Ln43	526,234	135,781	32,201	-	-	95,495	1,029	114,188	7,955	37,243	-	102,341
20	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-	-
21	Operating Expenses & Taxes	Ln17	7,981,770	2,002,033	313,324	-	-	1,370,905	12,480	1,715,777	100,155	541,507	-	1,925,588
22	Nonoperating Expenses	S-10 ,Ln17+18	-	-	-	-	-	-	-	-	-	-	-	-
23	Uncollectibles	Ln57	-	-	-	-	-	-	-	-	-	-	-	-
24	Other Adjustments (Net RR)	Records	-	-	-	-	-	-	-	-	-	-	-	-
25	NET REVENUE REQUIREMENT	Ln7+17..23-24	9,768,669	2,463,097	422,666	-	-	1,695,172	15,974	2,103,518	127,168	667,971	-	2,273,103
26	Gross Receipts Tax	Note 2	-	-	-	-	-	-	-	-	-	-	-	-
27	7340 Alw Fds Used Dur Constr	Ln15	299	72	14	-	-	60	1	71	5	21	-	56
28	REVENUE REQUIREMENT	Ln25+26-27	9,768,370	2,463,025	422,652	-	-	1,695,113	15,973	2,103,447	127,163	667,950	-	2,273,047
29	Distribution of Line 30	Ln28/28a	100.0000%	25.2143%	4.3267%	-	-	17.3531%	0.1635%	21.5332%	1.3018%	6.8379%	-	23.2695%
INCOME TAXES														
30	Net Return	Ln7	1,021,512	263,576	62,507	-	-	185,373	1,997	221,659	15,443	72,295	-	198,663
31	Fixed Charges	Ln8	-	-	-	-	-	-	-	-	-	-	-	-
32	Amortization of Excess Deferred Taxes	Ln9	-	-	-	-	-	-	-	-	-	-	-	-
33	Capitalized Payroll Taxes	Ln10	-	-	-	-	-	-	-	-	-	-	-	-
34	Depreciation Adjustment	Ln11	-	-	-	-	-	-	-	-	-	-	-	-
35	FIT Allowances/Disallowances	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
36	Inc Adj Alloc on 2001	Ln13	-	-	-	-	-	-	-	-	-	-	-	-
37	Inc Adj Alloc on Big 3 Exp	Ln14	-	-	-	-	-	-	-	-	-	-	-	-
38	Federal ITC Amortization	Ln44	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Income Adjustments	Ln31+35..37	-	-	-	-	-	-	-	-	-	-	-	-
40	Federal Taxable Income	Ln30-39 Gross Up	1,547,746	399,357	94,708	-	-	280,868	3,026	335,847	23,398	109,538	-	301,004
41	Federal Income Tax	34.0000%	526,234	135,781	32,201	-	-	95,495	1,029	114,188	7,955	37,243	-	102,341
42	Federal Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
43	Net Federal Income Tax	Ln41-42-38	526,234	135,781	32,201	-	-	95,495	1,029	114,188	7,955	37,243	-	102,341
44	Net Return	Ln30	1,021,512	263,576	62,507	-	-	185,373	1,997	221,659	15,443	72,295	-	198,663
45	Fixed Charges	Ln31	-	-	-	-	-	-	-	-	-	-	-	-
46	Other SIT Adjustments	Records	-	-	-	-	-	-	-	-	-	-	-	-
47	Federal Income Tax	Ln41	526,234	135,781	32,201	-	-	95,495	1,029	114,188	7,955	37,243	-	102,341
48	State Taxable Income	Ln44-47 Gross Up	1,697,834	438,083	103,892	-	-	308,105	3,319	368,414	25,667	120,161	-	330,193
49	State Income Tax	8.8400%	150,089	38,727	9,184	-	-	27,236	293	32,568	2,269	10,622	-	29,189
50	State Sur-Tax Allocation	Records	-	-	-	-	-	-	-	-	-	-	-	-
51	State ITC Amortization	Ln45	-	-	-	-	-	-	-	-	-	-	-	-
52	Net State Income Tax	Ln49-50-51	150,089	38,727	9,184	-	-	27,236	293	32,568	2,269	10,622	-	29,189

GNVI
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SEPARATED TELECOMMUNICATIONS PLANT SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
				InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
1	2110 Land & Support Assets	,Ln13	9,741,835	2,360,502	439,918	-	-	1,949,822	18,638	2,322,978	152,586	671,600	-	1,825,792
2	2210 COE-Switching	,Ln36	9,724,356	2,761,211	-	-	-	3,179,086	-	3,784,058	-	-	-	-
3	2220 COE-Operator	,Ln23	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission	,Ln76	6,288,477	1,297,736	883,998	-	-	926,667	16,741	1,103,010	84,349	568,975	-	1,407,000
5	2310 Info Orig/Term Equip	,Ln11	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	,Ln42	17,735,765	4,118,529	640,006	-	-	2,649,007	47,825	3,160,415	444,254	1,757,647	-	4,918,082
7	Total COE, IOT, C&WF	Ln2..6	33,748,597	8,177,476	1,524,004	-	-	6,754,760	64,566	8,047,483	528,603	2,326,622	-	6,325,082
8	Distribution of Line 7	Ln7/7a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
9	Equal Access - Investment	,Ln22	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Tangible Assets	,Ln31	-	-	-	-	-	-	-	-	-	-	-	-
11	TELECOM PLT IN SVC-EXCL 2690	Ln1+7+9+10	43,490,432	10,537,978	1,963,922	-	-	8,704,582	83,203	10,370,461	681,189	2,998,222	-	8,150,874
12	Distribution of Line 11	Ln11/11a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
13	2690 Intangible Assets	,Ln35	4,250	1,030	192	-	-	851	8	1,013	67	293	-	797
14	2001 TELECOM PLANT IN SVC	Ln11+13	43,494,682	10,539,008	1,964,114	-	-	8,705,432	83,211	10,371,474	681,256	2,998,515	-	8,151,671
15	Distribution of Line 14	Ln14/14a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
16	2110 Land Assets	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
17	2001 TPIS x/Land	Ln 14-16	43,494,682	10,539,008	1,964,114	-	-	8,705,432	83,211	10,371,474	681,256	2,998,515	-	8,151,671
18	Distribution of Line 17	Ln17/17a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
19	2002 Prop Hld Fut Telecom Use	,Ln6	-	-	-	-	-	-	-	-	-	-	-	-
20	2003 Plant Under Construction	,Ln10	740,917	179,528	33,458	-	-	148,294	1,417	176,675	11,605	51,079	-	138,861
21	2005 Telecom Plant Adjustment	,Ln14	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL TELECOM PLANT	Ln14+19..21	44,235,599	10,718,536	1,997,572	-	-	8,853,727	84,629	10,548,149	692,861	3,049,594	-	8,290,531
23	1220 Materials and Supplies	,Ln20	136,800	31,767	4,937	-	-	20,432	369	24,377	3,427	13,557	-	37,934
24	1500 Other Juris Assets-Net	,Ln14	-	-	-	-	-	-	-	-	-	-	-	-
25	3100 Accumulated Depreciation	,Ln28	35,297,502	8,604,677	1,473,850	-	-	7,158,725	66,165	8,528,843	551,175	2,390,416	-	6,523,651
26	Equal Access - Accum Depreciation	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
27	3200 Acc Dep-Hld for Fut Use	,Ln30	-	-	-	-	-	-	-	-	-	-	-	-
28	3400 Accum Amort-Tangible	,Ln31..32	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort-Intangible	,Ln33	3,155	764	142	-	-	631	6	752	49	218	-	591
30	3600 Accum Amort-Other	,Ln34	-	-	-	-	-	-	-	-	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	,Ln46	-	-	-	-	-	-	-	-	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	,Ln66	(258,750)	(62,418)	(12,157)	-	-	(51,113)	(505)	(60,896)	(4,110)	(18,184)	-	(49,367)
33	Equal Access - Deferred Oper Inc Taxes	,Ln25	-	-	-	-	-	-	-	-	-	-	-	-
34	4360 Other Deferred Credits-Net	,Ln67	-	-	-	-	-	-	-	-	-	-	-	-
35	4370 Other Jur Liab & Def Credits-Net	,Ln69	-	-	-	-	-	-	-	-	-	-	-	-
36	NET TELECOM PLANT A	Ln22+23-24..35	9,330,491	2,207,280	540,672	-	-	1,765,915	19,332	2,103,826	149,173	690,701	-	1,853,591
37	Distribution of Line 36	Ln36/36a	100.0000%	23.6566%	5.7947%	-	-	18.9263%	0.2072%	22.5479%	1.5988%	7.4026%	-	19.8660%
38	1402 Rural Tel Bank Stock B	,Ln16	-	-	-	-	-	-	-	-	-	-	-	-
39	Cash Working Capital C	,Ln21	523,288	135,848	14,992	-	-	88,009	641	112,993	5,267	32,319	-	133,217
40	Equal Access - Unamortized Expenses D	,Ln26	-	-	-	-	-	-	-	-	-	-	-	-
41	Investment Allow/Disallow E	,Ln31	-	-	-	-	-	-	-	-	-	-	-	-
42	Accum Depr/Amort Allow/Disallow F	,Ln72	-	-	-	-	-	-	-	-	-	-	-	-
43	4040 Customer Deposits G	,Ln37	970	235	44	-	-	194	2	231	15	67	-	182
44	4310 Other Long-Term Liab. H	,Ln57	-	-	-	-	-	-	-	-	-	-	-	-
45	Other Telecom Pl Adjust I	Records	-	-	-	-	-	-	-	-	-	-	-	-
46	NET TELECOM PLT & OTH RATE BASE ITEMS	A+B..F+I-(G+H)	9,852,809	2,342,894	555,621	-	-	1,853,730	19,971	2,216,588	154,425	722,953	-	1,986,626
47	Distribution of Line 46	Ln46/46a	100.0000%	23.7789%	5.6392%	-	-	18.8142%	0.2027%	22.4970%	1.5673%	7.3375%	-	20.1630%

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SEPARATED EXPENSE SUMMARY

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
				InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
1	Pit Spec Exp Accts 6210,6220													
2	6230,6310,6410	Ln30	1,001,806	241,864	44,448	-	-	196,083	1,985	233,631	16,510	71,694	-	195,592
3	PI Nonspec Account 6530	Ln19	459,285	111,287	20,740	-	-	91,926	879	109,518	7,194	31,663	-	86,078
4	Cust Oper Accts 6610,6620	Ln57	1,006,805	229,233	-	-	-	143,082	-	217,277	-	52,904	-	364,309
5	TOTAL BIG THREE EXPENSES	Ln2..4	2,467,896	582,384	65,188	-	-	431,091	2,864	560,426	23,703	156,261	-	645,979
6	Distribution of Line 5	Ln5/5a	100.0000%	23.5984%	2.6415%	-	-	17.4679%	0.1160%	22.7087%	0.9605%	6.3317%	-	26.1753%
7	Plant Specific Expenses	Ln31	1,198,987	289,642	53,352	-	-	235,548	2,362	280,649	19,598	85,288	-	232,548
8	Plant Nonspecific Expenses	Ln44	3,728,784	964,681	204,683	-	-	639,177	7,702	761,594	60,589	275,937	-	814,420
9	Customer Operations Expenses	Ln57	1,006,805	229,233	-	-	-	143,082	-	217,277	-	52,904	-	364,309
10	Corporate Operations Expenses	Ln16	1,917,105	484,488	49,530	-	-	327,544	2,176	425,813	18,010	118,727	-	490,817
11	7300 Contributions	Ln16	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL OPERATING EXPENSES	Ln7..11	7,851,681	1,968,044	307,566	-	-	1,345,352	12,240	1,685,334	98,197	532,855	-	1,902,093
13	Operating Taxes	Ln26	137,309	35,707	6,055	-	-	26,839	257	31,975	2,100	9,244	-	25,132
14	Equal Access Expenses	Ln35	-	-	-	-	-	-	-	-	-	-	-	-
15	Expense Allowances/Disallowances	Ln40	-	-	-	-	-	-	-	-	-	-	-	-
16	5240 Rent Revenues	Ln43	7,220	1,718	297	-	-	1,285	16	1,532	143	593	-	1,636
17	TOTAL OPERATING EXP & TAXES	Ln12+13..15-16	7,981,770	2,002,033	313,324	-	-	1,370,905	12,480	1,715,777	100,155	541,507	-	1,925,588
18	Distribution of Line 17	Ln17/17a	100.0000%	25.0826%	3.9255%	-	-	17.1755%	0.1564%	21.4962%	1.2548%	6.7843%	-	24.1248%
19	Total Depr & Amort	Ln43	3,052,738	712,813	183,623	-	-	545,833	6,810	650,386	53,285	243,785	-	656,203
20	Fixed Charges	Ln24	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Operating Revenue	Ln33	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Operating Expense & Taxes	Ln17	7,981,770	2,002,033	313,324	-	-	1,370,905	12,480	1,715,777	100,155	541,507	-	1,925,588
23	Uncollectibles	Ln57	-	-	-	-	-	-	-	-	-	-	-	-
24	Fixed Charges	Ln20	-	-	-	-	-	-	-	-	-	-	-	-
25	Income Adjustments	Ln63	-	-	-	-	-	-	-	-	-	-	-	-
26	Net Income	Ln21..25	(7,981,770)	(2,002,033)	(313,324)	-	-	(1,370,905)	(12,480)	(1,715,777)	(100,155)	(541,507)	-	(1,925,588)
27	Distribution of Line 26	Ln26/26a	100.0000%	25.0826%	3.9255%	-	-	17.1755%	0.1564%	21.4962%	1.2548%	6.7843%	-	24.1248%
28	TOTAL CASH OPER EXPENSES	Ln17+16-19+20	4,936,252	1,290,938	129,998	-	-	826,357	5,687	1,066,923	47,013	298,314	-	1,271,022
29	Distribution of Line 28	Ln28/28a	100.0000%	26.1522%	2.6335%	-	-	16.7406%	0.1152%	21.6140%	0.9524%	6.0433%	-	25.7487%
INCOME TAX CALCULATION														
31	Other Operating Income	Ln32	-	-	-	-	-	-	-	-	-	-	-	-
32	AFUDC	Ln15	299	72	14	-	-	60	1	71	5	21	-	56
33	Operating Revenue	Ln33-Ln31	-	-	-	-	-	-	-	-	-	-	-	-
34	Uncollectible Revenue	Ln57	-	-	-	-	-	-	-	-	-	-	-	-
34	Income Effect Jurisdictional Difference	Ln60	-	-	-	-	-	-	-	-	-	-	-	-
34	IRS Income Adjustment	Ln62	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL REVENUE & OTHER INCOME	Ln31..34	299	72	14	-	-	60	1	71	5	21	-	56
36	Contributions	Ln16	-	-	-	-	-	-	-	-	-	-	-	-
37	Operating Expenses	Ln12-Ln11	7,851,681	1,968,044	307,566	-	-	1,345,352	12,240	1,685,334	98,197	532,855	-	1,902,093
38	Operating Taxes	Ln26	137,309	35,707	6,055	-	-	26,839	257	31,975	2,100	9,244	-	25,132
39	Fixed Charges	Ln24	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL OPERATING EXPENSES	Ln36..39	7,988,990	2,003,751	313,621	-	-	1,372,190	12,496	1,717,309	100,297	542,100	-	1,927,225
41	State Taxable Income	Ln35-Ln40	(7,988,691)	(2,003,678)	(313,608)	-	-	(1,372,131)	(12,496)	(1,717,238)	(100,293)	(542,079)	-	(1,927,169)
42	State Income Tax	8.8400%	(706,200)	(177,125)	(27,723)	-	-	(121,296)	(1,105)	(151,804)	(8,866)	(47,920)	-	(170,362)
43	Federal Taxable Income	Ln35-Ln40	(7,988,691)	(2,003,678)	(313,608)	-	-	(1,372,131)	(12,496)	(1,717,238)	(100,293)	(542,079)	-	(1,927,169)
44	State Income Tax	Ln42	(706,200)	(177,125)	(27,723)	-	-	(121,296)	(1,105)	(151,804)	(8,866)	(47,920)	-	(170,362)
45	Net Federal Taxable Income	Ln43-Ln44	(7,282,491)	(1,826,553)	(285,885)	-	-	(1,250,834)	(11,391)	(1,565,434)	(91,427)	(494,159)	-	(1,756,807)
46	Federal Income Tax	34.0000%	(2,476,047)	(621,028)	(97,201)	-	-	(425,284)	(3,873)	(532,248)	(31,085)	(168,014)	-	(597,314)
47	Amortization of Investment Tax Credit	Ln44	-	-	-	-	-	-	-	-	-	-	-	-
48	Federal Income Tax	Ln46-Ln47	(2,476,047)	(621,028)	(97,201)	-	-	(425,284)	(3,873)	(532,248)	(31,085)	(168,014)	-	(597,314)

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GENERAL SUPPORT FACILITIES

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			INTERSTATE TOLL					INTRASTATE TOLL				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other
			COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
SEPARATIONS FACTORS														
1	Carrier Classification	Records	B											
2	Big Three Expenses Distr	Ln6	100.0000%	23.5984%	2.6415%	-	-	17.4679%	0.1160%	22.7087%	0.9605%	6.3317%	-	26.1753%
3	Total COE, IOT, C&WF Distr	Ln8	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
LAND & SUPPORT ASSETS SEPARATION														
4	2110 Land & Support Assets													
5	Support Assets-Joint x/GSF - B&C	Note 1	8,046,118	1,949,620	363,343	-	-	1,610,425	15,393	1,918,628	126,026	554,698	-	1,507,984
6	General Support Facilities - B&C	Note 1	1,695,718	410,882	76,574	-	-	339,397	3,244	404,350	26,560	116,902	-	317,807
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Support Assets	Ln5..7	9,741,835	2,360,502	439,918	-	-	1,949,822	18,638	2,322,978	152,586	671,600	-	1,825,792
9	Distribution of Line 8	Ln8/8a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
10	Land	Note 1	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Land	Ln10..11	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL LAND & SUPPORT ASSETS	Ln8+12	9,741,835	2,360,502	439,918	-	-	1,949,822	18,638	2,322,978	152,586	671,600	-	1,825,792
14	Distribution of Line 13	Ln13/13a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%

Note 1: If Carrier Classification = A, then
If Carrier Classification = B, then

Ln5a*2, Ln6a*2, Ln10a*2
Ln5a*3, Ln6a*3, Ln10a*3

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CENTRAL OFFICE EQUIPMENT

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Sheet 1 of 3

			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
SEPARATIONS FACTORS														
1	WSWS Pct-Switchboards	Records	-	-		-		-		-		-	-	-
2	WSWS Pct-Directory Assistance	Records	-	-		-		-		-		-	-	-
3	Sub Line MOU Pct	Records	100.0000%	10.5808%		-		15.7147%		18.7052%		14.3649%	-	40.6344%
4	SOB Toll MOU Pct	Records	-	-		-		-		-		-	-	-
5	WSWS Pct-TSPS Oper Position	Records	-	-		-		-		-		-	-	-
6	Real Processor Time Pct-RTA	Records	-	-		-		-		-		-	-	-
7	Real Processor Time Pct-TSPS	Records	-	-		-		-		-		-	-	-
8	REL MOU's - Tandem Switching	Records	-	-		-		-		-		-	-	-
9	Trans Measured DEM Pct	Records	100.0000%	28.3948%		-		32.6920%		38.9132%		-	-	-
COE CATEGORIES 1-3 SEPARATION														
10	2220 Operator Systems													
11	Cat 1-Operator Systems													
12	Loc,Toll,DSA,DSB,and													
13	Traffic Switchboards	Ln13a*1	-	-		-		-		-		-	-	-
14	Aux-Direct Assist	Ln14a*2	-	-		-		-		-		-	-	-
15	Aux-Intercept	Ln15a*3	-	-		-		-		-		-	-	-
16	Jt Exch & Toll SOB	Ln16a*4	-	-		-		-		-		-	-	-
17	TSPS-Oper Position	Ln17a*5	-	-		-		-		-		-	-	-
18	TSPS-RTA	Ln18a*6	-	-		-		-		-		-	-	-
19	TSPS-Other	Ln19a*7	-	-		-		-		-		-	-	-
20	Direct Assignment	Direct	-	-		-		-		-		-	-	-
21	Total Cat 1	Ln13..20	-	-		-		-		-		-	-	-
22	Distribution of Line 21	Ln21/21a	-	-		-		-		-		-	-	-
23	TOTAL COE-OPERATOR	Ln21	-	-		-		-		-		-	-	-
24	Distribution of Line 23	Ln23/23a	-	-		-		-		-		-	-	-
25	2210 Central Office Switching													
26	Cat 2-Tandem Switching	Ln26a*8	-	-		-		-		-		-	-	-
27	Direct Assignment	Direct	-	-		-		-		-		-	-	-
28	Total Cat 2	Ln26..27	-	-		-		-		-		-	-	-
29	Distribution of Line 28	Ln28/28a	-	-		-		-		-		-	-	-
30														
31	Cat 3-Local Switching - TS	Ln31a*9	9,724,356	2,761,211		-		3,179,086		3,784,058		-	-	-
32	Cat 3-Local Switching - NTS	Ln32a*9	-	-		-		-		-		-	-	-
33	Direct Assignment	Direct	-	-		-		-		-		-	-	-
34	Total Cat 3	Ln31..33	9,724,356	2,761,211		-		3,179,086		3,784,058		-	-	-
35	Distribution of Line 34	Ln34/34a	100.0000%	28.3948%		-		32.6920%		38.9132%		-	-	-
36	TOTAL COE-SWITCHING	Ln28+34	9,724,356	2,761,211		-		3,179,086		3,784,058		-	-	-
37	Distribution of Line 36	Ln36/36a	100.0000%	28.3948%		-		32.6920%		38.9132%		-	-	-

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CENTRAL OFFICE EQUIPMENT

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			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other	
			TOTAL COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)
SEPARATIONS FACTORS														
38	WB Line	Records	-		-		-		-		-	-	-	-
39	Ex Trk WB	Records	-		-		-		-		-	-	-	-
40	REL MOU's - Exchange Trunk	Records	-		-		-		-		-	-	-	-
41	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		15.7147%		18.7052%		10.5995%		29.9806%
42	COE Cat 4.21-Furn to Others Pct	Records	-		-		-		-		-	-	-	-
43	Interexchange Trk WB	Records	-		-		-		-		-	-	-	-
COE CATEGORY 4 SEPARATION														
44	2230 Central Office - Transmission													
45	Cat 4.1-Exchange Circuit													
46	4.11 Wideband-Line	Ln46a*38	-		-		-		-		-	-	-	-
47	Direct Assignment	Direct	852,911	-	819,513	-	-	6,026	-	25,160	-	-	-	2,212
48	4.12 Exch Trunk - EAS	Direct	73,663									73,663		
49	Ex Trk x/WB - Basic	Ln49a*40	-	-	-	-	-	-	-	-	-	-	-	-
50	Ex Trk x/WB - Basic DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-
51	Ex Trk WB	Ln51a*39	-	-	-	-	-	-	-	-	-	-	-	-
52	Exch Trk WB - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	4.13 Ex Line x/WB													
54	Joint MSG	Ln64b*41	4,672,982	1,168,245		-		734,345		874,091		495,313	-	1,400,988
55	PL & Local	Ln64c.i	42,438		10,451			4,434		23,753		-	-	3,800
56	Direct Assignment - Basic/Special	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57	Cat 4.2-Interexchange													
58	4.21 Furn to Others	Ln58a*42	-	-	-	-	-							
59	4.22 Wideband													
60	Joint MSG	Ln60a*43	-		-		-		-		-		-	-
61	PL	Direct	-		-		-		-		-		-	-
62	Direct Assignment	Direct	72,850	-	48,274	-	-	3,950	-	20,626	-	-	-	-

			INTERSTATE TOLL				INTRASTATE TOLL				EAS	User Defined	Other
			TOTAL COMPANY (a)	Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)	(g)	(h)	(i)		
ASSIGNMENT OF COE CAT 4.13													
63	COE Cat 4.13 Working Loops	Records	14,889.0	14,755.0	33.0	-	14.0	75.0	-	-	12.0		
64	COE Cat 4.13 Assigned Invest	Note 1	4,715,420	4,672,982	10,451	-	4,434	23,753	-	-	3,800		

Note 1: Cost per loop =

316.7049

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CENTRAL OFFICE EQUIPMENT

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			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b) PL (c)	IntraLATA MSG (d) PL (e)	InterLATA MSG (f) PL (g)	IntraLATA MSG (h) PL (i)	EAS (j)	User Defined (k)	Other (l)					
SEPARATIONS FACTORS															
65 Conversation Minutes Pct	Records		100.0000%	23.5125%	-	34.9211%	41.5664%	-	-	-					
66 Host/Remote MOU Miles Pct	Records		100.0000%	7.8084%	-	12.2693%	13.6025%	-	-	66.3198%					
COE CATEGORY 4 SEPARATION (Cont)															
67 4.23 All Other															
68 Joint MSG	Ln82*64		550,732	129,491	-	192,322	228,919	-	-	-					
69 PL, TWX & Local	Ln82c..i		22,901	-	5,760	-	2,331	-	14,811	-					
70 Direct Assignment - Nonaccess	Direct		-	-	-	-	-	-	-	-					
71 Cat 4.3-Host/Remote MSG															
72 Joint (x/WATS)	Ln72a*66		-	-	-	-	-	-	-	-					
73 WATS	Direct		-	-	-	-	-	-	-	-					
74 Direct Assignment	Direct		-	-	-	-	-	-	-	-					
75 Total Cat 4	Ln46..62+67..74		6,288,477	1,297,736	883,998	-	-	926,667	16,741	1,103,010	84,349	568,975	-	1,407,000	
76 TOTAL COE-TRANSMISSION	Ln75		6,288,477	1,297,736	883,998	-	-	926,667	16,741	1,103,010	84,349	568,975	-	1,407,000	
77 Distribution of Line 76	Ln76/76a		100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%	
78 TOTAL CENTRAL OFFICE EQUIP	Ln23+36+76		16,012,832	4,058,948	883,998	-	-	4,105,753	16,741	4,887,068	84,349	568,975	-	1,407,000	
79 Distribution of Line 78	Ln78/78a		100.0000%	25.3481%	5.5206%	-	-	25.6404%	0.1045%	30.5197%	0.5268%	3.5532%	-	8.7867%	

			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
			InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other	
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)
ASSIGNMENT OF COE CAT 4.23														
80	COE Cat 4.23 - Terms -	Records	2,091.50	-	21.00	-	-	8.50	-	54.00	-	-	-	-
	-Joint Message Total Terminations		2,008											
81	COE Cat 4.23 - Terms	Note 1	573,634	-	5,760	-	-	2,331	-	14,811	-	-	-	-
82	-Joint Message Total Allocated Investment	Note 1	550,732											

Note 1: Cost per termination =

274.27

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INFORMATION ORIGIN/TERM EQUIPMENT

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LINE	DESCRIPTION	SOURCE												
			TOTAL COMPANY (a)	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
				InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)
SEPARATIONS FACTORS														
1	Gross Allocator (Trans SPF)	Records	100.0000%	25.0000%		-		15.7147%		18.7052%		10.5995%	-	29.9806%
2	REL MOU's - Coinless Pub Tel	Records	-	-		-		-		-		-	-	-
IOT EQUIPMENT SEPARATION														
3	2310 Info Orig/Term Equip													
4	Cat 1-Other IOT	Ln4a*1	-	-		-		-		-		-	-	-
5	Coins Pub Tel Eq	Ln5a*2	-	-		-		-		-		-	-	-
6	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Category 1	Ln4..6	-	-	-	-	-	-	-	-	-	-	-	-
8	Distribution of Line 7	Ln7/7a	-	-	-	-	-	-	-	-	-	-	-	-
9	Cat 2-Cust Prem Equip	Direct	-											-
10	Distribution of Line 9	Ln9/9a	-	-	-	-	-	-	-	-	-	-	-	-
11	TOTAL INFO ORIG/TERM EQUIP	Ln7+9	-	-	-	-	-	-	-	-	-	-	-	-
12	Distribution of Line 11	Ln11/11a	-	-	-	-	-	-	-	-	-	-	-	-

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CABLE AND WIRE FACILITIES

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Sheet 1 of 2

		INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
		TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other	
SOURCE			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)	
SEPARATIONS FACTORS														
1 Gross Allocator Pct (Trans SPF)	Records	100.0000%	25.0000%		-		15.7147%		18.7052%		10.5995%	-	29.9806%	
2 REL MOU's - Exchange Trunk	Records	-	-		-		-		-		-	-	-	
3 WB Line	Records	-		-				-		-	-	-	-	
4 MOU Pct-Ex Trk WB	Records	-	-	-	-	-	-	-	-	-	-	-	-	
C&WF CAT 1-2 SEPARATION														
5 2410 Cable & Wire Facilities														
6 Cat 1-Exch Line x/WB														
7 1.1 Intra PL & WATS	Ln22e..i	110,865					15,367			82,325	-	-	13,172	
8 1.2 Inter PL & WATS	Ln22c..d	36,223		36,223		-								
9 1.3 Jointly Used	Ln22b*1	16,196,138	4,049,035		-		2,545,175		3,029,520		1,716,710	-	4,855,699	
10 Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
11 Total Category 1	Ln7..10	16,343,226	4,049,035	36,223	-	-	2,545,175	15,367	3,029,520	82,325	1,716,710	-	4,868,871	
12 Cat 2-WB & Exch Trunk														
13 Ex Trk - joint message	Ln13a*2	-	-		-		-		-		-	-	-	
14 Ex Trk - EAS	Direct	40,937									40,937			
15 Ex Line WB	Ln15a*3	-		-		-				-	-	-	-	
16 WB Line	Direct	349,033	-	233,251	-	-	-	20,869	-	87,238	-	-	7,676	
17 WB Trunk	Ln17a*4	-	-	-	-	-	-	-	-		-	-	-	
18 WB Trunk DA	Direct	-	-	-	-	-	-	-	-		-	-	-	
19 Total Category 2		389,970	-	233,251	-	-	-	20,869	-	87,238	40,937	-	7,676	

			TOTAL COMPANY (a)	INTERSTATE TOLL				INTRASTATE TOLL		EAS	User Defined (h)	Other (i)
LINE	DESCRIPTION	SOURCE		Joint MSG (b)	InterLATA PL (c)	IntraLATA PL (d)	InterLATA PL (e)	IntraLATA PL (f)				
ASSIGNMENT OF C&WF CAT 1												
20	C&WF Cat 1 Working Loops	Records	14,889	14,755	33	-	14	75	-	-	-	12
21	Distribution of Line 21	Ln20/20a	100.0000%	99.1000%	0.2216%	-	0.0940%	0.5037%	-	-	-	0.0806%
22	Cat 1-Ex Line x/WB	Ln22a*21	16,343,226	16,196,138	36,223	-	15,367	82,325	-	-	-	13,172

Note 1: Cost per loop = 1,097.6712

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CABLE AND WIRE FACILITIES

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Sheet 2 of 2

			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
			TOTAL COMPANY (a)	InterLATA MSG (b)	PL (c)	IntraLATA MSG (d)	PL (e)	InterLATA MSG (f)	PL (g)	IntraLATA MSG (h)	PL (i)	EAS (j)	User Defined (k)	Other (l)	
SEPARATIONS FACTORS															
23	Interexchange Trk WB	Records	-		-		-		-		-	-	-	-	
24	CMM Pct-IX x/WB	Records	100.0000%	22.8433%		-		34.1305%		43.0262%		-	-	-	
25	C&WF TWX Connect Min Miles Pct-IT	Records	100.0000%	22.8433%		-		34.1305%		43.0262%		-	-	-	
26	C&WF TWX Connect Min Miles Pct-Rmt	Records	100.0000%	22.8433%		-		34.1305%		43.0262%		-	-	-	
27	Host/Remote MOU Miles Pct	Records	100.0000%	7.8084%		-		12.2693%		13.6025%		-	-	66.3198%	
C&WF CAT 3-4 SEPARATION															
28	Cat 3-Interexchange C&WF														
29	WB PL - Direct Assignment	Direct	682,370	-	365,490	-	-	-	10,427	-	264,918	-	-	41,536	
30	WB - Joint Message	Ln30a*23	-		-		-		-		-	-	-	-	
31	Joint MSG x/WB	Ln48b*24	304,221	69,494				103,832		130,895		-	-	-	
32	PL, TWX & Local x/WB	Ln49c.i	15,977		5,042				1,162		9,773	-	-	-	
33	Joint TWX-IT	Ln49j*25	-	-		-		-		-		-	-	-	
34	Joint TWX-Rmt	Ln49k*26	-	-		-		-		-		-	-	-	
35	Direct Assignment - Nonaccess	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
36	Total Category 3	Ln28..35	1,002,569	69,494	370,532	-	-	103,832	11,588	130,895	274,691	-	-	41,536	
37	Cat 4-Host/Remote C&WF														
38	Joint (x/WATS)	Ln38a*27	-	-		-		-		-		-	-	-	
39	WATS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
40	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
41	Total Category 4	Ln38..40	-	-	-	-	-	-	-	-	-	-	-	-	
42	TOTAL CABLE & WIRE FACILITIES	Ln11+19+36+41	17,735,765	4,118,529	640,006	-	-	2,649,007	47,825	3,160,415	444,254	1,757,647	-	4,918,082	
43	Distribution of Line 42	Ln42/42a	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%	

			INTERSTATE TOLL				INTRASTATE TOLL						
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	Joint MSG Excl TWX (b)	Inter LATA (c)	Intra LATA (d)	Inter LATA (e)	Intra LATA (f)	EAS (g)	User Defined (h)	Other (i)	Jt MSG TWX Intertoll (j)	Remote (k)
ASSIGNMENT OF C&WF CAT 3													
44	Equip IX Circ Miles-MSG	Records	11,453	10,881.65									
45	-PL,TWX&Local	Records			180.36	-	41.56	349.57	-	-	-	-	-
46	Distribution of Line 44	Ln44/44a	100.0000%	95.0103%									
47	Distribution of Line 45	Ln45/44a			1.5747%	-	0.3628%	3.0522%	-	-	-	-	-
48	Cat 3-All Other xWB-MSG	Ln48a*46	320,199	304,221									
49	-PL,TWX&Local	Ln48a*47			5,042	-	1,162	9,773	-	-	-	-	-

Note 1: Cost per circuit mile =

27.96

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AMORTIZABLE ASSETS

S-8

			INTERSTATE TOLL				INTRASTATE TOLL				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other
			COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
SEPARATIONS FACTORS														
1	Land & Support Assets Distr	Ln14	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
2	2210 COE-Switch Distr	Ln37	100.0000%	28.3948%	-	-	-	32.6920%	-	38.9132%	-	-	-	-
3	2220 COE-Operator Systems Distr	Ln24	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE-Transmission Distr	Ln77	100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%
5	2310 IOT Distr	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF Distr	Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%
7	2001 TPIS	Ln8	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
8	2001 TPIS incl 2680	S-2,Ln11	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
TANGIBLE ASSETS-CAPITAL LEASES SEP														
9	2680 Tangible Assets - Capital Leases													
10	2110 Land & Supt Assets	Ln10a*1	-	-	-	-	-	-	-	-	-	-	-	-
11	2210 COE-Switching	Ln11a*2	-	-	-	-	-	-	-	-	-	-	-	-
12	2220 COE-Operator	Ln12a*3	-	-	-	-	-	-	-	-	-	-	-	-
13	2230 COE-Transmission	Ln13a*4	-	-	-	-	-	-	-	-	-	-	-	-
14	2310 IOT	Ln14a*5	-	-	-	-	-	-	-	-	-	-	-	-
15	2410 C&WF	Ln15a*6	-	-	-	-	-	-	-	-	-	-	-	-
16	Not classified by account	Ln16a*7	-	-	-	-	-	-	-	-	-	-	-	-
17	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CAPITAL LEASES	Ln10..17	-	-	-	-	-	-	-	-	-	-	-	-
19	Distribution of Line 18	Ln18/18a	-	-	-	-	-	-	-	-	-	-	-	-
TANGIBLE ASSETS-LEASEHLD IMPROVE SEP														
20	2680 Tangible Assets - Leasehld Improve													
21	2110 Land & Supt Assets	Ln21a*1	-	-	-	-	-	-	-	-	-	-	-	-
22	2210 COE-Switching	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-
23	2220 COE-Operator	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-
24	2230 COE-Transmission	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-
25	2310 IOT	Ln25a*5	-	-	-	-	-	-	-	-	-	-	-	-
26	2410 C&WF	Ln26a*6	-	-	-	-	-	-	-	-	-	-	-	-
27	Not classified by account	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln21..28	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln29/29a	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL TANGIBLE ASSETS	Ln18+29	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln31/31a	-	-	-	-	-	-	-	-	-	-	-	-
INTANGIBLE ASSETS SEPARATION														
33	2690 Intangible Assets	Ln33a*8	4,250	1,030	192	-	-	851	8	1,013	67	293	-	797
34	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln33..34	4,250	1,030	192	-	-	851	8	1,013	67	293	-	797
36	Distribution of Line 35	Ln35/35a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%

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TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS

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			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other	
			COMPANY (a)	MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				(j)
SEPARATIONS FACTORS															
1	2001 TPIS Distr	Ln15	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
2	2410 C&WF Distr	Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%	
3	Equal Access MOU Pct	Records	-	-	-	-	-	-	-	-	-	-	-	-	
OTHER ACCOUNTS SEPARATION															
4	2002 Prop Hld Fut Telecom Use	Ln4a*1	-	-	-	-	-	-	-	-	-	-	-	-	
5	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
6	TOTAL PROP HLD FUT TELECOM USE	Ln4..5	-	-	-	-	-	-	-	-	-	-	-	-	
7	Distribution of Line 6	Ln6/6a	-	-	-	-	-	-	-	-	-	-	-	-	
8	2003 Plt Under Constr	Ln8a*1	740,917	179,528	33,458	-	-	148,294	1,417	176,675	11,605	51,079	-	138,861	
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
10	TOTAL PLT UNDER CONSTR	Ln8..9	740,917	179,528	33,458	-	-	148,294	1,417	176,675	11,605	51,079	-	138,861	
11	Distribution of Line 10	Ln10/10a	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
12	2005 Telecom Plant Adjust	Ln12a*1	-	-	-	-	-	-	-	-	-	-	-	-	
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
14	TOTAL TELECOM PLANT ADJUST	Ln12..13	-	-	-	-	-	-	-	-	-	-	-	-	
15	Distribution of Line 14	Ln14/14a	-	-	-	-	-	-	-	-	-	-	-	-	
MISC ACCOUNTS SEPARATION															
16	1402 Class B RTB Stock	Ln16a*1	-	-	-	-	-	-	-	-	-	-	-	-	
17	1438 Deferred Charges	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-	
18	1220 Material & Supl x/CPE	Ln18a*2	136,800	31,767	4,937	-	-	20,432	369	24,377	3,427	13,557	-	37,934	
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
20	TOTAL MATERIALS AND SUPPLIES	Ln18..19	136,800	31,767	4,937	-	-	20,432	369	24,377	3,427	13,557	-	37,934	
21	Cash Working Capital	CWC	523,288	135,848	14,992	-	-	88,009	641	112,993	5,267	32,319	-	133,217	
EQUAL ACCESS INVESTMENT SEPARATION															
22	Equal Access Gross Investment	Ln22a*3	-	-	-	-	-	-	-	-	-	-	-	-	
23	Equal Access Gross Investment - DA	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
24	Accum Depreciation	Ln24a*3	-	-	-	-	-	-	-	-	-	-	-	-	
25	Deferred Oper Inc Taxes	Ln25a*3	-	-	-	-	-	-	-	-	-	-	-	-	
26	Unamortized Expenses	Ln26a*3	-	-	-	-	-	-	-	-	-	-	-	-	
27	TOTAL NET EQUAL ACCESS INVESTMENT	Ln22-24-25+26	-	-	-	-	-	-	-	-	-	-	-	-	
28	Distribution of Line 27	Ln27/27a	-	-	-	-	-	-	-	-	-	-	-	-	
INVEST ALLOW/DISALLOW SEPARATION															
29	Investment Allow/Disallowances	Ln29a*1	-	-	-	-	-	-	-	-	-	-	-	-	
30	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
31	TOTAL INVEST ALLOW/DISALLOWANCES	Ln29..30	-	-	-	-	-	-	-	-	-	-	-	-	

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CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS

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LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
				InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)
SEPARATIONS FACTORS														
1	2001 TPIS Distr	,Ln15	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
2	2003 PUC-Pct	,Ln11	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
3	Corp Oper Expenses Distr	,Ln17	100.0000%	25.2718%	2.5836%	-	-	17.0853%	0.1135%	22.2113%	0.9394%	6.1930%	-	25.6020%
4	2680 Capital Leases Distr	,Ln19	-	-	-	-	-	-	-	-	-	-	-	-
5	Net Telecom Plant Distrexcl 4040, 4310	,Ln37	100.0000%	23.6566%	5.7947%	-	-	18.9263%	0.2072%	22.5479%	1.5988%	7.4026%	-	19.8660%
6	2110 Support Assets Distr	,Ln9	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
7	2210 COE-Switching Distr	,Ln37	100.0000%	28.3948%	-	-	-	32.6920%	-	38.9132%	-	-	-	-
8	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-
9	2230 COE-Transmission Distr	,Ln77	100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%
10	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-
11	2410 C&WF Distr	,Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%
12	COE, IOT, C&WF	,Ln8	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
13	Big Three Expenses Distr	,Ln6	100.0000%	23.5984%	2.6415%	-	-	17.4679%	0.1160%	22.7087%	0.9605%	6.3317%	-	26.1753%
OTHER INCOME SEPARATION														
14	7300 Nonoper Inc & Expenses													
15	Alw Fds Used Dur Constr	Ln15a*2	299	72	14	-	-	60	1	71	5	21	-	56
16	Contributions	Ln16a*3	-	-	-	-	-	-	-	-	-	-	-	-
17	Abandoned Construction	Ln17a*1	-	-	-	-	-	-	-	-	-	-	-	-
18	Other Nonoperating Expense	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	Fixed Charges													
20	Interest on Capital Leases	Ln20a*4	-	-	-	-	-	-	-	-	-	-	-	-
21	Fixed Charges Excl Capital Leases	Ln21a*5	-	-	-	-	-	-	-	-	-	-	-	-
22	Amortization of Debt Discount	Ln22a*5	-	-	-	-	-	-	-	-	-	-	-	-
23	Other Interest	Ln23a*5	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL FIXED CHARGES	Ln20..21	-	-	-	-	-	-	-	-	-	-	-	-
25	5240 Rent Revenues													
26	Support Assets	Ln26a*6	4,070	986	184	-	-	815	8	971	64	281	-	763
27	COE-Switching	Ln27a*7	-	-	-	-	-	-	-	-	-	-	-	-
28	COE-Operator	Ln28a*8	-	-	-	-	-	-	-	-	-	-	-	-
29	COE-Transmission	Ln29a*9	-	-	-	-	-	-	-	-	-	-	-	-
30	Info Orig/Term Equip	Ln30a*10	-	-	-	-	-	-	-	-	-	-	-	-
31	C&WF	Ln31a*11	3,150	731	114	-	-	470	8	561	79	312	-	873
32	Not Classified by Acct	Ln32a*1, Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	UNBUNDLED NETWORK ELEMENTS													
34	C&WF - Unbundled Loop	,Ln41* Ln34	-	-	-	-	-	-	-	-	-	-	-	-
35	Operator Systems	,Ln24* Ln35	-	-	-	-	-	-	-	-	-	-	-	-
36	Tandem Switching	,Ln29* Ln36	-	-	-	-	-	-	-	-	-	-	-	-
37	Local Switching	,Ln34* Ln37	-	-	-	-	-	-	-	-	-	-	-	-
38	Transport Termination	,Ln65* Ln38	-	-	-	-	-	-	-	-	-	-	-	-
39	Transport Facility	,Ln65* Ln39	-	-	-	-	-	-	-	-	-	-	-	-
40	SS7	,Ln75* Ln40	-	-	-	-	-	-	-	-	-	-	-	-
41	OSS	Ln41a*1	-	-	-	-	-	-	-	-	-	-	-	-
42	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL RENT REVENUES	Ln26..42	7,220	1,718	297	-	-	1,285	16	1,532	143	593	-	1,636
INCOME TAX ADJUSTMENTS SEPARATIONS														
44	ITC Amortization - Federal	Ln44a*1	-	-	-	-	-	-	-	-	-	-	-	-
45	ITC Amortization - State	Ln45a*1	-	-	-	-	-	-	-	-	-	-	-	-
46	TOTAL ITC AMORTIZATION	Ln44..45	-	-	-	-	-	-	-	-	-	-	-	-
47	Amortization of Excess Def Taxes	Ln47a*1	-	-	-	-	-	-	-	-	-	-	-	-
48	Capitalized Payroll Taxes	Ln48a*1	-	-	-	-	-	-	-	-	-	-	-	-
49	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
50	TOTAL CAPITALIZED PAYROLL TAXES	Ln48..49	-	-	-	-	-	-	-	-	-	-	-	-
51	Depreciation Adjustments	Ln51a*1	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL DEPRECIATION ADJUSTMENTS	Ln51..52	-	-	-	-	-	-	-	-	-	-	-	-
54	Uncollectibles - Joint Message	Direct	-	-	-	-	-	-	-	-	-	-	-	-
55	Uncollectibles - End User CCL	Direct	-	-	-	-	-	-	-	-	-	-	-	-
56	Uncollectibles - Interexchange Carrier	Direct	-	-	-	-	-	-	-	-	-	-	-	-
57	TOTAL UNCOLLECTIBLES	Ln54..56	-	-	-	-	-	-	-	-	-	-	-	-
58	Misc Inc Adjustments													
59	Inc Adj Alloc on 2001	Ln59a*1	-	-	-	-	-	-	-	-	-	-	-	-
60	Inc Adj Alloc on 2001 - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
61	Inc Adj Alloc on Big 3 Exp	Ln61a*13	-	-	-	-	-	-	-	-	-	-	-	-
62	Inc Adj Alloc on Big 3 Exp - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
63	TOTAL MISC INC ADJUSTMENTS	Ln59..61	-	-	-	-	-	-	-	-	-	-	-	-

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PLANT SPECIFIC EXPENSES

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			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
SEPARATIONS FACTORS															
1	2110 Land & Supt Assts Distr	Ln14	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
2	Total COE Distr + EA Distr	Ln79 incl EA	100.0000%	25.3481%	5.5206%	-	-	25.6404%	0.1045%	30.5197%	0.5268%	3.5532%	-	8.7867%	
3	2310 IOT Cat 1-Other Distr	Ln1	100.0000%	25.0000%	-	-	-	15.7147%	-	18.7052%	-	10.5995%	-	29.9806%	
4	2310 IOT Cat 2-CPE Distr	Ln10	-	-	-	-	-	-	-	-	-	-	-	-	
5	2410 C&WF Distr	Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%	
PLANT SPECIFIC EXPENSES SEPARATION															
6	6110 Network Support Expenses	Ln6a*1	1,649	400	74	-	-	330	3	393	26	114	-	309	
7	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
8	TOTAL NETWORK SUPPORT EXPENSES	Ln6..7	1,649	400	74	-	-	330	3	393	26	114	-	309	
9	6120 General Support Expenses	Ln9a*1	195,532	47,379	8,830	-	-	39,136	374	46,625	3,063	13,480	-	36,646	
10	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
11	TOTAL GENERAL SUPPORT EXPENSES	Ln9..10	195,532	47,379	8,830	-	-	39,136	374	46,625	3,063	13,480	-	36,646	
12	6210 COE Switching Expenses	Ln12a*2	238,674	60,499	13,176	-	-	61,197	250	72,843	1,257	8,481	-	20,972	
13	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
14	TOTAL COE SWITCHING EXPENSES	Ln12..13	238,674	60,499	13,176	-	-	61,197	250	72,843	1,257	8,481	-	20,972	
15	6220 COE Operator Systems Expenses	Ln15a*2	-	-	-	-	-	-	-	-	-	-	-	-	
16	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
17	TOTAL COE OPERATOR SYS EXPENSES	Ln15..16	-	-	-	-	-	-	-	-	-	-	-	-	
18	6230 COE Transmission Expenses	Ln18a*2	195,289	49,502	10,781	-	-	50,073	204	59,602	1,029	6,939	-	17,159	
19	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
20	TOTAL COE TRANSMISSION EXPENSES	Ln18..19	195,289	49,502	10,781	-	-	50,073	204	59,602	1,029	6,939	-	17,159	
21	TOTAL COE EXPENSES	Ln14+17+20	433,963	110,001	23,957	-	-	111,270	454	132,444	2,286	15,420	-	38,131	
22	6310 IOT Equip Expenses														
23	Cat 1-Other IOT Eq Expenses	Ln23a*3	-	-	-	-	-	-	-	-	-	-	-	-	
24	Cat 2-Cust Prem Equip Exp	Ln24a*4	-	-	-	-	-	-	-	-	-	-	-	-	
25	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
26	TOTAL IOT EXPENSES	Ln23..25	-	-	-	-	-	-	-	-	-	-	-	-	
27	6410 C&WF Expenses	Ln27a*5	567,843	131,862	20,491	-	-	84,813	1,531	101,186	14,224	56,274	-	157,461	
28	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
29	TOTAL C&WF EXPENSES	Ln27..28	567,843	131,862	20,491	-	-	84,813	1,531	101,186	14,224	56,274	-	157,461	
30	Plt Spec Exp x/6110,6120	Ln21+26+29	1,001,806	241,864	44,448	-	-	196,083	1,985	233,631	16,510	71,694	-	195,592	
31	TOTAL PLANT SPEC OPER EXP	Ln8+11+30	1,198,987	289,642	53,352	-	-	235,548	2,362	280,649	19,598	85,288	-	232,548	
32	Distribution of Line 31	Ln31/31a	100.0000%	24.1572%	4.4498%	-	-	19.6456%	0.1970%	23.4072%	1.6345%	7.1133%	-	19.3953%	

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PLANT NONSPECIFIC EXPENSES

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			INTERSTATE TOLL					INTRASTATE TOLL				LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)			
SEPARATIONS FACTORS														
1	2001 TPIS Distr	Ln15	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
2	Total COE, IOT, C&WF Distr	Ln7+9	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
3	2110 Support Assets Distr	Ln9	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
4	2210 COE-Switching Distr	Ln49	100.0000%	28.3948%	-	-	-	32.6920%	-	38.9132%	-	-	-	-
5	2220 COE-Operator Distr	Ln24	-	-	-	-	-	-	-	-	-	-	-	-
6	2230 COE-Transmission Distr	Ln77	100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%
7	2310 IOT Distr	Ln12	-	-	-	-	-	-	-	-	-	-	-	-
8	2410 C&WF Distr	Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%
9	2002 Prop Hld Ft Tel Use Distr	Ln7	-	-	-	-	-	-	-	-	-	-	-	-
10	2680 Capital Leases Distr	Ln19	-	-	-	-	-	-	-	-	-	-	-	-
11	2680 Leasehold Improvements Distr	Ln30	-	-	-	-	-	-	-	-	-	-	-	-
12	2690 Intangible Assets Distr	Ln36	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
13	2005 Telecom Plt Adjustment	Ln15	-	-	-	-	-	-	-	-	-	-	-	-
PLANT NONSPECIFIC EXP SEPARATION														
14	6510 Oth Prop Plant & Eq Exp	Ln14a*1	7,086	1,717	320	-	-	1,418	14	1,690	111	489	-	1,328
15	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL OTH PROP PLANT & EQ EXP	Ln14..15	7,086	1,717	320	-	-	1,418	14	1,690	111	489	-	1,328
17	6530 Network Operations Exp	Ln17a*2	459,285	111,287	20,740	-	-	91,926	879	109,518	7,194	31,663	-	86,078
18	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL NETWORK OPERATIONS EXP	Ln17..18	459,285	111,287	20,740	-	-	91,926	879	109,518	7,194	31,663	-	86,078
20	6540 Access Expenses													
21	Access Expense x/Federal Support	Direct	70,811	-	-	-	-	-	-	-	-	-	-	70,811
22	Federal Support	Direct	138,864	138,864	-	-	-	-	-	-	-	-	-	-
23	TOTAL ACCESS EXPENSES	Ln21..22	209,675	138,864	-	-	-	-	-	-	-	-	-	70,811
24	6560 Depr and Amort Expenses													
25	Depr - Support Assets	Ln25a*3	666,490	161,494	30,097	-	-	133,398	1,275	158,927	10,439	45,948	-	124,912
26	Depr - Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
27	Depr - COE-Switching	Ln27a*4	323,385	91,825	-	-	-	105,721	-	125,839	-	-	-	-
28	Depr - COE-Switching - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE-Operator	Ln29a*5	-	-	-	-	-	-	-	-	-	-	-	-
30	Depr - COE-Operator - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - COE-Transmission	Ln31a*6	756,685	156,155	106,370	-	-	111,505	2,014	132,724	10,150	68,464	-	169,303
32	Depr - COE-Transmission - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Info Orig/Term Equip	Ln33a*7	-	-	-	-	-	-	-	-	-	-	-	-
34	Depr - Info Orig/Term Equip - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
35	Depr - Cable & Wire Facilities	Ln35a*8	1,303,823	302,769	47,049	-	-	194,738	3,516	232,334	32,659	129,211	-	361,547
36	Depr - Cable & Wire Facilities - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
37	Depr-Prop Hld Ft Tel Use	Ln37a*9	-	-	-	-	-	-	-	-	-	-	-	-
38	Amort-Capital Leases	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-
39	Amort-Leasehold Improvements	Ln39a*11	-	-	-	-	-	-	-	-	-	-	-	-
40	Amort-Intangible Assets	Ln40a*12	2,355	571	106	-	-	471	5	562	37	162	-	441
41	Amort-Other	Ln41a*13	-	-	-	-	-	-	-	-	-	-	-	-
42	Amort-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-
43	TOTAL DEPR & AMORT EXPENSES	Ln25..41	3,052,738	712,813	183,623	-	-	545,833	6,810	650,386	53,285	243,785	-	656,203
44	TOTAL PLANT NONSPEC OPER EXP	Ln16+19+23+43	3,728,784	964,681	204,683	-	-	639,177	7,702	761,594	60,589	275,937	-	814,420
45	Distribution of Line 39	Ln44/44a	100.0000%	25.8712%	5.4893%	-	-	17.1417%	0.2066%	20.4247%	1.6249%	7.4002%	-	21.8414%

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CUSTOMER OPERATIONS EXPENSES

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Sheet 1 of 2

			INTERSTATE TOLL					INTRASTATE TOLL				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
SEPARATIONS FACTORS															
1	Marketing expense factor	Records	100.0000%	21.3900%	-	-	-	10.6700%	-	19.6400%	-	14.4600%	-	33.8400%	
2	WSWS-Tel Oper Svcs	Records	-	-	-	-	-	-	-	-	-	-	-	-	
3	Subscriber Line MOU	Records	100.0000%	10.5808%	-	-	-	15.7147%	-	18.7052%	-	14.3649%	-	40.6344%	
4	EU Service Order Contacts	Records	100.0000%	20.4128%	-	-	-	19.4954%	-	2.7524%	-	-	-	57.3394%	
5	EU Billed Revenue incl CCL	Records	100.0000%	25.7400%	-	-	-	7.4100%	-	17.5900%	-	14.9200%	-	34.3400%	
6	EU Billed Inquiry Contacts	Records	100.0000%	14.4800%	-	-	-	5.2200%	-	5.5200%	-	-	-	74.7800%	
7	IX Svc Ord Proc Contacts	Records	-	-	-	-	-	-	-	-	-	-	-	-	
8	IX Billed Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-	
9	IX Bill Inq Contacts	Records	-	-	-	-	-	-	-	-	-	-	-	-	
10	Public Interest Paystation Revenue	Records	-	-	-	-	-	-	-	-	-	-	-	-	
MARKETING EXPENSES SEPARATION															
11	6610 Marketing Expenses	Ln11a*1	199,694	42,715	-	-	-	21,307	-	39,220	-	28,876	-	67,576	
12	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
13	TOTAL MARKETING EXPENSES	Ln11..12	199,694	42,715	-	-	-	21,307	-	39,220	-	28,876	-	67,576	
SERVICES EXPENSES SEPARATION															
14	6620 Services Expenses														
15	Telephone Operator Service:														
16	Tel Operator Svc	Ln16a*2	-	-	-	-	-	-	-	-	-	-	-	-	
17	Direct Assignment	Direct	64,362	-	-	-	-	-	-	64,362	-	-	-	-	
18	Total Tel Oper Svc Exp	Ln16..17	64,362	-	-	-	-	-	-	64,362	-	-	-	-	
19	Published Direct Listings:														
20	Classified	Direct	27,105	-	-	-	-	-	-	-	-	-	-	27,105	
21	TWX	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
22	Alpha	Ln22a*3	81,320	8,604	-	-	-	12,779	-	15,211	-	11,682	-	33,044	
23	Foreign	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
24	Total Publ Direct List	Ln20..23	108,425	8,604	-	-	-	12,779	-	15,211	-	11,682	-	60,149	
25	All Other:														
26	Cat 1-LBOE EU Svc Ord Proc														
27	Presubscription	Direct	5,707	5,707	-	-	-	-	-	-	-	-	-	-	
28	Other	Ln28a*4	143,385	29,269	-	-	-	27,953	-	3,947	-	-	-	82,216	
29	Cat 1-LBOE EU Pmt & Col														
30	- Cll	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
31	- Other	Ln29a*5	82,750	21,300	-	-	-	6,132	-	14,556	-	12,346	-	28,416	
32	Cat 1-LBOE EU Bill Inq														
33	- Cll	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
34	- Other	Ln32a*6	116,991	16,940	-	-	-	6,107	-	6,458	-	-	-	87,486	
35	Cat 1-LBOE IX Svc Ord Proc	Ln35a*7	-	-	-	-	-	-	-	-	-	-	-	-	
36	Cat 1-LBOE IX Pmt & Col	Ln36a*8	-	-	-	-	-	-	-	-	-	-	-	-	
37	Cat 1-LBOE IX Bill Inq	Ln37a*9	-	-	-	-	-	-	-	-	-	-	-	-	
38	Cat 1-LBOE Cn Col & Admin	Ln38a*10	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total Cat 1-LBOE	Ln26..38	348,833	73,216	-	-	-	40,192	-	24,960	-	12,346	-	198,118	

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CUSTOMER OPERATIONS EXPENSES

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Sheet 2 of 2

			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
SEPARATIONS FACTORS															
40	Relative Toll & Local Msgs Pct	Records	100.0000%	23.5125%		-		34.9211%		41.5664%		-	-	-	
41	CABS Pct	Records	100.0000%	50.0000%		-		25.0000%		25.0000%		-	-	-	
SERVICES EXP SEPARATION (CONTD)															
42	Cat 2-CSE Msg Proc														
43	Joint Message	Ln42a*40	71,035	16,702		-		24,806		29,527		-	-	-	
44	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
45	Cat 2-CSE Other B&C														
46	Direct Assignment	Direct	109,624	32,695	-	-	-	19,232	-	19,232	-	-	-	38,465	
47	End User Common Line	Direct	5,770	5,770	-	-	-	-	-	-	-	-	-	-	
48	Cat 2-CSE CABS	Ln48a*41	99,062	49,531		-		24,766		24,766		-	-	-	
49	Total Cat 2-CSE	Ln42..48	285,491	104,698	-	-	-	68,804	-	73,524	-	-	-	38,465	
50	Total All Other Cat 1 & 2	Ln39+49	634,324	177,914	-	-	-	108,996	-	98,484	-	12,346	-	236,583	
51	Distribution of Line 50	Ln50/50a	100.0000%	28.0478%	-	-	-	17.1830%	-	15.5259%	-	1.9464%	-	37.2969%	
52	Cat 3-All Other CSE	Ln52a*51	-	-	-	-	-	-	-	-	-	-	-	-	
53	Cat 3-Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
54	Total All Other Cat 3	Ln52..53	-	-	-	-	-	-	-	-	-	-	-	-	
55	Total All Other-Cat 1,2,3	Ln50+54	634,324	177,914	-	-	-	108,996	-	98,484	-	12,346	-	236,583	
56	TOTAL SERVICES EXPENSES	Ln18+24+55	807,111	186,518	-	-	-	121,775	-	178,057	-	24,028	-	296,732	
57	TOTAL CUSTOMER OPER EXPENSES	Ln13+56	1,006,805	229,233	-	-	-	143,082	-	217,277	-	52,904	-	364,309	
58	Distribution of Line 57	Ln57/57a	100.0000%	22.7684%	-	-	-	14.2115%	-	21.5809%	-	5.2546%	-	36.1846%	

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CORPORATE OPERATIONS, TAXES, & EQUAL ACCESS EXPENSES

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			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
SEPARATIONS FACTORS															
1	Big Three Expenses Distr	,Ln6	100.0000%	23.5984%	2.6415%	-	-	17.4679%	0.1160%	22.7087%	0.9605%	6.3317%	-	26.1753%	
2	2001 TPIS Distr	,Ln15	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
3	Equal Access Invest Distr	,Ln28	-	-	-	-	-	-	-	-	-	-	-	-	
4	Net Telecom Plant Distr excl 1220, EA	,Ln37	100.0000%	23.6631%	5.8272%	-	-	18.9857%	0.2063%	22.6182%	1.5853%	7.3653%	-	19.7489%	
5	Income Tax Distribution	S-3, Ln 27	100.0000%	25.0826%	3.9255%	-	-	17.1755%	0.1564%	21.4962%	1.2548%	6.7843%	-	24.1248%	
CORPORATE OPER EXP SEPARATIONS															
6	6710 Exec & Planning Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
7	EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
8	All Other	Ln8a*1	150,504	35,517	3,975	-	-	26,290	175	34,177	1,446	9,530	-	39,395	
9	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
10	TOTAL EXEC & PLANNING EXPENSES	Ln7..9	150,504	35,517	3,975	-	-	26,290	175	34,177	1,446	9,530	-	39,395	
11	6720 Gen'l and Admin Expenses		-	-	-	-	-	-	-	-	-	-	-	-	
12	EAS	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
13	All Other	Ln13a*1	1,724,610	406,980	45,555	-	-	301,254	2,001	391,636	16,564	109,198	-	451,422	
14	Direct Assignment	Direct	41,991	41,991	-	-	-	-	-	-	-	-	-	-	
15	TOTAL GEN'L & ADMIN EXPENSES	Ln12..14	1,766,601	448,971	45,555	-	-	301,254	2,001	391,636	16,564	109,198	-	451,422	
16	TOTAL CORPORATE OPER EXPENSES	Ln10+15	1,917,105	484,488	49,530	-	-	327,544	2,176	425,813	18,010	118,727	-	490,817	
17	Distribution of Line 16	Ln16/16a	100.0000%	25.2718%	2.5836%	-	-	17.0853%	0.1135%	22.2113%	0.9394%	6.1930%	-	25.6020%	
OPERATING TAXES SEPARATIONS															
18	7200 Operating Taxes (Actual)		-	-	-	-	-	-	-	-	-	-	-	-	
19	Federal Income Taxes	Ln19a*5	838,447	210,304	32,913	-	-	144,007	1,311	180,234	10,521	56,883	-	202,274	
20	State & Local Income Taxes	Ln20a*5	239,153	59,986	9,388	-	-	41,076	374	51,409	3,001	16,225	-	57,695	
21	OP FED, STATE, LOCAL TAXES - CWC		1,077,600	270,290	42,301	-	-	185,083	1,685	231,643	13,522	73,108	-	259,969	
22	FIT Allowances/Disallowances	Ln22a*2	-	-	-	-	-	-	-	-	-	-	-	-	
23	Operating Taxes - Property	Ln23a*2	134,094	32,492	6,055	-	-	26,839	257	31,975	2,100	9,244	-	25,132	
24	Operating Taxes - Other	Ln24a*2	-	-	-	-	-	-	-	-	-	-	-	-	
25	Operating Taxes - Direct Assignment	Direct	3,215	3,215	-	-	-	-	-	-	-	-	-	-	
26	TOTAL OPER TAXES x/FIT,SIT	Ln23..25	137,309	35,707	6,055	-	-	26,839	257	31,975	2,100	9,244	-	25,132	
OPERATING REVENUE SEPARATIONS															
27	5000 Basic Local Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
28	5080 Interstate Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
29	5084 State Access/End User Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
30	5100 Long Distance Message Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
31	5200 Miscellaneous Operating Revenue	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
32	7100 Other Operating Income	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
33	TOTAL OPERATING REVENUE	Ln27..32	-	-	-	-	-	-	-	-	-	-	-	-	
EQUAL ACCESS EXPENSES SEPARATION															
34	Equal Access Expenses	Ln34a*3	-	-	-	-	-	-	-	-	-	-	-	-	
35	TOTAL EQUAL ACCESS EXPENSES	Ln34..34	-	-	-	-	-	-	-	-	-	-	-	-	
ALLOWANCES AND DISALLOWANCES															
36	Expense Allowances/Disallowances		-	-	-	-	-	-	-	-	-	-	-	-	
37	Interest on Customer Deposits	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	
38	Other Interest Deduction	Ln37a*4	-	-	-	-	-	-	-	-	-	-	-	-	
39	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
40	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln37..38	-	-	-	-	-	-	-	-	-	-	-	-	

Note 1: FIT and SIT Calculated on the S-1

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RESERVES & DEFERRALS

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			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
SEPARATIONS FACTORS															
1	2110 Support Assets Distr	,Ln9	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
2	2210 COE-Switching, incl. EA Distr	S-5,Ln37+S-9,Ln26	100.0000%	28.3948%	-	-	-	32.6920%	-	38.9132%	-	-	-	-	
3	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-	
4	2230 COE-Transmission Distr	,Ln77	100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%	
5	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-	
6	2410 C&WF Distr	,Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%	
7	2001 TPIS x/Land	,Ln18	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
8	General Support, COE, IOT, C&WF	,Ln1+8	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
9	2002 Prop Hld Fir Tel Use Distr	,Ln7	-	-	-	-	-	-	-	-	-	-	-	-	
10	2680 Capital Leases Distr	,Ln19	-	-	-	-	-	-	-	-	-	-	-	-	
11	2680 Leasehold Improvements	,Ln30	-	-	-	-	-	-	-	-	-	-	-	-	
12	2690 Intangible Assets Distr	,Ln36	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
13	2005 Telecom Plt Adjustment	,Ln15	-	-	-	-	-	-	-	-	-	-	-	-	
RESERVES & DEFERRALS SEPARATION															
14	1500 Other Juris Assets - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
15	3100 Accum Depr-Tel Plt in Svc														
16	Support Assets	Ln16a*1	6,478,642	1,569,812	292,560	-	-	1,296,696	12,395	1,544,857	101,475	446,636	-	1,214,212	
17	Support Assets - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
18	COE-Switching	Ln18a*2	8,822,096	2,505,016	-	-	-	2,884,119	-	3,432,960	-	-	-	-	
19	COE - Switching - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
20	COE - Operator	Ln20a*3	-	-	-	-	-	-	-	-	-	-	-	-	
21	COE - Operator - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
22	COE-Transmission	Ln22a*4	4,399,468	907,907	618,452	-	-	648,303	11,712	771,675	59,012	398,060	-	984,348	
23	COE - Transmission - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
24	Info Orig/Term Equip	Ln24a*5	-	-	-	-	-	-	-	-	-	-	-	-	
25	Info Orig/Term Equip - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
26	C&WF	Ln26a*6	15,597,297	3,621,942	562,838	-	-	2,329,606	42,058	2,779,352	390,689	1,545,721	-	4,325,091	
27	C&WF - Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
28	TOTAL ACCUMULATED DEPRECIATION	Ln16,.27	35,297,502	8,604,677	1,473,850	-	-	7,158,725	66,165	8,528,843	551,175	2,390,416	-	6,523,651	
29	3200 Accum Depr Property Held														
30	For Future Telecom Use	Ln30a*9	-	-	-	-	-	-	-	-	-	-	-	-	
31	3400 Accum Amort-Capital Leases	Ln31a*10	-	-	-	-	-	-	-	-	-	-	-	-	
32	3400 Accum Amort-Leasehold Improvements	Ln32a*11	-	-	-	-	-	-	-	-	-	-	-	-	
33	3500 Accum Amort-Intangible	Ln33a*12	3,155	764	142	-	-	631	6	752	49	218	-	591	
34	3600 Accum Amort-Other	Ln34a*13	-	-	-	-	-	-	-	-	-	-	-	-	
35	4040 Customer Deposits	Ln35a*7	970	235	44	-	-	194	2	231	15	67	-	182	
36	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
37	TOTAL CUSTOMER DEPOSITS	Ln35,.36	970	235	44	-	-	194	2	231	15	67	-	182	
38	4100 Net Cur Def Op Inc Taxes														
39	Support Assets	Ln39a*1	-	-	-	-	-	-	-	-	-	-	-	-	
40	COE-Switching	Ln40a*2	-	-	-	-	-	-	-	-	-	-	-	-	
41	COE-Operator	Ln41a*3	-	-	-	-	-	-	-	-	-	-	-	-	
42	COE-Transmission	Ln42a*4	-	-	-	-	-	-	-	-	-	-	-	-	
43	Info Orig/Term Equip	Ln43a*5	-	-	-	-	-	-	-	-	-	-	-	-	
44	C&WF	Ln44a*6	-	-	-	-	-	-	-	-	-	-	-	-	
45	Not Classified by Acct	Ln45a*8	-	-	-	-	-	-	-	-	-	-	-	-	
46	TOTAL NET CUR DEF OP INC TAXES	Ln39,.45	-	-	-	-	-	-	-	-	-	-	-	-	

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RESERVES & DEFERRALS

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Sheet 2 of 2

			INTERSTATE TOLL					INTRASTATE TOLL				LOCAL			
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
SEPARATIONS FACTORS															
47	Big Three Expenses Distr	,Ln6	100.0000%	23.5984%	2.6415%	-	-	17.4679%	0.1160%	22.7087%	0.9605%	6.3317%	-	26.1753%	
48	2110 Support Assets Distr	,Ln9	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
49	2210 COE-Switching Distr	,Ln2	100.0000%	28.3948%	-	-	-	32.6920%	-	38.9132%	-	-	-	-	
50	2220 COE-Operator Distr	,Ln24	-	-	-	-	-	-	-	-	-	-	-	-	
51	2230 COE-Transmission Distr	,Ln77	100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%	
52	2310 IOT Distr	,Ln12	-	-	-	-	-	-	-	-	-	-	-	-	
53	2410 C&WF Distr	,Ln43	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%	
54	2001 TPIS x/Land	,Ln18	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
55	2001 TPIS Distr	,Ln15	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
56	2001 TPIS Distr	,Ln1+8	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%	
RESERVES & DEFERRALS SEPARATION															
57	4310 Other Long-Term Liabilities	Ln57a*47	-	-	-	-	-	-	-	-	-	-	-	-	
58	4340 Net Noncurrent Def Taxes														
59	Support Assets	Ln59a*48	(56,435)	(13,675)	(2,548)	-	-	(11,295)	(108)	(13,457)	(884)	(3,891)	-	(10,577)	
60	COE-Switching	Ln60a*49	(54,525)	(15,482)	-	-	-	(17,825)	-	(21,217)	-	-	-	-	
61	COE-Operator	Ln61a*50	-	-	-	-	-	-	-	-	-	-	-	-	
62	COE-Transmission	Ln62a*51	(40,915)	(8,443)	(5,752)	-	-	(6,029)	(109)	(7,176)	(549)	(3,702)	-	(9,154)	
63	Info Orig/Term Equip	Ln63a*52	-	-	-	-	-	-	-	-	-	-	-	-	
64	C&WF	Ln64a*53	(106,875)	(24,818)	(3,857)	-	-	(15,963)	(288)	(19,045)	(2,677)	(10,592)	-	(29,636)	
65	Not Classified by Acct	Ln65a*54	-	-	-	-	-	-	-	-	-	-	-	-	
66	TOTAL NET NONCURRENT DEF TAXES	Ln59..65	(258,750)	(62,418)	(12,157)	-	-	(51,113)	(505)	(60,896)	(4,110)	(18,184)	-	(49,367)	
67	4360 Other Deferred Credits-Net	Ln67a*55	-	-	-	-	-	-	-	-	-	-	-	-	
68	4370 Other Juris Liabilities														
69	& Deferred Credits - Net	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
ACCUM DEPR & AMORT ALLOW/DISALLOW															
70	Accum Depr & Amort Allow/Disallow	Ln70a*54	-	-	-	-	-	-	-	-	-	-	-	-	
71	Direct Assignment	Direct	-	-	-	-	-	-	-	-	-	-	-	-	
72	TOTAL ACC DEPR/AMORT ALWD/DISALLOW	Ln70..71	-	-	-	-	-	-	-	-	-	-	-	-	

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CASH WORKING CAPITAL

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			INTERSTATE TOLL					INTRASTATE TOLL					LOCAL		
LINE	DESCRIPTION	SOURCE	TOTAL COMPANY (a)	InterLATA		IntraLATA		InterLATA		IntraLATA		EAS (j)	User Defined (k)	Other (l)	
				MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)				
CASH WORKING CAPITAL															
1	Plant Specific Expenses	Ln31	1,198,987	289,642	53,352	-	-	235,548	2,362	280,649	19,598	85,288	-	232,548	
2	Plant Nonspecific exp excl depreciation & amortization	S-12, Ln16a*23	676,046	251,868	21,060	-	-	93,344	892	111,208	7,305	32,152	-	158,217	
3	Customer Operations Expense - Marketing	S-13, Ln13	199,694	42,715	-	-	-	21,307	-	39,220	-	28,876	-	67,576	
4	Customer Operations Expense - Services	S-13, Ln56	807,111	186,518	-	-	-	121,775	-	178,057	-	24,028	-	296,732	
5	Corporate Operations Expense	S-14, Ln16	1,917,105	484,488	49,530	-	-	327,544	2,176	425,813	18,010	118,727	-	490,817	
6	Equal Access Expense	S-14, Ln34	-	-	-	-	-	-	-	-	-	-	-	-	
7	Other Nonoperating Expense - Contributions	S-10, Ln16	-	-	-	-	-	-	-	-	-	-	-	-	
8	Interest on Capital Leases	S-10, Ln20	-	-	-	-	-	-	-	-	-	-	-	-	
9	Fixed Charges excl Capital Leases	S-10, Ln21	-	-	-	-	-	-	-	-	-	-	-	-	
10	Interest on Customer Deposits	S-10, Ln17	-	-	-	-	-	-	-	-	-	-	-	-	
11	Other Operating Tax - Property	S-10, Ln23	134,094	32,492	6,055	-	-	26,839	257	31,975	2,100	9,244	-	25,132	
12	Other Operating Tax - Other	S-10, Ln24	-	-	-	-	-	-	-	-	-	-	-	-	
13	Other Operating Tax - Direct Assignment	S-10, Ln25	3,215	3,215	-	-	-	-	-	-	-	-	-	-	
14	Federal Income Tax (Actual)	S-10, Ln19	838,447	210,304	32,913	-	-	144,007	1,311	180,234	10,521	56,883	-	202,274	
15	State Income Tax (Actual)	S-10, Ln20	239,153	59,986	9,388	-	-	41,076	374	51,409	3,001	16,225	-	57,695	
16	Total Cash Working Capital Expenses	Ln1..15	6,013,852	1,561,227	172,299	-	-	1,011,440	7,372	1,298,566	60,535	371,422	-	1,530,991	
17	Cash Working Capital Factor	Records	-	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	8.7014%	
18	Cash Working Capital	Ln15 * Ln17	523,288	135,848	14,992	-	-	88,009	641	112,993	5,267	32,319	-	133,217	
19	Minimum Bank Balance	Records	-	-	-	-	-	-	-	-	-	-	-	-	
20	Working Cash Advances	Records	-	-	-	-	-	-	-	-	-	-	-	-	
21	Total Cash Working Capital		523,288	135,848	14,992	-	-	88,009	641	112,993	5,267	32,319	-	133,217	
22	Distribution of Line 20	Ln21/21a	100.0000%	25.9605%	2.8650%	-	-	16.8185%	0.1226%	21.5929%	1.0066%	6.1761%	-	25.4577%	

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TAX FORM

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LN	DESCRIPTION	SOURCE	Taxable	INCOME TAX	
			TOTAL	TOTAL	SurTax
1	AVERAGE NET INVESTMENT	,Ln1	9,852,809		
2	ASSUMED RATE OF RETURN FOR ESTIMATING TAX RATE	,Ln4	10.3677%		
3	RETURN ON INVESTMENT	Ln1a*2	1,021,512		
4	FIT INCOME ADJUSTMENT (FROM COST STUDY)		-		
5	INVESTMENT TAX CREDIT AMORTIZATION		-		
6	AFTER TAX INCOME BEFORE TAX CREDITS		1,021,512		
7	FIT BEFORE TAX CREDITS (MUST EQUAL LN 17)		526,234		
8	TAXABLE INCOME		1,547,746		
9	FIT ON \$0 to \$50,000 @ 15%	15%	50,000	7,500	-
10	FIT ON \$50,000 to \$75,000 @ 25%	25%	25,000	6,250	5,000
11	FIT ON \$75,000 to \$100,000 @ 34%	34%	25,000	8,500	11,750
12	FIT ON \$100,000 to \$335,000 @ 39%	39%	235,000	91,650	16,750
13	FIT ON \$335,000 to \$10,000,000 @ 34%	34%	1,212,746	412,334	-
14	FIT ON \$10,000,000 to \$15,000,000 @ 35%	35%	-	-	100,000
15	FIT ON \$15,000,000 to \$18,333,333 @ 38%	38%	-	-	550,000
16	FIT ON OVER \$18,333,333 @ 35%	35%	-	-	-
17	TOTAL TAXABLE INCOME/FIT BEFORE TAX CREDITS	LN8 9..16	1,547,746	526,234	
18	EFFECTIVE FIT TAX RATE			34.0000%	

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DISTRIBUTION RATIOS FOR RATE BASE AND EXPENSES

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ALLOCATION RATIOS	A/C Category	Total	INTERSTATE TOLL				INTRASTATE TOLL				LOCAL		
			InterLATA		IntraLATA		InterLATA		IntraLATA		EAS	User Defined	Other
			MSG (b)	PL (c)	MSG (d)	PL (e)	MSG (f)	PL (g)	MSG (h)	PL (i)	(j)	(k)	(l)
Capital Investment Summary													
General Support Facilities	2110	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
COE Switching Equipment	2210	100.0000%	28.3948%	-	-	-	32.6920%	-	38.9132%	-	-	-	-
Operator Systems Equipment	2220	-	-	-	-	-	-	-	-	-	-	-	-
COE Transmission Equipment	2230	100.0000%	20.6367%	14.0574%	-	-	14.7359%	0.2662%	17.5402%	1.3413%	9.0479%	-	22.3743%
Information Orig/Term Equipment	2310	-	-	-	-	-	-	-	-	-	-	-	-
Cable & Wire Facilities	2410	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%
Tangible Assets	2680	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	2690	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Total Plant in Service A/C 2001		100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Property Held for Future Use	2002	-	-	-	-	-	-	-	-	-	-	-	-
Plant Under Construction	2003	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Telephone Plant Adjustment	2005	-	-	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment		100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Accumulated Depreciation - Plant in Service	3100	100.0000%	24.3776%	4.1755%	-	-	20.2811%	0.1874%	24.1627%	1.5615%	6.7722%	-	18.4819%
Accumulated Depreciation - Property held for Future Use]	3200	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Tangible Property	3400	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Amortization - Intangible Property	3500	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Accumulated Amortization - Telephone Plant Adjustment	3600	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Operating Taxes	4340	100.0000%	24.1231%	4.6982%	-	-	19.7537%	0.1952%	23.5346%	1.5883%	7.0277%	-	19.0792%
Other Long Term Liabilities	4310	-	-	-	-	-	-	-	-	-	-	-	-
Other Deferred Credits	4370	-	-	-	-	-	-	-	-	-	-	-	-
Customer Deposits		100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Net Telephone Plant		100.0000%	23.6566%	5.7947%	-	-	18.9263%	0.2072%	22.5479%	1.5988%	7.4026%	-	19.8660%
Investment Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Accum Depr/Amort Allow/Disallow		-	-	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	1220	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%
Investment in Nonaffiliated Companies	1402	-	-	-	-	-	-	-	-	-	-	-	-
Equal Access Equipment	1439	-	-	-	-	-	-	-	-	-	-	-	-
Other Jurisdictional Assets	1500	-	-	-	-	-	-	-	-	-	-	-	-
Cash Working Capital	XXXX	100.0000%	25.9605%	2.8650%	-	-	16.8185%	0.1226%	21.5929%	1.0066%	6.1761%	-	25.4577%
Net Telephone Plant, M&S and CWC		100.0000%	23.7789%	5.6392%	-	-	18.8142%	0.2027%	22.4970%	1.5673%	7.3375%	-	20.1630%
Operating Expenses and Taxes Summary													
Network Support	6110	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
General Support	6120	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Central Office	6210	100.0000%	25.3481%	5.5206%	-	-	25.6404%	0.1045%	30.5197%	0.5268%	3.5532%	-	8.7867%
Information Orig/Term	6310	-	-	-	-	-	-	-	-	-	-	-	-
Cable and Wire Facilities	6410	100.0000%	23.2216%	3.6086%	-	-	14.9360%	0.2697%	17.8194%	2.5048%	9.9102%	-	27.7297%
Other Plant	6510	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Network Operations	6530	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Access Charge	6540	100.0000%	-	-	-	-	-	-	-	-	-	-	100.0000%
Federal Support	6540	100.0000%	100.0000%	-	-	-	-	-	-	-	-	-	-
Marketing	6610	100.0000%	21.3900%	-	-	-	10.6700%	-	19.6400%	-	14.4600%	-	33.8400%
Customer Service	6620	100.0000%	22.7684%	-	-	-	14.2115%	-	21.5809%	-	5.2546%	-	36.1846%
Corporate Operations - Executive and Planning	6710	100.0000%	23.5984%	2.6415%	-	-	17.4679%	0.1160%	22.7087%	0.9605%	6.3317%	-	26.1753%
Corporate Operations - General and Administrative	6720	100.0000%	25.4144%	2.5787%	-	-	17.0527%	0.1133%	22.1689%	0.9376%	6.1812%	-	25.5531%
Subtotal Operations Expense		100.0000%	25.0653%	3.9172%	-	-	17.1346%	0.1559%	21.4646%	1.2507%	6.7865%	-	24.2253%
Depreciation and Amortization	6560	100.0000%	23.3500%	6.0150%	-	-	17.8801%	0.2231%	21.3050%	1.7455%	7.9858%	-	21.4955%
Other Operating	7240	100.0000%	26.0047%	4.4100%	-	-	19.5463%	0.1868%	23.2871%	1.5296%	6.7326%	-	18.3029%
Equal Access	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Charges	7500	-	-	-	-	-	-	-	-	-	-	-	-
Rent Revenue	5240	100.0000%	23.7904%	4.1200%	-	-	17.7990%	0.2255%	21.2163%	1.9758%	8.2099%	-	22.6631%
Total Operating Expense and Tax		100.0000%	25.0826%	3.9255%	-	-	17.1755%	0.1564%	21.4962%	1.2548%	6.7843%	-	24.1248%
Nonoperating Expense	7370	-	-	-	-	-	-	-	-	-	-	-	-
Abandoned Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Nonoperating	-	-	-	-	-	-	-	-	-	-	-	-	-
Allowance for Funds Used During Construction	7340	100.0000%	24.2306%	4.5158%	-	-	20.0149%	0.1913%	23.8454%	1.5663%	6.8940%	-	18.7418%
Other Income Adjustments	XXXX	-	-	-	-	-	-	-	-	-	-	-	-