

PYCOS Arvig Telephone Co.
S-1,1of1 REVENUE REQUIREMENT SUMMARY

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE |
|-----------------------------|---|-----------------|------------------|-----------------------------------|-------------|--------------------------|-------------|-----------------------------------|-------------|--------------------------|-----------|-------|--------|-------------|
| REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$10,027,493 | S-2, LN 35 | \$0 | \$2,349,683 | \$0 | \$1,024,870 | \$1,332,512 | \$2,011,884 | \$19,993 | \$0 | \$0 | \$0 | \$3,288,551 |
| 2 | RATE OF RETURN | 11.25% | | 0.00% | 11.25% | 0.00% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 0.00% | 11.25% | 11.25% |
| 3 | RETURN ON INVESTMENT | \$1,128,093 | LN1*LN 2 | \$0 | \$264,339 | \$0 | \$115,298 | \$149,908 | \$226,337 | \$2,249 | \$0 | \$0 | \$0 | \$369,962 |
| 4 | ALLOWANCE FOR FUNDS USED DURING CONSTR | \$0 | S-8, LN 31&32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | NET RETURN FOR SETTLEMENTS | \$1,128,093 | LN3-LN4 | \$0 | \$264,339 | \$0 | \$115,298 | \$149,908 | \$226,337 | \$2,249 | \$0 | \$0 | \$0 | \$369,962 |
| 6 | FEDERAL OPERATING INCOME TAX (OPTIONAL) | \$608,231 | LN 28 | \$0 | \$142,522 | \$0 | \$62,165 | \$80,825 | \$122,034 | \$1,213 | \$0 | \$0 | \$0 | \$199,472 |
| 7 | LESS: FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NET FEDERAL INCOME TAX | \$608,231 | LN 6-LN 7 | \$0 | \$142,522 | \$0 | \$62,165 | \$80,825 | \$122,034 | \$1,213 | \$0 | \$0 | \$0 | \$199,472 |
| 9 | STATE AND LOCAL INCOME TAX (OPTIONAL) | \$188,808 | LN 33 | \$0 | \$44,242 | \$0 | \$19,297 | \$25,090 | \$37,882 | \$376 | \$0 | \$0 | \$0 | \$61,920 |
| 10 | LESS: STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | NET STATE INCOME TAX | \$188,808 | LN 9-LN 10 | \$0 | \$44,242 | \$0 | \$19,297 | \$25,090 | \$37,882 | \$376 | \$0 | \$0 | \$0 | \$61,920 |
| 13 | OPERATING EXPENSE AND TAX | \$8,845,638 | S-8, LN 20 | \$0 | \$2,284,153 | \$0 | \$977,324 | \$1,145,348 | \$1,641,439 | \$27,677 | \$0 | \$0 | \$0 | \$2,769,698 |
| 14 | OTHER ALLOWABLE EXPENSES | \$0 | S-8, LN 22+23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | UNCOLLECTIBLES | \$0 | S-8, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | BASIS FOR GROSS RECEIPTS TAX | \$10,770,770 | 5+8+11thru15 | \$0 | \$2,735,257 | \$0 | \$1,174,084 | \$1,401,171 | \$2,027,692 | \$31,515 | \$0 | \$0 | \$0 | \$3,401,052 |
| 17 | GROSS RECEIPTS/PSC TAX RATE (GROSS UP) | \$24,857 | LN 16*LN 17 | 0.00% | 0.00% | 0.00% | 0.00% | 0.36% | 0.36% | 0.36% | 0.36% | 0.36% | 0.36% | 0.36% |
| 18 | GROSS RECEIPTS/PSC TAX | \$24,857 | LN 16*LN 17 | \$0 | \$0 | \$0 | \$0 | \$5,076 | \$7,346 | \$114 | \$0 | \$0 | \$0 | \$12,321 |
| 19 | TOTAL REVENUE REQUIREMENT | \$10,795,627 | | \$0 | \$2,735,257 | \$0 | \$1,174,084 | \$1,406,247 | \$2,035,037 | \$31,629 | \$0 | \$0 | \$0 | \$3,413,373 |

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE |
|--|--|-----------------|------------------|-----------------------------------|-----------|--------------------------|-----------|-----------------------------------|-----------|--------------------------|-----------|-----|-----|-----------|
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | |
| 20 | RETURN ON INVESTMENT | \$1,128,093 | LN 3 | \$0 | \$264,339 | \$0 | \$115,298 | \$149,908 | \$226,337 | \$2,249 | \$0 | \$0 | \$0 | \$369,962 |
| 21 | INTEREST AND RELATED ITEMS EXCL NON-OPER | \$0 | S-12, LN 16+18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | OTHER INCOME ADJUSTMENTS | (\$1,478) | S-12, LN 25+26 | \$0 | (\$345) | \$0 | (\$151) | (\$197) | (\$297) | (\$3) | \$0 | \$0 | \$0 | (\$498) |
| 23 | TOTAL INCOME ADJUSTMENTS | (\$1,478) | LN 21+22 | \$0 | (\$345) | \$0 | (\$151) | (\$197) | (\$297) | (\$3) | \$0 | \$0 | \$0 | (\$498) |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$1,129,571 | | \$0 | \$264,684 | \$0 | \$115,449 | \$150,104 | \$226,634 | \$2,252 | \$0 | \$0 | \$0 | \$370,448 |
| 26 | FEDERAL INCOME TAX @ | 0.35 | LN 25*FIT | \$0 | \$142,522 | \$0 | \$62,165 | \$80,825 | \$122,034 | \$1,213 | \$0 | \$0 | \$0 | \$199,472 |
| 27 | FEDERAL SURTAX ALLOCATION - OPERATING | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | NET FEDERAL INCOME TAX BEFORE ITC | \$608,231 | LN26-LN27 | \$0 | \$142,522 | \$0 | \$62,165 | \$80,825 | \$122,034 | \$1,213 | \$0 | \$0 | \$0 | \$199,472 |
| 29 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | \$1,737,802 | LN25+LN28-S-1: | \$0 | \$407,206 | \$0 | \$177,614 | \$230,930 | \$348,668 | \$3,465 | \$0 | \$0 | \$0 | \$569,919 |
| 31 | STATE INCOME TAX @ | 0.098 | LN 30*FIT | \$0 | \$44,242 | \$0 | \$19,297 | \$25,090 | \$37,882 | \$376 | \$0 | \$0 | \$0 | \$61,920 |
| 32 | STATE SURTAX EXEMPTION | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | NET STATE INCOME TAX BEFORE ITC | \$188,808 | | \$0 | \$44,242 | \$0 | \$19,297 | \$25,090 | \$37,882 | \$376 | \$0 | \$0 | \$0 | \$61,920 |

PYCOS Arvig Telephone Co.

S-2,1of1

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

S-2,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|------------------------|---|-----|------|---------------|------------------|-------------------------|--------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|-------|--------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | | 2110 | \$2,424,112 | S-3.LN 10 | \$0 | \$596,198 | \$0 | \$258,305 | \$319,493 | \$482,267 | \$5,122 | \$0 | \$0 | \$0 | \$762,726 | \$0 |
| 2 | CENTRAL OFFICE SWITCHING EQUIPMENT | | 2210 | \$4,461,339 | S-4.LN 52 | \$0 | \$2,213,136 | \$0 | \$0 | \$639,444 | \$939,558 | \$0 | \$0 | \$0 | \$0 | \$669,201 | \$0 |
| 3 | OPERATOR SYSTEMS EQUIPMENT | | 2220 | \$0 | S-4.LN 41 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CENTRAL OFFICE TRANSMISSION EQUIPMENT | | 2230 | \$9,415,062 | S-4.LN 78 | \$0 | \$1,637,672 | \$0 | \$2,475,329 | \$995,684 | \$1,517,948 | \$55,992 | \$0 | \$0 | \$0 | \$2,732,438 | \$0 |
| 5 | INFORMATION ORIG/TERM EQUIPMENT | | 2310 | \$0 | S-5.LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES | | 2410 | \$25,073,326 | S-5.LN 42 | \$0 | \$5,728,686 | \$0 | \$1,675,026 | \$3,498,368 | \$5,291,381 | \$26,310 | \$0 | \$0 | \$0 | \$8,853,555 | \$0 |
| 7 | TANGIBLE ASSETS | | 2680 | \$0 | S-3.LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | INTANGIBLE ASSETS | | 2690 | \$421,393 | S-3.LN 36 | \$0 | \$103,640 | \$0 | \$44,902 | \$55,539 | \$83,834 | \$890 | \$0 | \$0 | \$0 | \$132,588 | \$0 |
| 9 | TOTAL PLANT IN SERVICE A/C 2001 | | | \$41,795,232 | | \$0 | \$10,279,332 | \$0 | \$4,453,562 | \$5,508,527 | \$8,314,988 | \$88,315 | \$0 | \$0 | \$0 | \$13,150,508 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 11 | PROPERTY HELD FOR FUTURE USE | | 2002 | \$0 | S-6.LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | PLANT UNDER CONSTR - SHORT TERM | | 2003 | \$1,313,283 | S-6.LN 15 | \$0 | \$322,995 | \$0 | \$139,939 | \$173,088 | \$261,272 | \$2,775 | \$0 | \$0 | \$0 | \$413,213 | \$0 |
| 13 | PLANT UNDER CONSTR - LONG TERM | | 2004 | \$0 | S-6.LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | TELEPHONE PLANT ADJUSTMENT | | 2005 | \$0 | S-6.LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | NONOPERATING PLANT | | 2006 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | GOODWILL | | 2007 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL PROPERTY, PLANT & EQUIPMENT | | | \$43,108,515 | | \$0 | \$10,602,328 | \$0 | \$4,593,502 | \$5,681,615 | \$8,576,260 | \$91,090 | \$0 | \$0 | \$0 | \$13,563,721 | \$0 |
| 18 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 19 | ACCUM DEPRECIATION - PLANT IN SERVICE | | 3100 | \$31,211,101 | S-7.LN 18 | \$0 | \$7,798,334 | \$0 | \$3,366,362 | \$4,102,441 | \$6,189,679 | \$67,296 | \$0 | \$0 | \$0 | \$9,686,988 | \$0 |
| 20 | ACCUM DEPRECIATION - FUTURE USE | | 3200 | \$0 | S-7.LN 19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | ACCUM AMORTIZATION - TANGIBLE PROPERTY | | 3400 | \$0 | S-7.LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | ACCUM AMORTIZATION - INTANGIBLE PROPERTY | | 3500 | \$0 | S-7.LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | ACCUM AMORTIZATION - TEL PLANT ADJUSTME | | 3600 | \$0 | S-7.LN 25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | OPERATING DEFERRED INCOME TAX - NET | VAR | | \$2,095,583 | S-7.LN 32 | \$0 | \$515,501 | \$0 | \$223,532 | \$276,148 | \$416,836 | \$4,434 | \$0 | \$0 | \$0 | \$659,131 | \$0 |
| 25 | CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$80,095 | S-7.LN 38 | \$0 | \$20,555 | \$0 | \$8,292 | \$10,698 | \$14,904 | \$277 | \$0 | \$0 | \$0 | \$25,369 | \$0 |
| 26 | NET TELEPHONE PLANT | | | \$9,721,736 | | \$0 | \$2,267,937 | \$0 | \$995,316 | \$1,292,327 | \$1,954,840 | \$19,082 | \$0 | \$0 | \$0 | \$3,192,234 | \$0 |
| 27 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 23.33% | 0.00% | 10.24% | 13.29% | 20.11% | 0.20% | 0.00% | 0.00% | 0.00% | 32.84% | 0.00% |
| 28 | MATERIALS AND SUPPLIES | | 1220 | \$40,425 | S-6.LN 31 | \$0 | \$9,236 | \$0 | \$2,701 | \$5,640 | \$8,531 | \$42 | \$0 | \$0 | \$0 | \$14,274 | \$0 |
| 29 | INVESTMENT IN NONAFFILIATED CO'S | | 1402 | \$0 | S-6.LN 33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | OTHER NONCURRENT ASSETS | | 1410 | \$0 | S-6.LN 34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | DEFERRED MAINTENANCE & RETIREMENTS | | 1438 | \$0 | S-6.LN 35 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | EQUAL ACCESS EQUIPMENT | | 1439 | \$0 | S-6.LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | OTHER JURISDICTIONAL ASSETS | | 1500 | \$0 | S-6.LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CASH WORKING CAPITAL | OX | | \$265,332 | | \$0 | \$72,510 | \$0 | \$26,853 | \$34,545 | \$48,513 | \$868 | \$0 | \$0 | \$0 | \$82,043 | \$0 |
| 35 | NET TEL PLANT, M&S AND CASH WORKING CAPITAL | | | \$10,027,493 | | \$0 | \$2,349,683 | \$0 | \$1,024,870 | \$1,332,512 | \$2,011,884 | \$19,993 | \$0 | \$0 | \$0 | \$3,288,551 | \$0 |
| 36 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 23.43% | 0.00% | 10.22% | 13.29% | 20.06% | 0.20% | 0.00% | 0.00% | 0.00% | 32.80% | 0.00% |

PYCOS Arvig Telephone Co.

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OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|--------------------------------------|--------------------------------------|------|-----|---------------|------------------|--------------------------------------|--------------|-----------------------------|-------------|--------------------------------------|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$4,046,503 | | \$0 | \$1,038,477 | \$0 | \$418,915 | \$540,492 | \$752,952 | \$14,009 | \$0 | \$0 | \$0 | \$1,281,658 | \$0 |
| 3 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 25.66% | 0.00% | 10.35% | 13.36% | 18.61% | 0.35% | 0.00% | 0.00% | 0.00% | 31.67% | 0.00% |
| 4 | - CLASS B SEPARATIONS | | | | | | | | | | | | | | | | |
| 5 | COE, IOT AND C&WF | | | \$38,949,727 | | \$0 | \$9,579,494 | \$0 | \$4,150,355 | \$5,133,495 | \$7,748,886 | \$82,303 | \$0 | \$0 | \$0 | \$12,255,195 | \$0 |
| 6 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| LAND AND SUPPORT ASSETS | | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | 2110 | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$2,359,126 | LN 6+DIRECT | \$0 | \$580,215 | \$0 | \$251,381 | \$310,928 | \$469,338 | \$4,985 | \$0 | \$0 | \$0 | \$742,279 | \$0 |
| 9 | GENERAL PURPOSE COMPUTERS | | | \$64,986 | LN 6+DIRECT | \$0 | \$15,983 | \$0 | \$6,925 | \$8,565 | \$12,929 | \$137 | \$0 | \$0 | \$0 | \$20,447 | \$0 |
| 10 | TOTAL LAND AND SUPPORT ASSETS | | | \$2,424,112 | | \$0 | \$596,198 | \$0 | \$258,305 | \$319,493 | \$482,267 | \$5,122 | \$0 | \$0 | \$0 | \$762,726 | \$0 |
| 11 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 12 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | |
| 13 | ORIG/TERM, AND C&WF | | | \$41,373,839 | | \$0 | \$10,175,692 | \$0 | \$4,408,660 | \$5,452,988 | \$8,231,153 | \$87,425 | \$0 | \$0 | \$0 | \$13,017,920 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| TANGIBLE ASSETS | | | | | | | | | | | | | | | | | |
| 15 | CAPITAL LEASES | 2681 | | | | | | | | | | | | | | | |
| 16 | GENERAL SUPPORT | | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CENTRAL OFFICE EQUIP (DSL) | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | INFORMATION ORIG/TERM | | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL CAPITAL LEASES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LEASEHOLD IMPROVEMENTS | 2682 | | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT | | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | CENTRAL OFFICE EQUIP | | | \$0 | S-4, LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | INFORMATION ORIG/TERM | | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | CABLE AND WIRE FACILITIES | | | \$0 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | UNDISTRIBUTED | | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | SUBTOTAL LEASEHOLD IMPROVEMENTS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | TOTAL TANGIBLE ASSETS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 31 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | |
| 32 | ORIG/TERM, CWF AND TANGIBLE ASSETS | | | \$41,373,839 | | \$0 | \$10,175,692 | \$0 | \$4,408,660 | \$5,452,988 | \$8,231,153 | \$87,425 | \$0 | \$0 | \$0 | \$13,017,920 | \$0 |
| 33 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| INTANGIBLE ASSETS | | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | 2690 | | \$421,393 | LN 33 | \$0 | \$103,640 | \$0 | \$44,902 | \$55,539 | \$83,834 | \$890 | \$0 | \$0 | \$0 | \$132,588 | \$0 |
| 35 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$421,393 | | \$0 | \$103,640 | \$0 | \$44,902 | \$55,539 | \$83,834 | \$890 | \$0 | \$0 | \$0 | \$132,588 | \$0 |
| 37 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |

PYCOS Arvig Telephone Co.

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|------------------------------------|-----|----------|---------------|------------------|-----------------------------------|-----------|--------------------------|-----------|-----------------------------------|-----------|--------------------------|-----------|-------|-------|----------|-------|
| 1 | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | - COMBINED TOLL AND LOCAL BOARDS | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 4 | - SEPARATE TOLL BOARDS | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 5 | - DSA BOARDS | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 6 | - DSB BOARDS | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 7 | - DIRECTORY ASSISTANCE BOARDS | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 8 | - TSPS COMPLEX | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 9 | SERVICE OBSERVING TOLL MOU'S | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 10 | PROCESSOR REAL TIME - RTA | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 11 | PROCESSOR REAL TIME - TSPS COMPLEX | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 12 | REL MOU'S - TANDEM SWITCHING | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 13 | REL MOU'S - OTHER | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 14 | DIAL EQUIPMENT MOU'S (DEM) | | | 100.00% | | 0.00% | 49.61% | | | 14.33% | 21.06% | | | | 0.00% | 15.00% | 0.00% |
| 15 | REL MOU'S - EXCHANGE TRUNK | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 16 | HOST/REMOTE MOU MILES | | | 100.00% | | 0.00% | 20.63% | | | 10.57% | 21.19% | | | | 0.00% | 47.62% | 0.00% |
| 17 | EQUIPMENT FURNISHED OTHERS FACTOR | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 18 | COE BOOK COST | | | | | | | | | | | | | | | | |
| 19 | OPERATOR SYSTEMS EQUIPMENT | | | | | | | | | | | | | | | | |
| 20 | MANUAL SWITCHBOARDS | | 2220 1.1 | | | | | | | | | | | | | | |
| 21 | COMBINED TOLL AND LOCAL | | | \$0 | LN 2 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 22 | SEPARATE TOLL SWBD | | | \$0 | LN 3 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 23 | SEPARATE DSA BOARDS | | | \$0 | LN 4 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 24 | SEPARATE DSB BOARDS | | | \$0 | LN 5 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 25 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 26 | SUBTOTAL MANUAL BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 27 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 28 | AUXILIARY SWITCHBOARDS | | 2220 1.2 | | | | | | | | | | | | | | |
| 29 | DIRECTORY ASSISTANCE | | | \$0 | LN 6+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 30 | INTERCEPT | | | \$0 | SLU | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 31 | TOLL RATE AND ROUTE | | | \$0 | LN 3+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 32 | SUBTOTAL AUXILIARY BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 33 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 34 | SERVICE OBSERVING | | 2220 1.3 | | | | | | | | | | | | | | |
| 35 | TOLL | | | \$0 | LN 8 | \$0 | \$0 | | | \$0 | \$0 | | | | | | |
| 36 | EXCHANGE | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 37 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 38 | SUBTOTAL SERVICE OBSERVING | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 39 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 40 | TRAFFIC SERVICE POSITIONS | | 2220 1.4 | | | | | | | | | | | | | | |
| 41 | OPERATOR | | | \$0 | LN 7+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 42 | REMOTE TRUNK ARRANGEMENT | | | \$0 | LN 9+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 43 | OTHER | | | \$0 | LN 10+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 44 | SUBTOTAL TSPS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 45 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 46 | TOTAL OPERATOR SYSTEMS EQUIPMENT | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|-----|----------|---------------|------------------|--------------------------------------|-------------|-----------------------------|-------------|--------------------------------------|-------------|-----------------------------|-----------|-------|-------|-------------|-------|
| | TANDEM SWITCHING EQUIPMENT | | 2210 2.0 | | | | | | | | | | | | | | |
| 43 | ACCESS | | 2.1 | \$0 | LN 11+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 44 | NON ACCESS | | 2.2 | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 45 | OTHER | | 2.3 | \$0 | LN 12+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 46 | SUBTOTAL TANDEM SWITCHING | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| | LOCAL SWITCHING EQUIPMENT | | 2210 3.0 | | | | | | | | | | | | | | |
| 48 | ACCESS | | 3.1 | \$4,461,339 | LN 13 | \$0 | \$2,213,136 | | | \$639,444 | \$939,558 | | | | \$0 | \$669,201 | |
| 49 | EQUAL ACCESS | | 3.2 | \$0 | S-6, LN 3 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 50 | SUBTOTAL LOCAL SWITCHING | | | \$4,461,339 | | \$0 | \$2,213,136 | | | \$639,444 | \$939,558 | | | | \$0 | \$669,201 | |
| 51 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 49.61% | | | 14.33% | 21.06% | | | | 0.00% | 15.00% | |
| 52 | TOTAL SWITCHING EQUIPMENT | | | \$4,461,339 | | \$0 | \$2,213,136 | | | \$639,444 | \$939,558 | | | | \$0 | \$669,201 | \$0 |
| 53 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 49.61% | | | 14.33% | 21.06% | | | | 0.00% | 15.00% | 0.00% |
| | CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT | | 2230 4.0 | | | | | | | | | | | | | | |
| 54 | EXCHANGE CIRCUIT | | 4.1 | | | | | | | | | | | | | | |
| 55 | 4.11 - EXCH-WB = DS1 > | | 4.11 | \$589,125 | AL-1, LN12 | \$0 | \$5,337 | \$0 | \$279,283 | \$3,286 | \$4,959 | \$5,093 | \$0 | \$0 | \$0 | \$291,167 | |
| 56 | EXCH TRUNK - EAS | | 4.121 | \$60,245 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$60,245 | |
| 57 | 4.11D - DSL EQUIP | | 4.11 DSI | \$1,512,698 | DIRECT | \$0 | \$0 | \$0 | \$1,512,698 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 58 | EXCH TRUNK - BASIC | | 4.123 | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | EXCH TRUNK - SPECIAL | | 4.124 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 60 | SUBSCRIBER LINE - BASIC | | 4.131 | \$6,058,816 | AL-1, LN 2 | \$0 | \$1,512,374 | \$0 | \$6,012 | \$924,787 | \$1,395,619 | \$2,104 | \$0 | \$0 | \$0 | \$2,217,920 | |
| 61 | 4.122PL - EXCH-PL = DSO | | 4.122 PL | \$174,138 | DIRECT | \$0 | \$0 | \$0 | \$111,432 | \$0 | \$0 | \$39,474 | \$0 | \$0 | \$0 | \$23,232 | |
| 62 | SUBTOTAL EXCHANGE CIRCUIT | | | \$8,395,022 | | \$0 | \$1,517,711 | \$0 | \$1,909,425 | \$928,073 | \$1,400,578 | \$46,672 | \$0 | \$0 | \$0 | \$2,592,563 | |
| 63 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 18.08% | 0.00% | 22.74% | 11.06% | 16.68% | 0.56% | 0.00% | 0.00% | 0.00% | 30.88% | |
| 64 | INTEREXCHANGE CIRCUIT | | 4.1PCP | \$89,364 | DIRECT | \$0 | \$0 | \$0 | \$89,364 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 65 | FURNISHED OTHERS - INTERSTATE | | 4.21 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 66 | 4.22 - IXC WB = DS1 > | | 4.22 | \$483,899 | AL-1, LN14 | \$0 | \$0 | \$0 | \$475,232 | \$0 | \$0 | \$8,667 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 67 | TOLL - BASIC | | 4.231 | \$154,113 | AL-1, LN6 | \$0 | \$59,581 | \$0 | \$1,307 | \$36,685 | \$55,363 | \$654 | \$0 | \$0 | \$0 | \$523 | \$0 |
| 68 | 4.231PL - IXC PL = DSO | | 4.231 PL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 69 | NON ACCESS | | 4.24 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT | | | \$638,012 | | \$0 | \$59,581 | \$0 | \$476,539 | \$36,685 | \$55,363 | \$9,320 | \$0 | \$0 | \$0 | \$523 | \$0 |
| 71 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 9.34% | 0.00% | 74.69% | 5.75% | 8.68% | 1.46% | 0.00% | 0.00% | 0.00% | 0.08% | 0.00% |
| 72 | HOST/REMOTE CIRCUIT | | 4.3 | | | | | | | | | | | | | | |
| 73 | EXCLUDING WATS | | 4.31 | \$292,664 | LN 15+DIRECT | \$0 | \$60,380 | | | \$30,926 | \$62,007 | | | | \$0 | \$139,352 | |
| 74 | CLOSED END WATS | | 4.32 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 | SUBTOTAL HOST/REMOTE CIRCUIT | | | \$292,664 | | \$0 | \$60,380 | \$0 | \$0 | \$30,926 | \$62,007 | \$0 | \$0 | \$0 | \$0 | \$139,352 | |
| 76 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 20.63% | 0.00% | 0.00% | 10.57% | 21.19% | 0.00% | 0.00% | 0.00% | 0.00% | 47.62% | |
| 77 | EQUIPMENT RENTED OTHERS | | | \$0 | LN 16+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 78 | TOTAL TRANSMISSION EQUIPMENT | | | \$9,415,062 | | \$0 | \$1,637,672 | \$0 | \$2,475,329 | \$995,694 | \$1,517,948 | \$55,992 | \$0 | \$0 | \$0 | \$2,732,438 | \$0 |
| 79 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 17.39% | 0.00% | 26.29% | 10.58% | 16.12% | 0.59% | 0.00% | 0.00% | 0.00% | 29.02% | 0.00% |
| 80 | TOTAL CENTRAL OFFICE EQUIPMENT | | | \$13,876,401 | | \$0 | \$3,850,808 | \$0 | \$2,475,329 | \$1,635,127 | \$2,457,506 | \$55,992 | \$0 | \$0 | \$0 | \$3,401,639 | \$0 |
| 81 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 27.75% | 0.00% | 17.84% | 11.78% | 17.71% | 0.40% | 0.00% | 0.00% | 0.00% | 24.51% | 0.00% |

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INFORMATION ORIG/TERM AND C&WF SEPARATIONS

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| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER |
|--------------------------------|-------------------------------------|-----|------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.00% | INPUT | 0.00% | 25.00% | | | 15.29% | 23.07% | | | 0.00% | 36.64% | |
| 2 | RELATIVE MOUS - COINLESS PAY TEL | | | 0.00% | INPUT | 0.00% | 0.00% | | | 0.00% | 0.00% | | | 0.00% | 0.00% | |
| 3 | EQUIVALENT LOOPS - CWF | | | 100.00% | AL-1, LN 4 | 0.00% | 24.96% | 0.00% | 0.10% | 15.26% | 23.03% | 0.03% | 0.00% | 0.00% | 36.61% | |
| 4 | EQUIVALENT CHANNELS - WIDEBAND | | | 100.00% | AL-1, LN 12 | 0.00% | 0.91% | 0.00% | 47.41% | 0.56% | 0.84% | 0.86% | 0.00% | 0.00% | 49.42% | |
| 5 | EQUIVALENT CHANNELS - IX WIDEBAND | | | 100.00% | AL-1, LN 14 | 0.00% | 0.00% | 0.00% | 98.21% | 0.00% | 0.00% | 1.79% | 0.00% | 0.00% | 0.00% | |
| 6 | IX CIRCUIT MILES - CWF | | | 100.00% | AL-1, LN 8 | 0.00% | 36.45% | 0.00% | 4.67% | 22.44% | 33.87% | 2.17% | 0.00% | 0.00% | 0.40% | 0.00% |
| 7 | REL MOU'S - EXCHANGE TRUNK | | | 0.00% | INPUT | 0.00% | 0.00% | | | 0.00% | 0.00% | | | 0.00% | 0.00% | |
| 8 | HOST/REMOTE MOU MILES | | | 100.00% | INPUT | 0.00% | 20.63% | | | 10.57% | 21.19% | | | 0.00% | 47.62% | |
| 9 | EQUIPMENT FURNISHED OTHERS FACTOR | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| INFORMATION ORIGIN/TERMINATION | | | | | | | | | | | | | | | | |
| 10 | OTHER IOT EQUIPMENT | | 2310 | | | | | | | | | | | | | |
| 11 | COIN PUBLIC TELEPHONE | | 1.0 | | | | | | | | | | | | | |
| 12 | COINLESS PUBLIC TELEPHONE | | 1.1 | | LN 1+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | |
| 13 | OTHER | | 1.2 | | LN 2+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | |
| 14 | SUBTOTAL | | 1.3 | | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 16 | NEW CUSTOMER PREMISE EQUIPMENT | | 2.0 | | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | |
| 17 | TOTAL INFO ORIG/TERM EQUIP | | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | | |
| 19 | SUBSCRIBER LINE - JOINT | | 2410 | | LN 3 | \$22,719,801 | \$5,671,214 | \$0 | \$22,545 | \$3,467,834 | \$5,233,396 | \$7,891 | \$0 | \$0 | \$8,316,921 | |
| 20 | SUBSCRIBER LINE - DIRECT | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL SUBSCRIBER LINE | | 1.0 | | | \$22,719,801 | \$5,671,214 | \$0 | \$22,545 | \$3,467,834 | \$5,233,396 | \$7,891 | \$0 | \$0 | \$8,316,921 | |
| 22 | EXCHANGE WIDEBAND - JOINT | | | | LN 4 | \$728,206 | \$6,597 | \$0 | \$345,216 | \$4,062 | \$6,130 | \$6,296 | \$0 | \$0 | \$359,906 | |
| 23 | EXCHANGE WIDEBAND - DIRECT | | | | DIRECT | \$655,022 | \$0 | \$0 | \$655,022 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SUBTOTAL EXCHANGE WIDEBAND | | 2.1 | | | \$1,383,227 | \$6,597 | \$0 | \$1,000,237 | \$4,062 | \$6,130 | \$6,296 | \$0 | \$0 | \$359,906 | |
| 25a | EXCHANGE TRUNK - JOINT | | | | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25b | EXCHANGE TRUNK - DIRECT | | | | DIRECT | \$68,510 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68,510 | |
| 26 | EXCHANGE TRUNK - SPECIAL | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | SUBTOTAL EXCHANGE TRUNK | | 2.2 | | | \$68,510 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68,510 | |
| 28 | INTEREXCHANGE WIDEBAND | | | | LN 5 | \$663,616 | \$0 | \$0 | \$651,730 | \$0 | \$0 | \$11,886 | \$0 | \$0 | \$0 | \$0 |
| 29 | INTEREXCHANGE WIDEBAND - DIRECT | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | SUBTOTAL INTEREXCHANGE WBD | | 3.1 | | | \$663,616 | \$0 | \$0 | \$651,730 | \$0 | \$0 | \$11,886 | \$0 | \$0 | \$0 | \$0 |
| 31a | IX TRUNK - ACCESS - JOINT | | | | LN 6 | \$10,986 | \$4,004 | \$0 | \$513 | \$2,465 | \$3,721 | \$238 | \$0 | \$0 | \$44 | \$0 |
| 31b | IX TRUNK - ACCESS - DIRECT | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | IX TRUNK - ACCESS - SPECIAL | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | SUBTOTAL INTEREXCHANGE ACCESS | | 3.2 | | | \$10,986 | \$4,004 | \$0 | \$513 | \$2,465 | \$3,721 | \$238 | \$0 | \$0 | \$44 | \$0 |
| 34 | IX TRUNK - NON ACCESS - DIRECT | | 3.3 | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | HOST/REMOTE - JOINT | | | | LN 8 | \$227,186 | \$46,871 | \$0 | \$0 | \$24,007 | \$48,134 | \$0 | \$0 | \$0 | \$108,175 | |
| 36 | HOST/REMOTE - DIRECT | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | SUBTOTAL HOST/REMOTE EXCL WATS | | 4.1 | | | \$227,186 | \$46,871 | \$0 | \$0 | \$24,007 | \$48,134 | \$0 | \$0 | \$0 | \$108,175 | |
| 38 | HOST/REMOTE - CLOSED END WATS | | 4.2 | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | EQUIPMENT FURNISHED OTHERS - JOINT | | | | LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | EQUIPMENT FURNISHED OTHERS - DIRECT | | | | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | SUBTOTAL EQUIPMENT FURNISHED OTHERS | | 5.0 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 42 | TOTAL CABLE AND WIRE FACILITIES | | | | | \$25,073,326 | \$5,728,686 | \$0 | \$1,675,026 | \$3,498,368 | \$5,291,381 | \$26,310 | \$0 | \$0 | \$8,853,555 | \$0 |
| 43 | % DISTRIBUTION | | | 1 | | 0 | 0.228477291 | 0 | 0.066805104 | 0.139525479 | 0.211036243 | 0.001049342 | 0 | 0 | 0.353106541 | 0 |

PYCOS Arvig Telephone Co.

S-7,1of1

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---|-----|-------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | GENERAL SUPPORT FACILITIES | | 2110 | 100.00% | S-3.LN 11 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 2 | CENTRAL OFFICE EQUIPMENT | | 2230 | 100.00% | S-4.LN 81 | 0.00% | 27.75% | 0.00% | 17.84% | 11.78% | 17.71% | 0.40% | 0.00% | 0.00% | 0.00% | 24.51% | 0.00% |
| 3 | INFORMATION ORIG/TERM EQUIPMENT | | 2310 | 0.00% | S-5.LN 18 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | CABLE & WIRE FACILITIES | | 2410 | 100.00% | S-5.LN 43 | 0.00% | 22.85% | 0.00% | 6.68% | 13.95% | 21.10% | 0.10% | 0.00% | 0.00% | 0.00% | 35.31% | 0.00% |
| 5 | GEN SUPPORT, COE, IOT AND C&WF | | | 100.00% | S-3.LN 14 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 6 | CAPITAL LEASES | | 2681 | 0.00% | S-3.LN 21 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | LEASEHOLD IMPROVEMENTS | | 2682 | 0.00% | S-3.LN 28 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | TANGIBLE ASSETS | | 2680 | 0.00% | S-3.LN 30 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | PLANT HELD FOR FUTURE USE | | 2002 | 0.00% | S-6.LN 9 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 10 | TELECOMMUNICATIONS PLANT ADJUSTMENT | | 2005 | 0.00% | S-6.LN 27 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | ACCUM DEPRECIATION - PLANT IN SERVICE | | 3100 | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT | | | \$1,214,882 | LN 1+DIRECT | \$0 | \$298,794 | \$0 | \$129,454 | \$160,119 | \$241,696 | \$2,567 | \$0 | \$0 | \$0 | \$382,252 | \$0 |
| 12 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$3,971,550 | S-4.LN3+DIR | \$0 | \$1,970,167 | \$0 | \$0 | \$569,242 | \$836,408 | \$0 | \$0 | \$0 | \$0 | \$595,733 | \$0 |
| 13 | OPERATOR SERVICES EQUIPMENT | | | \$0 | S-4.LN42+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | CENTRAL OFFICE TRANSMISSION | | | \$7,640,378 | S-4.LN79+DIR | \$0 | \$1,328,980 | \$0 | \$2,008,744 | \$808,003 | \$1,231,823 | \$45,438 | \$0 | \$0 | \$0 | \$2,217,390 | \$0 |
| 15 | UNDISTRIBUTED COE | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | INFORMATION ORIG/TERM | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CABLE AND WIRE FACILITIES | | | \$18,384,291 | LN 4+DIRECT | \$0 | \$4,200,393 | \$0 | \$1,228,164 | \$2,565,077 | \$3,879,752 | \$19,291 | \$0 | \$0 | \$0 | \$6,491,613 | \$0 |
| 18 | TOTAL ACCUM DEP - PLANT IN SERVICE | | | \$31,211,101 | | \$0 | \$7,798,334 | \$0 | \$3,366,362 | \$4,102,441 | \$6,189,679 | \$67,296 | \$0 | \$0 | \$0 | \$9,686,988 | \$0 |
| 19 | ACCUM DEPRECIATION - FUTURE USE | | 3200 | \$0 | LN 9+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ACCUMULATED AMORTIZATION | | | | | | | | | | | | | | | | |
| 20 | TANGIBLE ASSETS | | 3400 | | | | | | | | | | | | | | |
| 21 | CAPITAL LEASES | | | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LEASEHOLD IMPROVEMENTS | | | \$0 | LN 7+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | UNDISTRIBUTED | | | \$0 | LN 8+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | TOTAL ACCUM AMORT - TANGIBLE ASSETS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | INTANGIBLE ASSETS | | 3500 | \$0 | S-3.LN3+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | TELECOMMUNICATIONS PLANT ADJUSTMENT | | 3600 | \$0 | LN 10+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | TOTAL ACCUM AMORTIZATION | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | NET OPERATING DEFERRED INC TAX | | 4100& | | | | | | | | | | | | | | |
| 28 | GENERAL SUPPORT | | 4340 | \$50,712 | LN 1+DIRECT | \$0 | \$12,472 | \$0 | \$5,404 | \$6,684 | \$10,089 | \$107 | \$0 | \$0 | \$0 | \$15,956 | \$0 |
| 29 | CENTRAL OFFICE EQUIP | | | \$686,791 | LN 2+DIRECT | \$0 | \$190,590 | \$0 | \$122,513 | \$80,928 | \$121,630 | \$2,771 | \$0 | \$0 | \$0 | \$168,359 | \$0 |
| 30 | INFORMATION ORIG/TERM | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | CABLE AND WIRE FACILITIES | | | \$1,235,089 | LN 4+DIRECT | \$0 | \$282,190 | \$0 | \$82,510 | \$172,326 | \$260,649 | \$1,296 | \$0 | \$0 | \$0 | \$436,118 | \$0 |
| 32 | UNDISTRIBUTED | | | \$122,991 | LN 5+DIRECT | \$0 | \$30,249 | \$0 | \$13,106 | \$16,210 | \$24,469 | \$260 | \$0 | \$0 | \$0 | \$38,698 | \$0 |
| 33 | TOTAL NET DEFERRED INCOME TAX | | | \$2,095,593 | | \$0 | \$515,501 | \$0 | \$223,532 | \$276,148 | \$416,836 | \$4,434 | \$0 | \$0 | \$0 | \$659,131 | \$0 |
| | CUST. DEPOSITS & OTHER DEF CRS-NET | | 4040& | | | | | | | | | | | | | | |
| 34 | GENERAL SUPPORT | | 4360 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | CENTRAL OFFICE EQUIP | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | INFORMATION ORIG/TERM | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | CABLE AND WIRE FACILITIES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38 | UNDISTRIBUTED INVESTMENTS | | | \$0 | S-2.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | OTHER LONG TERM LIABILITIES | | 4310 | \$80,095 | S-3.LN 3 | \$0 | \$20,555 | \$0 | \$8,292 | \$10,698 | \$14,904 | \$277 | \$0 | \$0 | \$0 | \$25,369 | \$0 |
| 40 | TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$80,095 | | \$0 | \$20,555 | \$0 | \$8,292 | \$10,698 | \$14,904 | \$277 | \$0 | \$0 | \$0 | \$25,369 | \$0 |

PYCOS Arvig Telephone Co.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|-----|------|---------------|------------------|-----------------------------------|-----------|--------------------------|-----------|-----------------------------------|-----------|--------------------------|-----------|-------|-------|-----------|-------|
| | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | VAR | 2110 | 100.00% | S-3.LN 11 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 2 | CENTRAL OFFICE EQUIPMENT | | | 100.00% | S-4.LN 81 | 0.00% | 27.75% | 0.00% | 17.84% | 11.78% | 17.71% | 0.40% | 0.00% | 0.00% | 0.00% | 24.51% | 0.00% |
| 3 | COIN PUBLIC TELEPHONE EQUIP | | 2310 | 0.00% | S-5.LN 11 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | COINLESS PUBLIC TELEPHONE EQUIP | | 2310 | 0.00% | S-5.LN 12 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | OTHER IOT EQUIPMENT | | 2310 | 0.00% | S-5.LN 13 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | CABLE AND WIRE FACILITIES | | 2410 | 100.00% | S-5.LN 43 | 0.00% | 22.85% | 0.00% | 6.68% | 13.95% | 21.10% | 0.10% | 0.00% | 0.00% | 0.00% | 35.31% | 0.00% |
| | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 7 | NETWORK SUPPORT | | 6110 | \$16,013 | LN 1+DIRECT | \$0 | \$3,938 | \$0 | \$1,706 | \$2,110 | \$3,186 | \$34 | \$0 | \$0 | \$0 | \$5,038 | \$0 |
| 8 | GENERAL SUPPORT | | 6120 | \$604,829 | LN 1+DIRECT | \$0 | \$148,755 | \$0 | \$64,449 | \$79,715 | \$120,328 | \$1,278 | \$0 | \$0 | \$0 | \$190,304 | \$0 |
| 9 | TOTAL GENERAL SUPPORT EXP | | | \$620,842 | | \$0 | \$152,693 | \$0 | \$66,155 | \$81,826 | \$123,514 | \$1,312 | \$0 | \$0 | \$0 | \$195,342 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | CENTRAL OFFICE SWITCHING EXPENSE | | 6210 | \$167,202 | LN 2+DIRECT | \$0 | \$46,400 | \$0 | \$29,826 | \$19,702 | \$29,611 | \$675 | \$0 | \$0 | \$0 | \$40,988 | \$0 |
| 12 | OPERATOR SYSTEMS EXPENSE | | 6220 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CENTRAL OFFICE TRANSMISSION EXPENSE | | 6230 | \$1,341,172 | LN 2+DIRECT | \$0 | \$372,186 | \$0 | \$239,244 | \$158,037 | \$237,521 | \$5,412 | \$0 | \$0 | \$0 | \$328,773 | \$0 |
| 14 | UNDISTRIBUTED | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL CENTRAL OFFICE EXPENSE | | | \$1,508,374 | | \$0 | \$418,585 | \$0 | \$269,070 | \$177,739 | \$267,133 | \$6,086 | \$0 | \$0 | \$0 | \$369,760 | \$0 |
| 16 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 27.75% | 0.00% | 17.84% | 11.78% | 17.71% | 0.40% | 0.00% | 0.00% | 0.00% | 24.51% | 0.00% |
| | INFORMATION ORIG/TERM EXPENSE | | 6310 | | | | | | | | | | | | | | |
| 17 | IOT EXPENSES - COIN PAY TEL | | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | IOT EXPENSES - COINLESS PAY TEL | | | \$0 | LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | IOT EXPENSES - OTHER | | | \$0 | LN 5+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | IOT EXPENSES - OPE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL INFORMATION ORIG/TERM EXP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | CABLE AND WIRE FACILITIES EXPENSE | | 6410 | | | | | | | | | | | | | | |
| 23 | ALLOCATED | | | \$468,981 | LN 6 | \$0 | \$107,152 | \$0 | \$31,330 | \$65,435 | \$98,972 | \$492 | \$0 | \$0 | \$0 | \$165,600 | \$0 |
| 24 | DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL CWF EXPENSE | | | \$468,981 | | \$0 | \$107,152 | \$0 | \$31,330 | \$65,435 | \$98,972 | \$492 | \$0 | \$0 | \$0 | \$165,600 | \$0 |
| 26 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 22.85% | 0.00% | 6.68% | 13.95% | 21.10% | 0.10% | 0.00% | 0.00% | 0.00% | 35.31% | 0.00% |
| 27 | TOTAL PLANT SPECIFIC EXPENSE | | | \$2,598,197 | | \$0 | \$678,430 | \$0 | \$366,555 | \$325,000 | \$489,618 | \$7,890 | \$0 | \$0 | \$0 | \$730,703 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 26.11% | 0.00% | 14.11% | 12.51% | 18.84% | 0.30% | 0.00% | 0.00% | 0.00% | 28.12% | 0.00% |
| 29 | PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT | | | \$1,977,355 | | \$0 | \$525,737 | \$0 | \$300,400 | \$243,174 | \$366,105 | \$6,579 | \$0 | \$0 | \$0 | \$535,361 | \$0 |
| 30 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 26.59% | 0.00% | 15.19% | 12.30% | 18.51% | 0.33% | 0.00% | 0.00% | 0.00% | 27.07% | 0.00% |

PYCOS Arvig Telephone Co.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|--|--|-----|----------------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|-------|-----------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | | 2001 | 100.00% | S-2.LN 10 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 2 | CAPITAL LEASES | | 2681 | 0.00% | S-7.LN 6 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 3 | LEASEHOLD IMPROVEMENTS | | 2682 | 0.00% | S-7.LN 7 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | TANGIBLE PROPERTY | | 2680 | 0.00% | S-3.LN 30 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | INTANGIBLE PROPERTY | | 2690 | 100.00% | S-3.LN 37 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 6 | TELEPHONE PLANT ADJUSTMENT | | 2005 | 0.00% | S-7.LN 10 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 7 | COE, IOT AND C&WF | | | 100.00% | S-3.LN 7 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| OTHER PROPERTY PLANT & EQUIPMENT EXPENSE | | | | | | | | | | | | | | | | | |
| 8 | UNDISTRIBUTED | | 6510 | | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | | 6511 | | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MATERIALS & SUPPLIES PROVISIONING | | 6512 | | LN 1+DIRECT | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | \$0 | \$0 | (\$0) | \$0 |
| 11 | TOTAL OTHER PROP PLANT & EQUIP EXPENSE | | | | | (\$0) | (\$0) | \$0 | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | \$0 | \$0 | (\$0) | \$0 |
| 12 | % DISTRIBUTION | | | 100.000000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 13 | NETWORK OPERATIONS EXPENSE | | 6530 | \$1,006,166 | LN 7+DIRECT | \$0 | \$247,462 | \$0 | \$107,214 | \$132,611 | \$200,173 | \$2,126 | \$0 | \$0 | \$0 | \$316,581 | \$0 |
| 14 | ACCESS / USF EXPENSE | | 6540 | \$141,614 | DIRECT | \$0 | \$141,614 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | | |
| 15 | GENERAL SUPPORT | | 6560 | \$115,868 | S-3.LN 11 | \$0 | \$28,497 | \$0 | \$12,347 | \$15,271 | \$23,052 | \$245 | \$0 | \$0 | \$0 | \$36,457 | \$0 |
| 16 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$32,220 | S-4.LN 53 | \$0 | \$15,984 | \$0 | \$0 | \$4,618 | \$6,786 | \$0 | \$0 | \$0 | \$0 | \$4,833 | \$0 |
| 17 | OPERATOR SYSTEMS EQUIPMENT | | | \$0 | S-4.LN 42 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE TRANSMISSION | | | \$773,633 | S-4.LN 79 | \$0 | \$134,567 | \$0 | \$203,397 | \$81,815 | \$124,729 | \$4,601 | \$0 | \$0 | \$0 | \$224,524 | \$0 |
| 19 | UNDISTRIBUTED COE | | | \$0 | S-4.LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | INFORMATION ORIG/TERM | | | \$0 | S-5.LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | CABLE AND WIRE FACILITIES | | | \$1,233,783 | S-5.LN 43 | \$0 | \$281,891 | \$0 | \$82,423 | \$172,144 | \$260,373 | \$1,295 | \$0 | \$0 | \$0 | \$435,657 | \$0 |
| 22 | TOTAL DEP EXP - PLANT IN SERVICE | | | \$2,155,504 | | \$0 | \$460,939 | \$0 | \$298,166 | \$273,848 | \$414,939 | \$6,140 | \$0 | \$0 | \$0 | \$701,470 | \$0 |
| 23 | PROPERTY HELD FOR FUTURE USE | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | TOTAL DEPRECIATION EXPENSE | | | \$2,155,504 | | \$0 | \$460,939 | \$0 | \$298,166 | \$273,848 | \$414,939 | \$6,140 | \$0 | \$0 | \$0 | \$701,470 | \$0 |
| 25 | % DISTRIBUTION | | | 100.000000% | | 0.00% | 21.38% | 0.00% | 13.83% | 12.70% | 19.25% | 0.28% | 0.00% | 0.00% | 0.00% | 32.54% | 0.00% |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | |
| 26 | CAPITAL LEASE | | 6563 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | LEASEHOLD IMPROVEMNTS | | 6563 | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | UNDISTRIBUTED | | 6563 | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | INTANGIBLE ASSETS | | 6564 | \$135,028 | LN 5+DIRECT | \$0 | \$33,210 | \$0 | \$14,388 | \$17,796 | \$26,863 | \$285 | \$0 | \$0 | \$0 | \$42,485 | \$0 |
| 30 | OTHER - TTPA | | 6565 | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | TOTAL AMORTIZATION EXPENSE | | | \$135,028 | | \$0 | \$33,210 | \$0 | \$14,388 | \$17,796 | \$26,863 | \$285 | \$0 | \$0 | \$0 | \$42,485 | \$0 |
| 32 | % DISTRIBUTION | | | 100.000000% | | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | |
| 33 | GEN SUPPORT ASSETS | | 5240/7100/7500 | \$24,500 | S-3.LN 11+DIR | \$0 | \$6,026 | \$0 | \$2,611 | \$3,229 | \$4,874 | \$52 | \$0 | \$0 | \$0 | \$7,709 | \$0 |
| 34 | CENTRAL OFFICE EQUIPMENT | | 5240/7100/7500 | \$0 | S-4.LN 81+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | CABLE & WIRE FACILITIES | | 5240/7100/7500 | \$2,659 | S-5.LN 43+DIR | \$0 | \$608 | \$0 | \$178 | \$371 | \$561 | \$3 | \$0 | \$0 | \$0 | \$939 | \$0 |
| 36 | UNDISTRIBUTED | | 5240/7100/7500 | \$0 | S-2.LN 10+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | TOTAL RENT REVENUES | | | \$27,159 | | \$0 | \$6,633 | \$0 | \$2,788 | \$3,600 | \$5,435 | \$55 | \$0 | \$0 | \$0 | \$8,648 | \$0 |

PYCOS Arvig Telephone Co.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|------------------------------|--------------------------------------|-----|------|---------------|------------------|-----------------------------------|-----------|--------------------------|-----------|-----------------------------------|-----------|--------------------------|-----------|-------|-------|-----------|-------|
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | 0.00% | INPUT | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | 0.00% | INPUT | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.00% | INPUT | 0.00% | 19.17% | | | 11.80% | 17.81% | | | | 0.00% | 51.21% | |
| 4 | END USER BILLED REVENUE INCL CCL | | | 100.00% | INPUT | 0.00% | 27.45% | 0.00% | 0.00% | 2.29% | 9.69% | 0.00% | 0.00% | 0.00% | 0.00% | 60.57% | 0.00% |
| 5 | IX CARRIER BILLED REVENUE | | | 100.00% | INPUT | 0.00% | 30.13% | 0.00% | 2.47% | 24.57% | 41.57% | 1.26% | 0.00% | | | | |
| 6 | PAYSTATION REVENUE | | | 0.00% | INPUT | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | |
| 7 | BUSINESS OFFICE CONTACTS | | | 100.00% | INPUT | 0.00% | 5.91% | 0.00% | 0.29% | 18.50% | 0.08% | 0.25% | 0.00% | 0.00% | 0.00% | 74.96% | 0.00% |
| 8 | BILLING INQUIRY CONTACTS | | | 100.00% | INPUT | 0.00% | 6.37% | 0.00% | 0.18% | 3.40% | 0.00% | 0.13% | 0.00% | 0.00% | 0.00% | 89.92% | 0.00% |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | | | |
| 11 | CARRIER ACCESS BILLING FACTOR | | | 100.00% | INPUT | 0.00% | 46.21% | 0.00% | 3.79% | 18.23% | 30.84% | 0.93% | 0.00% | | | | |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | | 6610 | \$663,115 | INPUT | \$0 | \$160,282 | \$0 | \$9,178 | \$90,867 | \$154,579 | \$4,589 | \$0 | \$0 | \$0 | \$243,622 | \$0 |
| 13 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 14 | - CALL COMPLETION INCL DA | | 6621 | \$1,606 | LN 1+DIRECT | \$0 | \$0 | \$1,606 | \$0 | | | | | | \$0 | \$0 | \$0 |
| 15 | - OPERATOR SERVICES UNDER CONTRACT | | | \$19,603 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$19,603 | \$0 | | | | \$0 | \$0 | \$0 |
| 16 | PUBLISHED DIRECTORY LISTINGS | | 6622 | | | | | | | | | | | | | | \$0 |
| 17 | - CLASSIFIED | | | \$0 | DIRECT | | | | | | | | | | | | \$0 |
| 18 | - TWX | | | \$0 | DIRECT | | | | | | | | | \$0 | | | |
| 19 | - ALPHA | | | \$524 | LN 3 | \$0 | \$100 | | | \$62 | \$93 | | | | \$0 | \$268 | |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 21 | SUBTOTAL | | | \$524 | | \$0 | \$100 | \$0 | \$0 | \$62 | \$93 | \$0 | \$0 | \$0 | \$0 | \$268 | |
| 22 | LOCAL BUSINESS OFFICE | | 6623 | | 1 | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | | 1.1 | | | | | | | | | | | | | |
| 24 | - PRESUBSCRIPTION | | | 1.11 | | | | | | | | | | | | | |
| 25 | - OTHER | | | 1.12 | \$8,951 | DIRECT | \$3,585 | \$0 | \$178 | \$11,224 | \$50 | \$153 | \$0 | \$0 | \$0 | \$45,475 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | | 1.2 | \$41,040 | LN 4 | \$0 | \$11,265 | \$0 | \$940 | \$3,978 | \$0 | \$0 | \$0 | \$0 | \$24,856 | \$0 |
| 27 | - END USER BILLING INQUIRY | | | 1.3 | \$55,697 | LN 8 | \$0 | \$3,548 | \$0 | \$101 | \$1,891 | \$0 | \$74 | \$0 | \$0 | \$50,083 | \$0 |
| 28 | - IX CARRIER SVC ORDER PROCESSING | | | 1.4 | \$0 | LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | - IX CARRIER PAYMENT & COLLECTION | | | 1.5 | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | - IX CARRIER BILLING INQUIRY | | | 1.6 | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | - COIN COLLECTION AND ADMINISTRATION | | | 1.7 | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | SUBTOTAL LOCAL BUSINESS OFFICE | | | \$166,354 | | \$0 | \$27,349 | \$0 | \$279 | \$14,056 | \$4,029 | \$227 | \$0 | \$0 | \$0 | \$120,414 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | | 6623 | | 2 | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | | 2.1 | | | | | | | | | | | | | |
| 35 | - TOLL TICKET PROCESSING | | | 2.11 | \$7,329 | AL-1, LN16 | \$0 | \$670 | | \$2,443 | \$1,145 | | | | \$0 | \$3,071 | |
| 36 | - LOCAL MESSAGE PROCESSING | | | 2.12 | \$0 | DIRECT | | | | | | | | | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | | 2.2 | \$81,724 | AL-1, LN18, LN19 | \$0 | \$24,374 | \$0 | \$19,525 | \$9,150 | \$0 | \$0 | \$0 | \$0 | \$28,675 | \$0 |
| 38 | - END USER COMMON LINE | | | 2.3 | \$4,301 | DIRECT | \$0 | \$4,301 | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | | 2.4 | \$38,527 | LN 11 | \$0 | \$17,803 | \$0 | \$1,460 | \$7,021 | \$11,882 | \$359 | \$0 | \$0 | \$0 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$131,880 | | \$0 | \$47,148 | \$0 | \$1,460 | \$28,989 | \$22,177 | \$359 | \$0 | \$0 | \$0 | \$31,746 | \$0 |
| 41 | TOTAL CAT 1 AND CAT 2 | | | \$298,234 | LN 32+LN 40 | \$0 | \$47,497 | \$0 | \$1,739 | \$43,045 | \$26,205 | \$586 | \$0 | \$0 | \$0 | \$152,161 | \$0 |
| 42 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.98% | 0.00% | 0.58% | 14.43% | 8.79% | 0.20% | 0.00% | 0.00% | 0.00% | 51.02% | 0.00% |
| 43 | ALL OTHER CUSTOMER SERVICE | | 6623 | \$79,900 | LN 42+DIRECT | \$0 | \$30,399 | \$0 | \$385 | \$9,524 | \$5,798 | \$130 | \$0 | \$0 | \$0 | \$33,665 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$399,867 | | \$0 | \$104,996 | \$0 | \$2,124 | \$73,840 | \$32,096 | \$716 | \$0 | \$0 | \$0 | \$186,094 | \$0 |
| 45 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 26.26% | 0.00% | 0.53% | 18.47% | 8.03% | 0.18% | 0.00% | 0.00% | 0.00% | 46.54% | 0.00% |
| 46 | TOTAL CUSTOMER OPERATIONS EXPENSE | | | \$1,062,982 | LN 12+LN 44 | \$0 | \$265,278 | \$0 | \$11,301 | \$164,707 | \$186,675 | \$5,305 | \$0 | \$0 | \$0 | \$429,716 | \$0 |
| 47 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 24.96% | 0.00% | 1.06% | 15.49% | 17.56% | 0.50% | 0.00% | 0.00% | 0.00% | 40.43% | 0.00% |

PYCOS Arvig Telephone Co.

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12.1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|-----|------|---------------|------------------|--------------------------------------|-------------|-----------------------------|-------------|--------------------------------------|-------------|-----------------------------|-----------|-------|-------|-------------|-------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.00% | S-3.LN 4 | 0.00% | 25.66% | 0.00% | 10.35% | 13.36% | 18.61% | 0.35% | 0.00% | 0.00% | 0.00% | 31.67% | 0.00% |
| 2 | TELEPHONE PLANT IN SERVICE | | | 100.00% | S-2.LN 10 | 0.00% | 24.59% | 0.00% | 10.66% | 13.18% | 19.89% | 0.21% | 0.00% | 0.00% | 0.00% | 31.46% | 0.00% |
| 3 | PLANT UNDER CONSTRUCTION - LONG TERM | | 2004 | 0.00% | S-6.LN 21 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 4 | CAPITAL LEASES | | 2680 | 0.00% | S-3.LN 21 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | EQUAL ACCESS INVESTMENT | | | 100.00% | S-6.LN 36 | 0.00% | 51.81% | 0.00% | 0.00% | 0.00% | 48.19% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | NET TELEPHONE PLANT - OPERATING, EXCL. CWC | | | 100.00% | S-2.LN33 - LN32 | 0.00% | 23.33% | 0.00% | 10.22% | 13.30% | 20.11% | 0.20% | 0.00% | 0.00% | 0.00% | 32.85% | 0.00% |
| | CORPORATE OPERATIONS EXPENSE | | | | | | | | | | | | | | | | |
| 7 | EXECUTIVE AND PLANNING | | 6710 | | | | | | | | | | | | | | |
| 8 | DIRECT ASSIGNED | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | OTHER | | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | GENERAL & ADMINISTRATIVE | | 6720 | | | | | | | | | | | | | | |
| 11 | DIRECT ASSIGNED | | | \$9,277 | DIRECT | \$0 | \$9,277 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | OTHER | | | \$1,678,853 | LN 1 | \$0 | \$430,853 | \$0 | \$173,804 | \$224,244 | \$312,392 | \$5,812 | \$0 | \$0 | \$0 | \$531,747 | \$0 |
| 13 | TOTAL CORPORATE OPERATIONS EXPENSE | | | \$1,688,130 | | \$0 | \$440,131 | \$0 | \$173,804 | \$224,244 | \$312,392 | \$5,812 | \$0 | \$0 | \$0 | \$531,747 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 26.07% | 0.00% | 10.30% | 13.28% | 18.51% | 0.34% | 0.00% | 0.00% | 0.00% | 31.50% | 0.00% |
| 15 | EQUAL ACCESS EXPENSE | | | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | INTEREST AND RELATED ITEMS | | 7500 | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | TOTAL | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BASIS FOR ACTUAL INCOME TAX ALLOCATION | | | | | | | | | | | | | | | | |
| 21 | TOTAL OPERATING REVENUES | | | \$9,943,881 | RECORDS | \$0 | \$2,540,335 | \$0 | \$1,089,601 | \$1,291,369 | \$1,862,318 | \$29,828 | \$0 | \$0 | \$0 | \$3,130,430 | \$0 |
| 22 | LESS: OPERATING EXPENSE AND TAX | | | \$8,868,429 | VARIOUS | \$0 | \$2,284,153 | \$0 | \$977,324 | \$1,150,009 | \$1,648,161 | \$27,784 | \$0 | \$0 | \$0 | \$2,780,997 | \$0 |
| 23 | : INTEREST - CAPITAL LEASE | | | \$0 | LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | : OPERATING FIXED CHARGES | | | \$0 | LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | : Amort of Excess Deferred Tax & Envir Tax | | | \$0 | LN2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | : DEPR ON CAP OVERHEADS + MEALS & ENT. | | | (\$1,478) | LN 6+DIRECT | \$0 | (\$345) | \$0 | (\$151) | (\$197) | (\$297) | (\$3) | \$0 | \$0 | \$0 | (\$486) | \$0 |
| 27 | NET TAXABLE INCOME | | | \$1,076,930 | | \$0 | \$256,527 | \$0 | \$112,428 | \$141,557 | \$214,454 | \$2,047 | \$0 | \$0 | \$0 | \$349,918 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00000% | | 0.00% | 23.82% | 0.00% | 10.44% | 13.14% | 19.91% | 0.19% | 0.00% | 0.00% | 0.00% | 32.49% | 0.00% |
| | OPERATING TAXES | | | | | | | | | | | | | | | | |
| 29 | FEDERAL ITC AMORTIZATION | | 7210 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE ITC AMORTIZATION | | 7210 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | OPERATING FEDERAL INCOME TAX | | 7220 | (\$31,400) | LN 28 | \$0 | (\$7,480) | \$0 | (\$3,278) | (\$4,127) | (\$6,253) | (\$60) | \$0 | \$0 | \$0 | (\$10,203) | \$0 |
| 32 | OPERATING STATE & LOCAL INCOME TAX | | 7230 | (\$103,922) | LN 28 | \$0 | (\$24,754) | \$0 | (\$10,849) | (\$13,660) | (\$20,694) | (\$198) | \$0 | \$0 | \$0 | (\$33,767) | \$0 |
| 33 | OPERATING TAXES - OTHER | | 7240 | \$85,176 | LN 2+DIRECT | \$0 | \$23,724 | \$0 | \$8,684 | \$10,741 | \$16,213 | \$172 | \$0 | \$0 | \$0 | \$25,642 | \$0 |
| 34 | PROVISION FOR DEFERRED INCOME TAX | | 7250 | (\$281,246) | LN 28 | \$0 | (\$66,993) | \$0 | (\$29,361) | (\$36,968) | (\$56,006) | (\$535) | \$0 | \$0 | \$0 | (\$91,383) | \$0 |
| 35 | TOTAL OPERATING TAXES | | | (\$331,392) | | \$0 | (\$75,504) | \$0 | (\$34,804) | (\$44,015) | (\$66,740) | (\$620) | \$0 | \$0 | \$0 | (\$109,710) | \$0 |

PYCOS Arvig Telephone Co.

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DEVELOPMENT OF ALLOCATION RATIOS

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| LN | ALLOCATION RATIOS | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---------------------------------------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|-------|----------|-------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | ALLOCATED LOOPS - COE | 10,078 | SPF | - | 2,516 | - | 10 | 1,538 | 2,321 | 4 | - | - | - | 3,689 | |
| 2 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 24.96% | 0.00% | 0.10% | 15.26% | 23.03% | 0.03% | 0.00% | 0.00% | 0.00% | 36.61% | |
| 3 | ALLOCATED LOOPS - CWF | 10,078 | SPF | - | 2,516 | - | 10 | 1,538 | 2,321 | 4 | - | - | - | 3,689 | |
| 4 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 24.96% | 0.00% | 0.10% | 15.26% | 23.03% | 0.03% | 0.00% | 0.00% | 0.00% | 36.61% | |
| 5 | ALLOCATED CIRCUIT TERMINATIONS - COE | 590 | TOLL MOU | - | 228 | - | 5 | 140 | 212 | 3 | - | - | - | 2 | - |
| 6 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 38.66% | 0.00% | 0.85% | 23.80% | 35.92% | 0.42% | 0.00% | 0.00% | 0.00% | 0.34% | 0.00% |
| 7 | ALLOCATED CIRCUIT MILES - CWF | 2,529 | CMM | - | 922 | - | 118 | 568 | 857 | 55 | - | - | - | 10 | - |
| 8 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 36.45% | 0.00% | 4.67% | 22.44% | 33.87% | 2.17% | 0.00% | 0.00% | 0.00% | 0.40% | 0.00% |
| 9 | ALLOCATED WIDEBAND LOOPS | 368 | WB CKTS | - | 3 | - | 227 | 2 | 3 | 6 | - | - | - | 127 | |
| 10 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 0.85% | 0.00% | 61.68% | 0.53% | 0.79% | 1.63% | 0.00% | - | 0.00% | 34.51% | |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | 347 | WB CKTS | - | 3 | - | 165 | 2 | 3 | 3 | - | - | - | 172 | |
| 12 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 0.91% | 0.00% | 47.41% | 0.56% | 0.84% | 0.86% | 0.00% | - | 0.00% | 49.42% | |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | 168 | WB CKTS Les: | - | - | - | 165 | - | - | 3 | - | - | - | - | |
| 14 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 0.00% | 0.00% | 98.21% | 0.00% | 0.00% | 1.79% | 0.00% | - | 0.00% | 0.00% | |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | 22,935 | DIRECT | - | 2,097 | - | - | 7,644 | 3,582 | - | - | - | - | 9,612 | |
| 16 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 9.14% | - | - | 33.33% | 15.62% | - | - | - | - | 41.91% | |
| 17 | ALLOCATED USERS | 17,031 | | - | 826 | - | - | 3,010 | 1,411 | - | - | - | - | 11,784 | - |
| 18 | PERCENT DISTRIBUTION | 100.00000% | | 0.00% | 4.85% | 0.00% | 0.00% | 17.67% | 8.28% | 0.00% | 0.00% | 0.00% | 0.00% | 69.19% | 0.00% |
| 19 | OB&C ALLOCATION | 100.00000% | | 0.00% | 33.33% | - | - | 22.70% | 10.64% | - | - | - | - | 33.33% | |

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

| LN | DESCRIPTION | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|---|---------------|------------------|-------------------------|-------------|----------------|------------|-------------------------|-------------|----------------|-----------|-------|-------|-------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | PLANT SPECIFIC EXPENSES | \$2,598,197 | S-9, LN 27 | \$0 | \$678,430 | \$0 | \$366,555 | \$325,000 | \$489,618 | \$7,890 | \$0 | \$0 | \$0 | \$730,703 |
| 2 | PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT | \$1,147,780 | VARIOUS | \$0 | \$399,076 | \$0 | \$107,214 | \$132,611 | \$200,173 | \$2,126 | \$0 | \$0 | \$0 | \$316,581 |
| 3 | CUSTOMER OPERATIONS EXP - MARKETING | \$663,115 | S-11, LN 12 | \$0 | \$160,282 | \$0 | \$9,178 | \$90,867 | \$154,579 | \$4,589 | \$0 | \$0 | \$0 | \$243,622 |
| 4 | CUSTOMER OPERATIONS EXP - SERVICES | \$399,867 | S-11, LN 44 | \$0 | \$104,996 | \$0 | \$2,124 | \$73,840 | \$32,096 | \$716 | \$0 | \$0 | \$0 | \$186,094 |
| 5 | CORPORATE OPERATIONS EXPENSE | \$1,688,130 | S-12, LN 13 | \$0 | \$440,131 | \$0 | \$173,804 | \$224,244 | \$312,392 | \$5,812 | \$0 | \$0 | \$0 | \$531,747 |
| 6 | EQUAL ACCESS EXPENSE | \$0 | S-12, LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | OTHER EXPENSE - CONTRIBUTIONS | \$0 | S-12, LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | \$0 | S-12, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | FEDERAL INCOME TAX (ACTUAL) | (\$31,400) | S-12, LN 29 + 31 | \$0 | (\$7,480) | \$0 | (\$3,278) | (\$4,127) | (\$6,253) | (\$60) | \$0 | \$0 | \$0 | (\$10,203) |
| 10 | STATE INCOME TAX (ACTUAL) | (\$103,922) | S-12, LN 32 | \$0 | (\$24,754) | \$0 | (\$10,849) | (\$13,660) | (\$20,694) | (\$198) | \$0 | \$0 | \$0 | (\$33,767) |
| 11 | OTHER OPERATING TAX | \$85,176 | S-12, LN 33 | \$0 | \$23,724 | \$0 | \$8,684 | \$10,741 | \$16,213 | \$172 | \$0 | \$0 | \$0 | \$25,642 |
| 12 | RESERVED FOR FUTURE USE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GROSS RECEIPTS TAX (ACTUAL) | \$9,451 | RECORDS | \$0 | \$0 | \$0 | \$0 | \$1,072 | \$2,351 | \$75 | \$0 | \$0 | \$0 | \$5,952 |
| 14 | INTEREST ON CAPITAL LEASES | \$0 | S-12, LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | OTHER FIXED CHARGES - OPERATING | \$0 | S-12, LN 18-LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | TOTAL CASH WORKING CAPITAL EXPENSES | \$6,456,394 | | \$0 | \$1,764,404 | \$0 | \$653,431 | \$840,588 | \$1,180,475 | \$21,124 | \$0 | \$0 | \$0 | \$1,996,373 |
| 17 | CASH WORKING CAPITAL RATIO | | RECORDS | 0.00% | 4.11% | 0.00% | 4.11% | 4.11% | 4.11% | 4.11% | 4.11% | 4.11% | 4.11% | 4.11% |
| 18 | CASH WORKING CAPITAL | \$265,332 | | \$0 | \$72,510 | \$0 | \$26,853 | \$34,545 | \$48,513 | \$868 | \$0 | \$0 | \$0 | \$82,043 |
| 19 | MINIMUM BANK BALANCE | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | WORKING CASH ADVANCES | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL CASH WORKING CAPITAL | \$265,332 | | \$0 | \$72,510 | \$0 | \$26,853 | \$34,545 | \$48,513 | \$868 | \$0 | \$0 | \$0 | \$82,043 |

PYCOS Arvig Telephone Co.

| | | | | | | | | | | | | | |
|----|------------------------------|-------------|-------------|-----|-----|-----|-----|-------------|-----|------------|---------|----------|-----------|
| 47 | FROZEN MAG SHIFT | \$0 | \$67,531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$82,782) | \$4,052 | \$0 | \$4,052 |
| 48 | POST MAG REVENUE REQUIREMENT | \$3,909,341 | \$2,093,744 | \$0 | \$0 | \$0 | \$0 | \$2,026,213 | \$0 | \$352,098 | \$0 | \$73,786 | \$764,105 |

A-1,1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR | |
|--|-------|-------------------------------------|---------------|----------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------|----------|--------------------------|-----------------------------|--------------------------|-----------|----------|-------------|--------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$3,374,553 | (NOTE A) | \$0 | \$1,997,701 | \$304,074 | \$0 | \$0 | \$16,990 | \$16,061 | \$10,958 | \$194,085 | \$122,294 | \$192,166 | \$337 | \$519,885 | \$0 |
| 2 | | RATE OF RETURN | 11.25% | | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% |
| 3 | | RETURN ON INVESTMENT | \$379,637 | LN 1*LN 2 | \$0 | \$224,741 | \$34,208 | \$0 | \$0 | \$1,911 | \$1,807 | \$1,233 | \$21,835 | \$13,758 | \$21,619 | \$38 | \$58,487 | \$0 |
| 4 | | ALLOW FOR FUNDS USED DURING CONST | \$0 | A-8, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | NET RETURN FOR SETTLEMENTS | \$379,637 | LN 3-LN 4 | \$0 | \$224,741 | \$34,208 | \$0 | \$0 | \$1,911 | \$1,807 | \$1,233 | \$21,835 | \$13,758 | \$21,619 | \$38 | \$58,487 | \$0 |
| 6 | | FEDERAL INCOME TAX | \$204,687 | LN 30 | \$0 | \$121,154 | \$18,463 | \$0 | \$0 | \$1,031 | \$974 | \$665 | \$11,772 | \$7,419 | \$11,654 | \$20 | \$31,535 | \$0 |
| 7 | | LESS: FEDERAL ITC AMORTIZATION | \$0 | A-12, LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | NET FEDERAL INCOME TAX | \$204,687 | LN 6-LN 7 | \$0 | \$121,154 | \$18,463 | \$0 | \$0 | \$1,031 | \$974 | \$665 | \$11,772 | \$7,419 | \$11,654 | \$20 | \$31,535 | \$0 |
| 9 | | STATE AND LOCAL INCOME TAX | \$63,539 | LN 36 | \$0 | \$37,609 | \$5,731 | \$0 | \$0 | \$320 | \$302 | \$206 | \$3,654 | \$2,303 | \$3,618 | \$6 | \$9,789 | \$0 |
| 10 | | STATE ITC AMORTIZATION | \$0 | A-12, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | NET STATE AND LOCAL INCOME TAX | \$63,539 | LN 9-LN 10 | \$0 | \$37,609 | \$5,731 | \$0 | \$0 | \$320 | \$302 | \$206 | \$3,654 | \$2,303 | \$3,618 | \$6 | \$9,789 | \$0 |
| 12 | | PROVISION FOR DEFERRED INCOME TAX | \$0 | RECORDS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | OPERATING EXPENSE & OTHER TAXES | \$3,261,477 | A-8, LN 20 | \$0 | \$1,642,708 | \$312,316 | \$0 | \$188 | \$29,000 | \$8,828 | \$17,696 | \$204,551 | \$207,744 | \$104,483 | \$73,721 | \$660,242 | \$0 |
| 14 | | NONOPERATING EXP | \$0 | A-8, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | UNCOLLECTIBLES | \$0 | A-8, LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | BASIS FOR GROSS RECEIPTS TAX | \$3,909,341 | | \$0 | \$2,026,213 | \$370,718 | \$0 | \$188 | \$32,262 | \$11,912 | \$19,800 | \$241,812 | \$231,224 | \$141,373 | \$73,786 | \$760,053 | \$0 |
| 17 | | GROSS RECEIPTS/PSC TAX RATE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | GROSS RECEIPTS/PSC TAX | \$0 | LN16*LN17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | TOTAL REVENUE REQUIREMENT | \$3,909,341 | LN16+LN18 | \$0 | \$2,026,213 | \$370,718 | \$0 | \$188 | \$32,262 | \$11,912 | \$19,800 | \$241,812 | \$231,224 | \$141,373 | \$73,786 | \$760,053 | \$0 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | \$1,374,462 | |
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$379,637 | LN 3 | \$0 | \$224,741 | \$34,208 | \$0 | \$0 | \$1,911 | \$1,807 | \$1,233 | \$21,835 | \$13,758 | \$21,619 | \$38 | \$58,487 | \$0 |
| 21 | | INTEREST AND RELATED ITEMS | \$0 | A-12, LN 14+16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | OTHER INCOME ADJUSTMENTS | (\$498) | A-12, LN 21 | \$0 | (\$260) | (\$80) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$20) | (\$24) | (\$0) | (\$78) | \$0 |
| 23 | | TOTAL INCOME ADJUSTMENTS | (\$498) | LN21+LN22 | \$0 | (\$260) | (\$80) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$20) | (\$24) | (\$0) | (\$78) | \$0 |
| 24 | | RETURN LESS INCOME ADJ | \$380,133 | LN20-LN23 | \$0 | \$225,001 | \$34,288 | \$0 | \$0 | \$1,914 | \$1,809 | \$1,235 | \$21,862 | \$13,779 | \$21,642 | \$38 | \$58,565 | \$0 |
| 25 | | FEDERAL ITC AMORTIZATION | \$0 | A-12, LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | FIT BASE | \$380,133 | | \$0 | \$225,001 | \$34,288 | \$0 | \$0 | \$1,914 | \$1,809 | \$1,235 | \$21,862 | \$13,779 | \$21,642 | \$38 | \$58,565 | \$0 |
| 27 | | FEDERAL TAXABLE INCOME | \$380,133 | | \$0 | \$225,001 | \$34,288 | \$0 | \$0 | \$1,914 | \$1,809 | \$1,235 | \$21,862 | \$13,779 | \$21,642 | \$38 | \$58,565 | \$0 |
| 28 | | FEDERAL INCOME TAX | \$204,687 | LN 27*FTR | \$0 | \$121,154 | \$18,463 | \$0 | \$0 | \$1,031 | \$974 | \$665 | \$11,772 | \$7,419 | \$11,654 | \$20 | \$31,535 | \$0 |
| 29 | | FEDERAL SURTAX ALLOCATION | \$0 | /LN 26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | | NET FEDERAL TAX BEFORE ITC AMORT | \$204,687 | LN28-LN29 | \$0 | \$121,154 | \$18,463 | \$0 | \$0 | \$1,031 | \$974 | \$665 | \$11,772 | \$7,419 | \$11,654 | \$20 | \$31,535 | \$0 |
| 31 | | STATE ITC AMORTIZATION | \$0 | A-12, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | SIT BASE | \$584,820 | | \$0 | \$346,155 | \$52,751 | \$0 | \$0 | \$2,945 | \$2,783 | \$1,899 | \$33,634 | \$21,198 | \$33,296 | \$58 | \$90,101 | \$0 |
| 33 | | STATE TAXABLE INCOME | \$584,820 | | \$0 | \$346,155 | \$52,751 | \$0 | \$0 | \$2,945 | \$2,783 | \$1,899 | \$33,634 | \$21,198 | \$33,296 | \$58 | \$90,101 | \$0 |
| 34 | 0.098 | STATE INCOME TAX | \$63,539 | LN 33*STR | \$0 | \$37,609 | \$5,731 | \$0 | \$0 | \$320 | \$302 | \$206 | \$3,654 | \$2,303 | \$3,618 | \$6 | \$9,789 | \$0 |
| 35 | | STATE SURTAX ALLOCATION | \$0 | /LN 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | | NET STATE INCOME TAX BEFORE ITC AMO | \$63,539 | LN34-LN35 | \$0 | \$37,609 | \$5,731 | \$0 | \$0 | \$320 | \$302 | \$206 | \$3,654 | \$2,303 | \$3,618 | \$6 | \$9,789 | \$0 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$195,826 | | \$0 | \$115,910 | \$17,664 | \$0 | \$0 | \$986 | \$932 | \$636 | \$11,262 | \$7,098 | \$11,149 | \$20 | \$30,170 | \$0 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FI | (\$17,201) | | \$0 | (\$10,181) | (\$1,552) | \$0 | \$0 | (\$87) | (\$82) | (\$56) | (\$989) | (\$623) | (\$979) | (\$2) | (\$2,650) | \$0 |

PYCOS Arvig Telephone Co.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERMINAL | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|------------------------|------|---|---------------|---------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------|----------|---------------------|-----------------------------|----------------------|------------------|--------|-------------|----------|
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | | |
| 1 | 2110 | GENERAL SUPPORT FACILITIES | \$854,504 | A-3, LN 4 | \$0 | \$446,747 | \$137,635 | \$0 | \$0 | \$4,889 | \$3,390 | \$3,087 | \$47,543 | \$35,194 | \$40,563 | \$645 | \$134,810 | \$0 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | \$2,213,136 | A-4, LN 21+25 | \$0 | \$0 | \$2,213,136 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | 2220 | OPERATOR SYSTEMS | \$0 | A-4, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | 2230 | CENTRAL OFFICE TRANSMISSION | \$4,113,001 | A-4, LN 41 | \$0 | \$1,512,374 | \$0 | \$0 | \$78,621 | \$0 | \$0 | \$46,677 | \$396,727 | \$565,903 | \$0 | \$0 | \$1,512,698 | \$0 |
| 5 | 2310 | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 2410 | CABLE AND WIRE FACILITIES | \$7,403,712 | A-5, LN 21 | \$0 | \$5,671,214 | \$0 | \$0 | \$0 | \$54,514 | \$2,957 | \$367,761 | \$0 | \$652,244 | \$0 | \$0 | \$655,022 | \$0 |
| 7 | 2680 | TANGIBLE ASSETS | \$0 | A-3, LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 2690 | INTANGIBLE ASSETS | \$148,542 | A-3, LN 15 | \$0 | \$77,715 | \$23,943 | \$0 | \$0 | \$851 | \$590 | \$537 | \$8,271 | \$6,122 | \$7,056 | \$7 | \$23,451 | \$0 |
| 9 | | TOTAL PLANT IN SERVICE | \$14,732,894 | | \$0 | \$7,708,050 | \$2,374,714 | \$0 | \$0 | \$84,361 | \$58,494 | \$53,258 | \$820,302 | \$607,219 | \$699,863 | \$652 | \$2,325,981 | \$0 |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.319% | 16.118% | 0.000% | 0.000% | 0.573% | 0.397% | 0.361% | 5.568% | 4.122% | 4.750% | 0.004% | 15.788% | 0.000% |
| 11 | 2002 | PROPERTY HELD FOR FUTURE USE | \$0 | A-6, LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 2003 | PLANT UNDER CONSTRUCT. - SHORT TERM | \$462,935 | A-6, LN 13 | \$0 | \$242,201 | \$74,618 | \$0 | \$0 | \$2,651 | \$1,838 | \$1,673 | \$25,775 | \$19,080 | \$21,991 | \$20 | \$73,087 | \$0 |
| 13 | 2004 | PLANT UNDER CONSTRUCT. - LONG TERM | \$0 | A-6, LN 20 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | 2005 | TELEPHONE PLANT ADJUSTMENT | \$0 | A-6, LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | TOTAL PROPERTY, PLANT & EQUIP. | \$15,195,829 | | \$0 | \$7,950,251 | \$2,449,332 | \$0 | \$0 | \$87,012 | \$60,332 | \$54,931 | \$846,078 | \$626,299 | \$721,854 | \$672 | \$2,399,068 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.319% | 16.118% | 0.000% | 0.000% | 0.573% | 0.397% | 0.361% | 5.568% | 4.122% | 4.750% | 0.004% | 15.788% | 0.000% |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | \$11,164,696 | A-7, LN 9 | \$0 | \$5,609,448 | \$2,039,145 | \$0 | \$0 | \$66,252 | \$41,670 | \$41,594 | \$615,424 | \$476,872 | \$498,568 | \$323 | \$1,775,401 | \$0 |
| 18 | 3200 | ACCUM DEPRECIATION - FUTURE USE | \$0 | A-7, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3400 | ACCUM AMORTIZATION - TANGIBLE PROPE | \$0 | A-7, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 3500 | ACCUM AMORTIZATION - INTANGIBLE PRO | \$0 | A-7, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | 3600 | ACCUM AMORTIZATION - TEL PLANT ADJ. | \$0 | A-7, LN 19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | 4340 | OPERATING DEFERRED INCOME TAX | \$739,033 | A-7, LN 28 | \$0 | \$386,240 | \$119,403 | \$0 | \$0 | \$4,242 | \$2,928 | \$2,677 | \$41,159 | \$30,532 | \$35,037 | \$15 | \$116,799 | \$0 |
| 23 | VAR | CUST. DEP., DEF CRS-NET & L-T LIAB. | \$28,847 | A-7, LNS 30-3 | \$0 | \$15,092 | \$4,650 | \$0 | \$0 | \$165 | \$115 | \$104 | \$1,606 | \$1,189 | \$1,370 | \$1 | \$4,554 | \$0 |
| 24 | | NET TELEPHONE PLANT | \$3,263,253 | | \$0 | \$1,939,471 | \$286,134 | \$0 | \$0 | \$16,353 | \$15,619 | \$10,556 | \$187,888 | \$117,707 | \$186,879 | \$332 | \$502,313 | \$0 |
| 25 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.434% | 8.768% | 0.000% | 0.000% | 0.501% | 0.479% | 0.323% | 5.758% | 3.607% | 5.727% | 0.010% | 15.393% | 0.000% |
| 26 | 1220 | MATERIALS AND SUPPLIES | \$11,937 | A-3, LN 16 | \$0 | \$6,245 | \$1,924 | \$0 | \$0 | \$68 | \$47 | \$43 | \$665 | \$482 | \$567 | \$1 | \$1,805 | \$0 |
| 27 | VAR | RTB STOCK, DEFERRED MAINT. & RET. | \$0 | A-3, LN17+LN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | VAR | OTHER JURISD. ASSETS, NONCUR. ASSET | \$0 | A-3, LN18+LN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | XXXX | CASH WORKING CAPITAL | \$99,363 | A-3, LN 10 | \$0 | \$51,986 | \$16,016 | \$0 | \$0 | \$569 | \$395 | \$359 | \$5,532 | \$4,095 | \$4,720 | \$4 | \$15,687 | \$0 |
| 31 | | NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL | \$3,374,553 | | \$0 | \$1,997,701 | \$304,074 | \$0 | \$0 | \$16,990 | \$16,061 | \$10,958 | \$194,085 | \$122,294 | \$192,166 | \$337 | \$519,885 | \$0 |
| 32 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.199% | 9.011% | 0.000% | 0.000% | 0.503% | 0.476% | 0.325% | 5.751% | 3.624% | 5.695% | 0.010% | 15.406% | 0.000% |

PYCOS Arvig Telephone Co.

A-3,1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | SPECIAL ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|--------------------------------------|------|--|---------------|--------------|------------------------------|-----------------------|-----------------------------|--------------|-----------------------|-----------------------|----------|---------------------|-----------------------------|-----------------------------|------------------|--------|-------------|----------|
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | | |
| 1a | | CENTRAL OFFICE EQUIPMENT | \$6,326,137 | A-4, LN 42 | \$0 | \$1,512,374 | \$2,213,136 | \$0 | \$0 | \$78,621 | | \$46,677 | \$396,727 | \$565,903 | | \$0 | \$1,512,698 | \$0 |
| 1b | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | | | | | | | \$0 | | | \$0 | | |
| 1c | | CABLE & WIRE FACILITIES | \$7,403,712 | A-5, LN 23 | \$0 | \$5,671,214 | | | | | \$54,514 | \$2,957 | \$367,761 | | \$652,244 | \$0 | \$655,022 | |
| 1d | | TOTAL | \$13,729,849 | | \$0 | \$7,183,588 | \$2,213,136 | \$0 | \$0 | \$78,621 | \$54,514 | \$49,634 | \$764,488 | \$565,903 | \$652,244 | \$0 | \$2,167,720 | \$0 |
| 1e | | % DISTRIBUTION | 100.000% | | 0.000% | 52.321% | 16.119% | 0.000% | 0.000% | 0.573% | 0.397% | 0.362% | 5.568% | 4.122% | 4.751% | 0.000% | 15.788% | 0.000% |
| 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | | | | | |
| 2 | | ALLOCATED | \$831,596 | LN 1e | \$0 | \$435,099 | \$134,046 | \$0 | \$0 | \$4,762 | \$3,302 | \$3,006 | \$46,304 | \$34,276 | \$39,505 | \$0 | \$131,295 | \$0 |
| 3 | | GENERAL PURPOSE COMPUTERS | \$22,908 | LN 1e & DIRE | \$0 | \$11,648 | \$3,589 | \$0 | \$0 | \$127 | \$88 | \$80 | \$1,240 | \$918 | \$1,058 | \$645 | \$3,515 | \$0 |
| 4 | | TOTAL GENERAL SUPPORT ASSETS | \$854,504 | | \$0 | \$446,747 | \$137,635 | \$0 | \$0 | \$4,889 | \$3,390 | \$3,087 | \$47,543 | \$35,194 | \$40,563 | \$645 | \$134,810 | \$0 |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.281% | 16.107% | 0.000% | 0.000% | 0.572% | 0.397% | 0.361% | 5.564% | 4.119% | 4.747% | 0.075% | 15.776% | 0.000% |
| 6 | | COE,IOT,CWF AND GENERAL SUPPORT | \$14,584,353 | | \$0 | \$7,630,335 | \$2,350,771 | \$0 | \$0 | \$83,511 | \$57,905 | \$52,721 | \$812,032 | \$601,097 | \$692,807 | \$645 | \$2,302,530 | \$0 |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.319% | 16.118% | 0.000% | 0.000% | 0.573% | 0.397% | 0.361% | 5.568% | 4.122% | 4.750% | 0.004% | 15.788% | 0.000% |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | | 0 DIRECT | | | | | | | 0 | | | | | | | |
| 9 | | COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT | \$14,584,353 | | \$0 | \$7,630,335 | \$2,350,771 | \$0 | \$0 | \$83,511 | \$57,905 | \$52,721 | \$812,032 | \$601,097 | \$692,807 | \$645 | \$2,302,530 | \$0 |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.319% | 16.118% | 0.000% | 0.000% | 0.573% | 0.397% | 0.361% | 5.568% | 4.122% | 4.750% | 0.004% | 15.788% | 0.000% |
| 11 | 2680 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 12 | | CAPITAL LEASES | \$0 | LN 7 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 |
| 13 | | LEASEHOLD IMPROVEMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | 2690 | INTANGIBLE ASSETS | \$148,542 | LN 10 | \$0 | \$77,715 | \$23,943 | \$0 | \$0 | \$851 | \$590 | \$537 | \$8,271 | \$6,122 | \$7,056 | \$7 | \$23,451 | \$0 |
| 16 | 1220 | MATERIALS AND SUPPLIES | \$11,937 | LN 10 | \$0 | \$6,245 | \$1,924 | \$0 | \$0 | \$68 | \$47 | \$43 | \$665 | \$492 | \$567 | \$1 | \$1,885 | \$0 |
| 17 | 1402 | RTB STOCK | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 1410 | OTHER NONCURRENT ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 1500 | OTHER JURISDICTION ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 1438 | DEFERRED MAINTENANCE AND RETIREME | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION | \$10,175,242 | | \$0 | \$7,630,335 | \$2,350,771 | \$0 | \$0 | \$83,511 | \$57,905 | \$52,721 | | | | | | |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 74.989% | 23.103% | 0.000% | 0.000% | 0.821% | 0.569% | 0.518% | | | | | | |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES | \$6,546,261 | | | | \$2,213,136 | \$0 | \$0 | \$78,621 | \$54,514 | \$49,634 | \$764,488 | \$565,903 | \$652,244 | | \$2,167,720 | |
| 24 | | % DISTRIBUTION | 100.000% | | | | 33.808% | 0.000% | 0.000% | 1.201% | 0.833% | 0.758% | 11.678% | 8.645% | 9.964% | | 33.114% | |

PYCOS Arvig Telephone Co.

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|----|------|--------------------------------------|---------------|-------------|------------------------------|------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|----------------------|----------|-----|--------|----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | | - MANUAL BOARDS | 100% | AL-1, LN 9 | | | 0% | | | 0% | | | | | | | 100% | 100% |
| 4 | | - TSPS COMPLEX | 100% | AL-1, LN 10 | | | 0% | | | 0% | | | | | | | 100% | 100% |
| 5 | | EQUIVALENT ACCESS LINES - MSG COE | 100% | AL-1, LN 2 | 0% | 100% | | | | | | | | | | | | |
| | | IX CIRCUIT TERMINATIONS - MSG COE | 100% | AL-1, LN 6 | | | | | | | 22% | | 78% | | | | | |
| 6 | 2220 | CENTRAL OFFICE EQUIPMENT | | | | | | | | | | | | | | | | |
| 7 | | OPERATOR SYSTEMS | | | | | | | | | | | | | | | | |
| 8 | | MANUAL SWITCHBOARDS | \$0 | LN 2 | | | \$0 | | | \$0 | | | | | | | \$0 | \$0 |
| 9 | | AUXILIARY SWITCHBOARDS | | | | | | | | | | | | | | | | |
| 10 | | - DIRECTORY ASSISTANCE | \$0 | DIRECT | | | | | | \$0 | | | | | | | | |
| 11 | | - INTERCEPT | \$0 | DIRECT | | | \$0 | | | | | | | | | | \$0 | \$0 |
| 12 | | - OTHER | \$0 | DIRECT | | | | | | | | | | | | | \$0 | \$0 |
| 13 | | SERVICE OBSERVING BOARDS | \$0 | LN 27 | | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 14 | | TSPS | | | | | | | | | | | | | | | | |
| 15 | | - OPERATOR | \$0 | LN 3 | | | \$0 | | | \$0 | | | | | | | \$0 | \$0 |
| 16 | | - RTA | \$0 | LN 27 | | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 17 | | - OTHER | \$0 | LN 27 | | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 18 | | TOTAL OPERATOR SYSTEMS | \$0 | | | | \$0 | \$0 | | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 18 | 2210 | TANDEM SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 19 | | ACCESS | \$0 | DIRECT | | | | | | | \$0 | | | | | | | |
| 20 | | NON ACCESS | \$0 | DIRECT | | | | | | | | | | | | | | |
| 21 | | TOTAL TANDEM SWITCH | \$0 | | | | | | | | \$0 | | | | | | | \$0 |
| 22 | 2210 | LOCAL SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 23 | | ACCESS | \$2,213,136 | DIRECT | | | \$2,213,136 | | | | | | | | | | | |
| 24 | | EQUAL ACCESS | \$0 | DIRECT | | | | \$0 | | | | | | | | | | |
| 25 | | TOTAL LOCAL SWITCH | \$2,213,136 | | | | \$2,213,136 | \$0 | | | | | | | | | | |
| 26 | | TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3 | \$2,213,136 | | | | \$2,213,136 | \$0 | | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 27 | | % DISTRIBUTION | 100.000% | LN 26 | | | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | | | | 0.000% | 0.000% |

PYCOS Arvig Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--|---------------|-------------|------------------------------|-----------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|--------------|------------------|-----|-------------|----------|
| 28 | 2230 | CENTRAL OFFICE TRANSMISSION | | | | | | | | | | | | | | | | |
| 29 | | WIDEBAND AND WBI | \$1,797,318 | DIRECT | | | | | | \$5,337 | | | \$279,283 | | | | \$1,512,698 | |
| 30 | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | | | | | | \$0 | | | | | | | | |
| 31 | | EXCHANGE TRUNK - SPECIAL(IP conn/2680) | \$89,364 | DIRECT | | | | | | | | \$0 | | \$89,364 | | | | |
| 32 | | SUBSCRIBER LINE | \$1,629,819 | LN 4/DIRECT | \$0 | \$1,512,374 | | | | | | | \$117,445 | | | | | |
| 33 | | INTEREXCHANGE CIRCUIT | | | | | | | | | | | | | | | | |
| 34 | | FURNISHED OTHERS | \$0 | DIRECT | | | | | | | | \$0 | | \$0 | | | | |
| 35 | | ACCESS - BASIC | \$536,121 | LN 5/DIRECT | | | | | | \$12,905 | | \$46,677 | | \$476,539 | | | | |
| 36 | | ACCESS - SPECIAL | \$0 | DIRECT | | | | | | | | \$0 | | \$0 | | | | |
| 37 | | NON ACCESS | \$0 | DIRECT | | | | | | | | | | | | | | \$0 |
| 38 | | TOTAL IX CIRCUIT | \$536,121 | | | | | | | \$12,905 | | \$46,677 | | \$476,539 | | | | \$0 |
| 39 | | HOST/REMOTE CIRCUIT | \$60,380 | DIRECT | | | | | | \$60,380 | | | | \$0 | | | | \$0 |
| 40 | | EQUIPMENT RENTED OTHERS | \$0 | DIRECT | | | | | | | | | | \$0 | | | | \$0 |
| 41 | | TOTAL CENTRAL OFFICE TRANSMISSION | \$4,113,001 | | \$0 | \$1,512,374 | | | | \$78,621 | | \$46,677 | \$396,727 | \$565,903 | | | \$1,512,698 | |
| 42 | | TOTAL CENTRAL OFFICE EQUIPMENT | \$6,326,137 | | \$0 | \$1,512,374 | \$2,213,136 | \$0 | \$0 | \$78,621 | | \$46,677 | \$396,727 | \$565,903 | | | \$1,512,698 | \$0 |
| 43 | | % DISTRIBUTION | 100.000% | | 0.000% | 23.907% | 34.984% | 0.000% | 0.000% | 1.243% | | 0.738% | 6.271% | 8.945% | | | 23.912% | 0.000% |
| | | COE RATIOS | | | | | | | | | | | | | | | | |
| 44 | | OPERATOR SYSTEMS | 0% | LN 17 | | | 0% | 0% | 0% | 0% | | 0% | | | | | 0% | 0% |
| 45 | | TANDEM SWITCHING | 0% | LN 21 | | | | | | 0% | | | | | | | 0% | |
| 46 | | LOCAL SWITCHING | 100% | LN 25 | | | 100% | 0% | | | | 0% | | | | | | |
| 47 | | CENTRAL OFFICE SWITCHING | 100% | LN 21+25 | | | 100% | 0% | | | 0% | | | | | | 0% | |
| 48 | | CENTRAL OFFICE TRANSMISSION | 100% | LN 41 | | 0% | 37% | | | 2% | | 1% | 10% | 14% | | | 37% | |

PYCOS Arvig Telephone Co.

A-5,1of1 INFORMATION ORIGINATION/TERMINATION AND CABLE AND WIRE FACILITIES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | SPECIAL ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----|------|-----------------------------------|------------------|-------------|------------------------------------|-----------------------------|--|--------------------------|--------------------------|----------|------------------------|-----------------------------------|-----------------------------------|---------------------|-----|-----------|----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | |
| 2 | | EQUIVALENT ACCESS LINES - MSG CWF | 100% | AL-1,LN 4 | 0% | 100% | | | | | | | | | | | |
| | | IX CIRCUIT MILES - MSG CWF | 100% | AL-1,LN 8 | | | | | | 26% | 74% | | | | | | |
| 3 | 2310 | INFORMATION ORIG/TERM | | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | |
| 5 | | COIN PUBLIC TELEPHONE | \$0 | DIRECT | | \$0 | | | | | | | | | | | |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | | | | | | | | | | | | |
| 7 | | OTHER | \$0 | DIRECT | | \$0 | | | | | | | | | | | |
| 8 | | SUBTOTAL | \$0 | | \$0 | | | | | | | | \$0 | | | | |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | | \$0 | | | | | | | \$0 | | | | |
| 10 | | TOTAL ORIG/TERM EQUIP | \$0 | | \$0 | | | | | | | | \$0 | | | | |
| 11 | | % DISTRIBUTION | \$0 | | \$0 | | | | | | | | \$0 | | | | |
| 12 | 2410 | CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | |
| 13 | | SUBSCRIBER LINE | \$5,693,759 | LN 1/DIRECT | \$0 | \$5,671,214 | | | | | | \$22,545 | | | | | |
| 14 | | EXCHANGE WIDEBAND AND WBI | \$1,006,834 | DIRECT | | | | | | \$6,597 | | \$345,216 | | | | \$655,022 | |
| 15a | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | | | | | | \$0 | | | | \$0 | | | |
| 15b | | EXCHANGE TRUNK - SPECIAL | \$0 | DIRECT | | | | | | | \$0 | | | \$0 | | | |
| 16 | | INTEREXCHANGE WIDEBAND & DSL | \$651,730 | DIRECT | | | | | | \$0 | | | | \$651,730 | | | |
| 17a | | IX TRUNK - ACCESS | \$4,517 | LN 2/DIRECT | | | | | | \$1,047 | \$2,957 | | | \$513 | | | |
| 17b | | IX TRUNK - SPECIAL | \$0 | DIRECT | | | | | | | \$0 | | | \$0 | | | |
| 18 | | IX TRUNK - NON ACCESS | \$0 | DIRECT | | | | | | | | | | \$0 | | \$0 | |
| 19 | | HOST/REMOTE | \$46,871 | DIRECT | | | | | | \$46,871 | | | | \$0 | | | |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | | | | | | | | | | | | | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$7,403,712 | | \$0 | \$5,671,214 | | | | \$54,514 | \$2,957 | \$367,761 | | \$652,244 | \$0 | \$655,022 | |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 76.600% | | | | 0.736% | 0.040% | 4.967% | | 8.810% | | 8.847% | |
| 23 | | TOTAL CABLE & WIRE FACILITIES | \$7,403,712 | | \$0 | \$5,671,214 | | | | \$54,514 | \$2,957 | \$367,761 | | \$652,244 | | \$655,022 | |
| 24 | | % DISTRIBUTION | 100.000% | | 0.000% | 76.600% | | | | 0.736% | 0.040% | 4.967% | | 8.810% | | 8.847% | |

PYCOS Arvig Telephone Co.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|-------------------------------------|---------------|------------|------------------------------|-----------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|---------------------|------------------|--------|-------------|----------|
| 1 | | BASIS FOR NETWORK SUPPORT EXPENSE | \$14,584,353 | VARIOUS | \$0 | \$7,630,335 | \$2,350,771 | \$0 | \$0 | \$83,511 | \$57,905 | \$52,721 | \$812,032 | \$601,097 | \$692,807 | \$645 | \$2,302,530 | \$0 |
| 2 | | GEN SUPPORT, COE, IOT AND C&WF | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | EQUAL ACCESS EQUIPMENT | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | TOTAL | \$14,584,353 | | \$0 | \$7,630,335 | \$2,350,771 | \$0 | \$0 | \$83,511 | \$57,905 | \$52,721 | \$812,032 | \$601,097 | \$692,807 | \$645 | \$2,302,530 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 52.319% | 16.118% | 0.000% | 0.000% | 0.573% | 0.397% | 0.361% | 5.568% | 4.122% | 4.750% | 0.004% | 15.788% | 0.000% |
| | | PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$5,644 | LN 4 | \$0 | \$2,953 | \$910 | \$0 | \$0 | \$32 | \$22 | \$20 | \$314 | \$233 | \$268 | \$0 | \$891 | \$0 |
| 7 | 6120 | GENERAL SUPPORT | \$213,203 | A-3, LN 5 | \$0 | \$111,466 | \$34,341 | \$0 | \$0 | \$1,220 | \$846 | \$770 | \$11,862 | \$8,781 | \$10,121 | \$161 | \$33,636 | \$0 |
| 8 | | TOTAL GENERAL SUPPORT EXP | \$218,848 | | \$0 | \$114,419 | \$35,250 | \$0 | \$0 | \$1,252 | \$868 | \$791 | \$12,177 | \$9,014 | \$10,389 | \$161 | \$34,527 | \$0 |
| 9 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.282% | 16.107% | 0.000% | 0.000% | 0.572% | 0.397% | 0.361% | 5.564% | 4.119% | 4.747% | 0.074% | 15.777% | 0.000% |
| 10 | | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | 6210 | CENTRAL OFFICE SWITCHING EXPENSE | \$76,226 | A-4, LN 47 | \$0 | \$0 | \$76,226 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6220 | OPERATOR SYSTEMS EXPENSE | \$0 | A-4, LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | 6230 | CENTRAL OFFICE TRANSMISSION EXPENSE | \$611,429 | A-4, LN 48 | \$0 | \$224,826 | \$0 | \$0 | \$0 | \$11,688 | \$6,939 | \$58,977 | \$84,126 | \$84,126 | \$84,126 | \$0 | \$224,874 | \$0 |
| 14 | | UNDISTRIBUTED | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | TOTAL CENTRAL OFFICE EXPENSE | \$687,655 | | \$0 | \$224,826 | \$76,226 | \$0 | \$0 | \$11,688 | \$6,939 | \$58,977 | \$84,126 | \$84,126 | \$84,126 | \$0 | \$224,874 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 32.695% | 11.085% | 0.000% | 0.000% | 1.700% | 1.009% | 8.576% | 12.234% | 12.234% | 12.234% | 0.000% | 32.702% | 0.000% |
| 17 | 6310 | INFORMATION ORIG/TERM EXPENSE | | | | | | | | | | | | | | | | |
| 18 | | COIN PAY TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | COINLESS PAY TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | CPE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | TOTAL INFORMATION ORIG/TERM EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | % DISTRIBUTION | 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% | 0.000% |
| 24 | 6410 | CABLE AND WIRE FACILITIES EXPENSE | \$138,482 | A-5, LN 22 | \$0 | \$106,077 | \$0 | \$0 | \$0 | \$0 | \$1,020 | \$55 | \$6,879 | \$0 | \$12,200 | \$0 | \$12,252 | \$0 |
| 25 | | TOTAL PLANT SPECIFIC EXPENSE | \$1,044,985 | | \$0 | \$445,322 | \$111,476 | \$0 | \$0 | \$12,940 | \$1,888 | \$7,785 | \$78,032 | \$93,140 | \$22,589 | \$161 | \$271,653 | \$0 |
| 26 | | % DISTRIBUTION | 100.000% | | 0.000% | 42.615% | 10.668% | 0.000% | 0.000% | 1.238% | 0.181% | 0.745% | 7.467% | 8.913% | 2.162% | 0.015% | 25.996% | 0.000% |

PYCOS Arvig Telephone Co.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-------------------------------|----------------|-----------------------------------|---------------|----------------|------------------------------|-----------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|---------------------|------------------|--------|-------------|----------|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$6,326,137 | A-4, LN 38 | \$0 | \$1,512,374 | \$2,213,136 | \$0 | \$0 | \$78,621 | | \$46,677 | \$396,727 | \$565,903 | | \$0 | \$1,512,698 | \$0 |
| 2 | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | | | | | | | \$0 | | | \$0 | \$0 | \$0 |
| 3 | | CABLE AND WIRE FACILITIES | \$7,403,712 | A-5, LN 21 | \$0 | \$5,671,214 | | \$0 | | | \$54,514 | \$2,957 | \$367,761 | | \$652,244 | \$0 | \$655,022 | \$0 |
| 4 | | TOTAL | \$13,729,849 | | \$0 | \$7,183,588 | \$2,213,136 | \$0 | \$0 | \$78,621 | \$54,514 | \$49,634 | \$764,488 | \$565,903 | \$652,244 | \$0 | \$2,167,720 | \$0 |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.321% | 16.119% | 0.000% | 0.000% | 0.573% | 0.397% | 0.362% | 5.568% | 4.122% | 4.751% | 0.000% | 15.788% | 0.000% |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | (\$0) | LN 5 | \$0 | (\$0) | (\$0) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$354,675 | LN 5 | \$0 | \$185,570 | \$57,171 | \$0 | \$0 | \$2,031 | \$1,408 | \$1,282 | \$19,749 | \$14,619 | \$16,849 | \$0 | \$55,997 | \$0 |
| 8 | 6540 | ACCESS / USF EXPENSE | \$141,614 | DIRECT | | \$141,614 | | | | | | | | | | | \$0 | |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | \$40,844 | A-3, LN 5 | \$0 | \$21,354 | \$6,579 | \$0 | \$0 | \$234 | \$162 | \$148 | \$2,272 | \$1,682 | \$1,939 | \$31 | \$6,444 | \$0 |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMEN | \$15,984 | A-4, LN 47 | | | \$15,984 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4, LN 44 | | | \$0 | \$0 | | | | \$0 | \$0 | | | | \$0 | \$0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$337,964 | A-4, LN 48 | \$0 | \$124,271 | \$0 | \$0 | | \$6,460 | | \$3,835 | \$32,599 | \$46,500 | | | \$124,298 | \$0 |
| 14 | | UNDISTRIBUTED COE | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | | | \$0 | \$0 |
| 15 | | INFORMATION ORIG/TERM | \$0 | A-5, LN 11 | \$0 | \$0 | | | | | | | \$0 | | | | | |
| 16 | | CABLE AND WIRE FACILITIES | \$364,314 | A-5, LN 22 | \$0 | \$279,063 | | \$0 | | \$2,682 | | \$146 | \$18,096 | | \$32,095 | \$0 | \$32,232 | \$0 |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | \$759,106 | | \$0 | \$424,688 | \$22,562 | \$0 | \$0 | \$6,694 | \$2,845 | \$4,128 | \$52,968 | \$48,182 | \$34,034 | \$31 | \$162,973 | \$0 |
| 18 | | PROPERTY HELD FOR FUTURE USE | \$0 | A-6, LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | TOTAL DEPRECIATION EXPENSE | \$759,106 | | \$0 | \$424,688 | \$22,562 | \$0 | \$0 | \$6,694 | \$2,845 | \$4,128 | \$52,968 | \$48,182 | \$34,034 | \$31 | \$162,973 | \$0 |
| 20 | | % DISTRIBUTION | 100.000% | | 0.000% | 55.946% | 2.972% | 0.000% | 0.000% | 0.882% | 0.375% | 0.544% | 6.978% | 6.347% | 4.483% | 0.004% | 21.469% | 0.000% |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | | |
| 21 | 6563 | CAPITAL LEASE | \$0 | A-3, LN 10 + C | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | 6563 | LEASEHOLD IMPROVEMNTS | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | 6563 | UNDISTRIBUTED | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | SUBTOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 6564 | INTANGIBLE ASSETS | \$47,598 | A-3, LN 10 | \$0 | \$24,902 | \$7,672 | \$0 | \$0 | \$273 | \$189 | \$172 | \$2,650 | \$1,962 | \$2,261 | \$2 | \$7,515 | \$0 |
| 26 | 6565 | OTHER - TEL PLANT ADJUSTMENT | \$0 | A-6, LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | | TOTAL AMORTIZATION EXPENSE | \$47,598 | | \$0 | \$24,902 | \$7,672 | \$0 | \$0 | \$273 | \$189 | \$172 | \$2,650 | \$1,962 | \$2,261 | \$2 | \$7,515 | \$0 |
| 28 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.319% | 16.118% | 0.000% | 0.000% | 0.573% | 0.397% | 0.361% | 5.568% | 4.122% | 4.750% | 0.004% | 15.788% | 0.000% |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | \$1,302,993 | | \$0 | \$776,774 | \$87,405 | \$0 | \$0 | \$8,998 | \$4,442 | \$5,583 | \$75,367 | \$64,763 | \$53,144 | \$33 | \$226,485 | \$0 |
| 30 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.615% | 6.708% | 0.000% | 0.000% | 0.691% | 0.341% | 0.428% | 5.784% | 4.970% | 4.079% | 0.003% | 17.382% | 0.000% |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | | |
| 31 | 5240/7100/7500 | GEN SUPPORT ASSETS | \$8,636 | A-3, LN 5 | \$0 | \$4,515 | \$1,391 | \$0 | \$0 | \$49 | \$34 | \$31 | \$481 | \$356 | \$410 | \$7 | \$1,363 | \$0 |
| 32 | 5240/7100/7500 | CENTRAL OFFICE EQUIPMENT | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | 5240/7100/7500 | CABLE & WIRE FACILITIES | \$785 | A-5, LN 22 | \$0 | \$601 | \$0 | \$0 | \$0 | \$6 | \$0 | \$0 | \$39 | \$0 | \$69 | \$0 | \$69 | \$0 |
| 34 | 5240/7100/7500 | UNDISTRIBUTED | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | TOTAL RENT REVENUE | \$9,421 | | \$0 | \$5,117 | \$1,391 | \$0 | \$0 | \$49 | \$40 | \$32 | \$520 | \$356 | \$479 | \$7 | \$1,432 | \$0 |

PYCOS Arvig Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SWITCHING | SENSITIVE EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|---|---------------|---------------|------------------------------|-----------------------|-------------------|------------------------|-------------|----------------|-----------|---------------------|-----------------------------|---------------------|------------------|----------|-------------|----------|
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | |
| 2 | | MARKETING | \$169,459 | A-3, LN 10 | \$0 | \$88,659 | \$27,314 | \$0 | \$0 | \$970 | \$673 | \$613 | \$9,435 | \$6,984 | \$8,050 | \$7 | \$26,754 | \$0 |
| 3 | 6621 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 4 | | - CALL COMPLETION INCL DA | \$0 | SWS-OPERATORS | | | \$0 | \$0 | \$0 | \$0 | | | | | | | \$0 | \$0 |
| 5 | 6622 | - OPERATOR SERVICES UNDER CONTRA | \$0 | DIRECT | | | \$0 | \$0 | \$0 | \$0 | | | | | | | \$0 | \$0 |
| 6 | 6623 | PUBLISHED DIRECTORY LISTINGS | \$100 | DIRECT | | | | | \$100 | | | | | | | | | |
| 7 | 1.0 | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | \$8,951 | A-3, LN 22 | \$0 | \$6,712 | \$2,068 | \$0 | \$0 | \$73 | \$51 | \$46 | | | | | | |
| 10 | | - PRESUBSCRIPTION | \$3,763 | AL-1, LN 12 | | | | | | | | | \$0 | | | \$3,763 | \$0 | |
| 11 | | - OTHER | \$11,265 | AL-1, LN 13 | | \$4,584 | | | | | | | \$0 | | | \$6,681 | \$0 | |
| 12 | | - END USER PAYMENT & COLLECTION | \$3,649 | AL-1, LN 14 | | \$0 | | | | | | | \$0 | | | \$3,649 | \$0 | |
| 13 | | - END USER BILLING INQUIRY | \$0 | AL-1, LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | - IX CARRIER SVC ORDER PROCESSING | \$0 | AL-1, LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | - IX CARRIER PAYMENT & COLLECTION | \$0 | AL-1, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | - IX CARRIER BILLING INQUIRY | \$0 | AL-1, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | - COIN COLLECT AND ADMINISTRATION | \$0 | AL-1, LN 18 | \$0 | \$0 | | | | | | | | | | | | |
| 18 | 2.0 | SUBTOTAL LOCAL BUSINESS OFFICE | \$27,628 | | \$0 | \$11,296 | \$2,068 | \$0 | \$0 | \$73 | \$51 | \$46 | \$0 | | | \$14,093 | \$0 | |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | \$670 | |
| 21 | | - TOLL TICKET PROCESSING | \$670 | DIRECT | | | | | | | | | | | | | | |
| 22 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | | | | | | | | | | | | | \$0 | |
| 23 | | - OTHER BILLING & COLLECTION | \$24,374 | DIRECT | | | | | | | | | | | | | \$24,374 | |
| 24 | | - END USER COMMON LINE | \$4,301 | DIRECT | | \$4,301 | | | | | | | | | | | | |
| 25 | | - CARRIER ACCESS BILLING (CABS) | \$19,263 | A-3, LN 24 | | | \$6,512 | \$0 | \$0 | \$231 | \$160 | \$146 | \$2,250 | \$1,665 | \$1,919 | \$0 | \$6,379 | |
| 26 | | SUBTOTAL CUSTOMER SERVICES | \$48,608 | | \$0 | \$4,301 | \$6,512 | \$0 | \$0 | \$231 | \$160 | \$146 | \$2,250 | \$1,665 | \$1,919 | \$25,044 | \$6,379 | |
| 27 | | TOTAL CAT 1 AND CAT 2 | \$76,237 | | \$0 | \$15,597 | \$8,580 | \$0 | \$0 | \$305 | \$211 | \$192 | \$2,250 | \$1,665 | \$1,919 | \$39,138 | \$6,379 | |
| 28 | | % DISTRIBUTION | 100.000% | | 0.000% | 20.459% | 11.255% | 0.000% | 0.000% | 0.400% | 0.277% | 0.252% | 2.951% | 2.184% | 2.518% | 51.337% | 8.367% | |
| 29 | 3.0 | ALL OTHER CUSTOMER SERVICE | \$30,783 | /LN 34 | \$0 | \$6,290 | \$3,460 | \$0 | \$40 | \$123 | \$85 | \$78 | \$907 | \$672 | \$774 | \$15,782 | \$2,572 | \$0 |
| 30 | | TOTAL SERVICES EXPENSE | \$107,120 | | \$0 | \$21,887 | \$12,040 | \$0 | \$141 | \$428 | \$297 | \$270 | \$3,157 | \$2,337 | \$2,693 | \$54,920 | \$8,951 | \$0 |
| 31 | | % DISTRIBUTION | 100.000% | | 0.000% | 20.432% | 11.240% | 0.000% | 0.131% | 0.399% | 0.277% | 0.252% | 2.947% | 2.181% | 2.514% | 51.269% | 8.356% | 0.000% |
| 32 | | TOTAL CUSTOMER OPERATIONS EXPENSE | \$276,579 | | \$0 | \$110,545 | \$39,355 | \$0 | \$141 | \$1,398 | \$969 | \$883 | \$12,592 | \$9,321 | \$10,743 | \$54,928 | \$35,705 | \$0 |
| 33 | | % DISTRIBUTION | 100.000% | | 0.000% | 39.969% | 14.229% | 0.000% | 0.051% | 0.505% | 0.350% | 0.319% | 4.553% | 3.370% | 3.884% | 19.860% | 12.909% | 0.000% |
| 34 | | CUSTOMER OPERATIONS EXCL MARKETIN | \$76,337 | | \$0 | \$15,597 | \$8,580 | \$0 | \$100 | \$305 | \$211 | \$192 | \$2,250 | \$1,665 | \$1,919 | \$39,138 | \$6,379 | \$0 |
| 35 | | % DISTRIBUTION | 100.000% | | 0.000% | 20.432% | 11.240% | 0.000% | 0.131% | 0.399% | 0.277% | 0.252% | 2.947% | 2.181% | 2.514% | 51.269% | 8.356% | 0.000% |
| 36 | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS | | | | 0.132045585 | 0.09678829 | 0 | 0 | 0.0034384 | 0.0023841 | 0.00217067 | 0.03343377 | 0.024749 | 0.0285249 | 0.581663 | 0.094802048 | |

PYCOS Arvig Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--|---------------|-------------|------------------------------|-----------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|---------------------|------------------|----------|-----------|----------|
| 1 | | BIG THREE EXPENSES | | | | | | | | | | | | | | | | |
| | | PLANT SPECIFIC EXPENSE | \$1,044,985 | A-9, LN 25 | \$0 | \$445,322 | \$111,476 | \$0 | \$0 | \$12,940 | \$1,888 | \$7,785 | \$78,032 | \$93,140 | \$22,589 | \$161 | \$271,653 | \$0 |
| 2 | | OTHER PLANT EXPENSE | (\$0) | A-10, LN 7 | \$0 | (\$0) | (\$0) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | \$0 |
| 3 | | NETWORK OPERATIONS EXPENSE | \$354,675 | A-10, LN 8 | \$0 | \$185,570 | \$57,171 | \$0 | \$0 | \$2,031 | \$1,408 | \$1,282 | \$19,749 | \$14,619 | \$16,849 | \$0 | \$55,997 | \$0 |
| 4 | | ACCESS CHARGE EXPENSE | \$141,614 | A-10, LN 9 | \$0 | \$141,614 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CUSTOMER OPERATIONS EXPENSE | \$276,579 | A-11, LN 31 | \$0 | \$110,545 | \$39,355 | \$0 | \$141 | \$1,398 | \$969 | \$883 | \$12,592 | \$9,321 | \$10,743 | \$54,928 | \$35,705 | \$0 |
| 6 | | TOTAL BIG THREE EXPENSES | \$1,817,854 | | \$0 | \$883,051 | \$208,002 | \$0 | \$141 | \$16,369 | \$4,266 | \$9,949 | \$110,373 | \$117,079 | \$50,181 | \$55,089 | \$363,355 | \$0 |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 48.577% | 11.442% | 0.000% | 0.008% | 0.900% | 0.235% | 0.547% | 6.072% | 6.441% | 2.760% | 3.030% | 19.988% | 0.000% |
| | | CORPORATE OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| 8 | 6710 | EXECUTIVE AND PLANNING | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6720 | GENERAL AND ADMINISTRATIVE | \$613,934 | LN 7 | \$0 | \$298,228 | \$70,247 | \$0 | \$48 | \$5,528 | \$1,441 | \$3,360 | \$37,276 | \$39,541 | \$16,947 | \$18,605 | \$122,714 | \$0 |
| 10 | | TOTAL CORPORATE OPERATIONS | \$613,934 | | \$0 | \$298,228 | \$70,247 | \$0 | \$48 | \$5,528 | \$1,441 | \$3,360 | \$37,276 | \$39,541 | \$16,947 | \$18,605 | \$122,714 | \$0 |
| 11 | | % DISTRIBUTION | 100.000% | | 0.000% | 48.577% | 11.442% | 0.000% | 0.008% | 0.900% | 0.235% | 0.547% | 6.072% | 6.441% | 2.760% | 3.030% | 19.988% | 0.000% |
| 12 | | EQUAL ACCESS EXPENSE | \$0 | DIRECT | | | | \$0 | | | | | | | | | | |
| 13 | 7500 | INTEREST EXPENSE | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASE | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | OTHER | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER INCOME ADJUSTMENTS | | | | | | | | | | | | | | | | |
| 19 | | Amort of Excess Deferred Tax & Enviro. Tax | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ET | (\$496) | A-3, LN 10 | \$0 | (\$260) | (\$80) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$20) | (\$24) | (\$0) | (\$78) | \$0 |
| 21 | | TOTAL | (\$496) | | \$0 | (\$260) | (\$80) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$20) | (\$24) | (\$0) | (\$78) | \$0 |
| 22 | | OPERATING TAXES | | | | | | | | | | | | | | | | |
| 23 | 7210 | FEDERAL ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | 7210 | STATE ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 7240 | OTHER OPERATING TAXES | \$32,407 | A-3, LN 10 | \$0 | \$16,955 | \$5,224 | \$0 | \$0 | \$186 | \$129 | \$117 | \$1,804 | \$1,336 | \$1,539 | \$1 | \$5,116 | \$0 |
| 26 | | TOTAL OPERATING TAXES | \$32,407 | | \$0 | \$16,955 | \$5,224 | \$0 | \$0 | \$186 | \$129 | \$117 | \$1,804 | \$1,336 | \$1,539 | \$1 | \$5,116 | \$0 |

TYCOS Arvig Telephone Co.
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|-----------------------------|---|-----------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|--------|-------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$10,490,987 | S-2, LN 35 | \$0 | \$2,421,815 | \$0 | \$1,107,741 | \$1,385,569 | \$2,093,088 | \$23,617 | \$0 | \$0 | \$0 | \$3,459,156 |
| 2 | RATE OF RETURN | 11.25% | | 0.00% | 11.25% | 0.00% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 0.00% | 11.25% | 11.25% |
| 3 | RETURN ON INVESTMENT | \$1,180,236 | LN1*LN 2 | \$0 | \$272,454 | \$0 | \$124,621 | \$155,877 | \$235,472 | \$2,657 | \$0 | \$0 | \$0 | \$389,155 |
| 4 | ALLOWANCE FOR FUNDS USED DURING CONSTR | \$0 | S-8, LN 31&32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | NET RETURN FOR SETTLEMENTS | \$1,180,236 | LN3-LN4 | \$0 | \$272,454 | \$0 | \$124,621 | \$155,877 | \$235,472 | \$2,657 | \$0 | \$0 | \$0 | \$389,155 |
| 6 | FEDERAL OPERATING INCOME TAX (OPTIONAL) | \$636,308 | LN 28 | \$0 | \$146,889 | \$0 | \$67,188 | \$84,039 | \$126,952 | \$1,432 | \$0 | \$0 | \$0 | \$209,808 |
| 7 | LESS: FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NET FEDERAL INCOME TAX | \$636,308 | LN 6-LN 7 | \$0 | \$146,889 | \$0 | \$67,188 | \$84,039 | \$126,952 | \$1,432 | \$0 | \$0 | \$0 | \$209,808 |
| 9 | STATE AND LOCAL INCOME TAX (OPTIONAL) | \$197,523 | LN 33 | \$0 | \$45,598 | \$0 | \$20,856 | \$26,087 | \$39,409 | \$445 | \$0 | \$0 | \$0 | \$65,129 |
| 10 | LESS: STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | NET STATE INCOME TAX | \$197,523 | LN 9-LN 10 | \$0 | \$45,598 | \$0 | \$20,856 | \$26,087 | \$39,409 | \$445 | \$0 | \$0 | \$0 | \$65,129 |
| 13 | OPERATING EXPENSE AND TAX | \$8,539,017 | S-8, LN 20 | \$0 | \$2,178,049 | \$0 | \$980,819 | \$1,094,842 | \$1,571,356 | \$28,846 | \$0 | \$0 | \$0 | \$2,685,105 |
| 14 | OTHER ALLOWABLE EXPENSES | \$0 | S-8, LN 22+23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | UNCOLLECTIBLES | \$0 | S-8, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | BASIS FOR GROSS RECEIPTS TAX | \$10,553,085 | 5+8+11thru15 | \$0 | \$2,642,990 | \$0 | \$1,193,484 | \$1,360,845 | \$1,973,189 | \$33,380 | \$0 | \$0 | \$0 | \$3,349,197 |
| 17 | GROSS RECEIPTS/PSC TAX RATE (GROSS UP) | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.36% | 0.36% | 0.36% | 0.00% | 0.00% | 0.00% | 0.36% |
| 18 | GROSS RECEIPTS/PSC TAX | \$24,332 | LN 16*LN 17 | \$0 | \$0 | \$0 | \$0 | \$4,930 | \$7,148 | \$121 | \$0 | \$0 | \$0 | \$12,133 |
| 19 | TOTAL REVENUE REQUIREMENT | \$10,577,417 | | \$0 | \$2,642,990 | \$0 | \$1,193,484 | \$1,365,775 | \$1,980,338 | \$33,501 | \$0 | \$0 | \$0 | \$3,361,330 |

NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004, 2006, 2007 AND 1402 OTHER THAN RTB STOCK.

| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | |
|--|--|-------------|----------------|-----|-----------|-----|-----------|-----------|-----------|---------|-----|-----|-----|-----------|
| 20 | RETURN ON INVESTMENT | \$1,180,236 | LN 3 | \$0 | \$272,454 | \$0 | \$124,621 | \$155,877 | \$235,472 | \$2,657 | \$0 | \$0 | \$0 | \$389,155 |
| 21 | INTEREST AND RELATED ITEMS EXCL NON-OPER | \$0 | S-12, LN 16+18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | OTHER INCOME ADJUSTMENTS | (\$1,478) | S-12, LN 25+26 | \$0 | (\$340) | \$0 | (\$156) | (\$195) | (\$296) | (\$3) | \$0 | \$0 | \$0 | (\$488) |
| 23 | TOTAL INCOME ADJUSTMENTS | (\$1,478) | LN 21+22 | \$0 | (\$340) | \$0 | (\$156) | (\$195) | (\$296) | (\$3) | \$0 | \$0 | \$0 | (\$488) |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$1,181,715 | | \$0 | \$272,794 | \$0 | \$124,777 | \$156,072 | \$235,768 | \$2,660 | \$0 | \$0 | \$0 | \$389,643 |
| 26 | FEDERAL INCOME TAX @ | 0.35 | LN 25*FIT | \$0 | \$146,889 | \$0 | \$67,188 | \$84,039 | \$126,952 | \$1,432 | \$0 | \$0 | \$0 | \$209,808 |
| 27 | FEDERAL SURTAX ALLOCATION - OPERATING | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | NET FEDERAL INCOME TAX BEFORE ITC | \$636,308 | LN26-LN27 | \$0 | \$146,889 | \$0 | \$67,188 | \$84,039 | \$126,952 | \$1,432 | \$0 | \$0 | \$0 | \$209,808 |
| 29 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | \$1,181,022 | LN25+LN28-S-12 | \$0 | \$419,683 | \$0 | \$191,965 | \$240,111 | \$362,720 | \$4,093 | \$0 | \$0 | \$0 | \$599,451 |
| 31 | STATE INCOME TAX @ | 0.079 | LN 30* SIT | \$0 | \$45,598 | \$0 | \$20,856 | \$26,087 | \$39,409 | \$445 | \$0 | \$0 | \$0 | \$65,129 |
| 32 | STATE SURTAX EXEMPTION | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | NET STATE INCOME TAX BEFORE ITC | \$197,523 | | \$0 | \$45,598 | \$0 | \$20,856 | \$26,087 | \$39,409 | \$445 | \$0 | \$0 | \$0 | \$65,129 |

TYCOS Arvig Telephone Co.

S-2,1of1

SUMMARY OF NET TELEPHONE PLANT, M&S AND WORKING CAPITAL

S-2,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---|------|-----|---------------|------------------|-------------------------|--------------|----------------|-------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | \$2,419,646 | S-3.LN 10 | \$0 | \$589,063 | \$0 | \$262,591 | \$317,387 | \$479,189 | \$5,656 | \$0 | \$0 | \$0 | \$765,761 | \$0 |
| 2 | CENTRAL OFFICE SWITCHING EQUIPMENT | 2210 | | \$4,362,272 | S-4.LN 52 | \$0 | \$2,163,992 | \$0 | \$0 | \$625,244 | \$918,694 | \$0 | \$0 | \$0 | \$0 | \$654,341 | \$0 |
| 3 | OPERATOR SYSTEMS EQUIPMENT | 2220 | | \$0 | S-4.LN 41 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CENTRAL OFFICE TRANSMISSION EQUIPMENT | 2230 | | \$9,907,506 | S-4.LN 78 | \$0 | \$1,671,763 | \$0 | \$2,712,661 | \$1,016,092 | \$1,549,890 | \$65,012 | \$0 | \$0 | \$0 | \$2,892,090 | \$0 |
| 5 | INFORMATION ORIG/TERM EQUIPMENT | 2310 | | \$0 | S-5.LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES | 2410 | | \$25,798,409 | S-5.LN 42 | \$0 | \$5,918,488 | \$0 | \$1,635,723 | \$3,614,429 | \$5,466,531 | \$28,670 | \$0 | \$0 | \$0 | \$9,134,568 | \$0 |
| 7 | TANGIBLE ASSETS | 2680 | | \$0 | S-3.LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | INTANGIBLE ASSETS | 2690 | | \$497,971 | S-3.LN 36 | \$0 | \$121,224 | \$0 | \$54,042 | \$65,319 | \$98,618 | \$1,165 | \$0 | \$0 | \$0 | \$157,603 | \$0 |
| 9 | TOTAL PLANT IN SERVICE A/C 2001 | | | \$42,985,804 | | \$0 | \$10,464,529 | \$0 | \$4,665,016 | \$5,638,471 | \$8,512,922 | \$100,502 | \$0 | \$0 | \$0 | \$13,604,363 | \$0 |
| 10 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.344% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.649% | 0.000% |
| 11 | PROPERTY HELD FOR FUTURE USE | 2002 | | \$0 | S-6.LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | PLANT UNDER CONSTR - SHORT TERM | 2003 | | \$1,490,936 | S-6.LN 15 | \$0 | \$362,997 | \$0 | \$161,802 | \$195,569 | \$295,268 | \$3,483 | \$0 | \$0 | \$0 | \$471,817 | \$0 |
| 13 | PLANT UNDER CONSTR - LONG TERM | 2004 | | \$0 | S-6.LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | TELEPHONE PLANT ADJUSTMENT | 2005 | | \$0 | S-6.LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | NONOPERATING PLANT | 2006 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | GOODWILL | 2007 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL PROPERTY, PLANT & EQUIPMENT | | | \$44,476,740 | | \$0 | \$10,827,527 | \$0 | \$4,826,818 | \$5,834,040 | \$8,808,190 | \$103,985 | \$0 | \$0 | \$0 | \$14,076,181 | \$0 |
| 18 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.344% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 19 | ACCUM DEPRECIATION - PLANT IN SERVICE | 3100 | | \$32,604,264 | S-7.LN 18 | \$0 | \$8,074,655 | \$0 | \$3,566,005 | \$4,267,051 | \$6,439,130 | \$77,258 | \$0 | \$0 | \$0 | \$10,180,163 | \$0 |
| 20 | ACCUM DEPRECIATION - FUTURE USE | 3200 | | \$0 | S-7.LN 19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | ACCUM AMORTIZATION - TANGIBLE PROPERTY | 3400 | | \$0 | S-7.LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | ACCUM AMORTIZATION - INTANGIBLE PROPERTY | 3500 | | \$0 | S-7.LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | ACCUM AMORTIZATION - TEL PLANT ADJUSTME | 3600 | | \$0 | S-7.LN 25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | OPERATING DEFERRED INCOME TAX - NET | VAR | | \$1,595,950 | S-7.LN 32 | \$0 | \$388,674 | \$0 | \$173,360 | \$209,315 | \$316,018 | \$3,728 | \$0 | \$0 | \$0 | \$504,856 | \$0 |
| 25 | CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$84,884 | S-7.LN 38 | \$0 | \$21,483 | \$0 | \$9,173 | \$11,237 | \$15,659 | \$316 | \$0 | \$0 | \$0 | \$27,016 | \$0 |
| 26 | NET TELEPHONE PLANT | | | \$10,191,642 | | \$0 | \$2,342,714 | \$0 | \$1,078,280 | \$1,346,437 | \$2,037,352 | \$22,893 | \$0 | \$0 | \$0 | \$3,364,146 | \$0 |
| 27 | % DISTRIBUTION | | | 100.000% | | 0.000% | 22.987% | 0.000% | 10.580% | 13.211% | 19.991% | 0.223% | 0.000% | 0.000% | 0.000% | 33.009% | 0.000% |
| 28 | MATERIALS AND SUPPLIES | 1220 | | \$48,742 | S-6.LN 31 | \$0 | \$11,182 | \$0 | \$3,091 | \$6,829 | \$10,328 | \$54 | \$0 | \$0 | \$0 | \$17,258 | \$0 |
| 29 | INVESTMENT IN NONAFFILIATED CO'S | 1402 | | \$0 | S-6.LN 33 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | OTHER NONCURRENT ASSETS | 1410 | | \$0 | S-6.LN 34 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | DEFERRED MAINTENANCE & RETIREMENTS | 1438 | | \$0 | S-6.LN 35 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | EQUAL ACCESS EQUIPMENT | 1439 | | \$0 | S-6.LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | OTHER JURISDICTIONAL ASSETS | 1500 | | \$0 | S-6.LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CASH WORKING CAPITAL | 0X | | \$250,603 | | \$0 | \$67,919 | \$0 | \$26,370 | \$32,304 | \$45,378 | \$880 | \$0 | \$0 | \$0 | \$77,753 | \$0 |
| 35 | NET TEL PLANT, M&S AND CASH WORKING CAPITAL | | | \$10,490,987 | | \$0 | \$2,421,815 | \$0 | \$1,107,741 | \$1,385,569 | \$2,093,088 | \$23,617 | \$0 | \$0 | \$0 | \$3,459,156 | \$0 |
| 36 | % DISTRIBUTION | | | 100.000% | | 0.000% | 23.085% | 0.000% | 10.559% | 13.207% | 19.951% | 0.225% | 0.000% | 0.000% | 0.000% | 32.973% | 0.000% |

TYCOS Arvig Telephone Co.

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OTHER TELECOMMUNICATIONS PLANT

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| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | INTERLATA | SPECIAL ACCESS | INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL | INTRALATA | INTERLATA | SPECIAL ACCESS | INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------------|-----|------|---------------|------------------|-------------------------|--------------|----------------|-------------|-------------|-------------------------|-----------|-----------|----------------|-----------|-----------|--------|--------|--------------|--------|
| | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$3,820,823 | | \$0 | \$967,068 | \$0 | \$412,893 | \$505,818 | \$704,847 | \$14,200 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,215,997 | \$0 |
| 3 | % DISTRIBUTION | | | 100.000% | | 0.000% | 25.310% | 0.000% | 10.806% | 13.238% | 18.448% | 0.372% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 31.826% | 0.000% |
| 4 | - CLASS B SEPARATIONS | | | | | | | | | | | | | | | | | | | |
| 5 | COE, IOT AND C&WF | | | \$40,068,187 | | \$0 | \$9,754,243 | \$0 | \$4,348,383 | \$5,255,765 | \$7,935,115 | \$93,682 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,680,999 | \$0 |
| 6 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.344% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 31.649% | 0.000% |
| | LAND AND SUPPORT ASSETS | | | | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | | 2110 | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$2,356,633 | LN 6+DIRECT | \$0 | \$573,723 | \$0 | \$255,752 | \$309,122 | \$466,709 | \$5,508 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$745,818 | \$0 |
| 9 | GENERAL PURPOSE COMPUTERS | | | \$63,013 | LN 6+DIRECT | \$0 | \$15,339 | \$0 | \$6,839 | \$8,265 | \$12,479 | \$147 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,944 | \$0 |
| 10 | TOTAL LAND AND SUPPORT ASSETS | | | \$2,419,646 | | \$0 | \$589,063 | \$0 | \$262,591 | \$317,387 | \$479,189 | \$5,656 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$765,761 | \$0 |
| 11 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 12 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | | | | |
| 13 | ORIG/TERM, AND C&WF | | | \$42,487,833 | | \$0 | \$10,343,306 | \$0 | \$4,610,974 | \$5,573,152 | \$8,414,304 | \$99,338 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,446,760 | \$0 |
| 14 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.344% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| | TANGIBLE ASSETS | | | | | | | | | | | | | | | | | | | |
| 15 | CAPITAL LEASES | | 2681 | | | | | | | | | | | | | | | | | |
| 16 | GENERAL SUPPORT | | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CENTRAL OFFICE EQUIP (DSL) | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | INFORMATION ORIG/TERM | | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL CAPITAL LEASES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LEASEHOLD IMPROVEMENTS | | 2682 | | | | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT | | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | CENTRAL OFFICE EQUIP | | | \$0 | S-4, LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | INFORMATION ORIG/TERM | | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | CABLE AND WIRE FACILITIES | | | \$0 | S-5, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | UNDISTRIBUTED | | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | SUBTOTAL LEASEHOLD IMPROVEMENTS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | TOTAL TANGIBLE ASSETS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | % DISTRIBUTION | | | 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% | 0.000% | 0.000% |
| 31 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | | | | |
| 32 | ORIG/TERM, CWF AND TANGIBLE ASSETS | | | \$42,487,833 | | \$0 | \$10,343,306 | \$0 | \$4,610,974 | \$5,573,152 | \$8,414,304 | \$99,338 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$13,446,760 | \$0 |
| 33 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.344% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| | INTANGIBLE ASSETS | | | | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | 2690 | \$497,971 | LN 33 | \$0 | \$121,224 | \$0 | \$54,042 | \$65,319 | \$98,618 | \$1,165 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$157,603 | \$0 |
| 35 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$497,971 | | \$0 | \$121,224 | \$0 | \$54,042 | \$65,319 | \$98,618 | \$1,165 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$157,603 | \$0 |
| 37 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.344% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 31.649% | 0.000% |

TYCOS Arvig Telephone Co.

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---|-----|----------|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-------------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | TANDEM SWITCHING EQUIPMENT | | 2210 2.0 | | | | | | | | | | | | | | |
| 43 | ACCESS | | 2.1 | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44 | NON ACCESS | | 2.2 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | OTHER | | 2.3 | \$0 | LN 12+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 | SUBTOTAL TANDEM SWITCHING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 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% |
| | LOCAL SWITCHING EQUIPMENT | | 2210 3.0 | | | | | | | | | | | | | | |
| 48 | ACCESS | | 3.1 | \$4,362,272 | LN 13 | \$0 | \$2,163,992 | \$0 | \$0 | \$625,244 | \$918,694 | \$0 | \$0 | \$0 | \$0 | \$654,341 | \$0 |
| 49 | EQUAL ACCESS | | 3.2 | \$0 | S-6.LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 50 | SUBTOTAL LOCAL SWITCHING | | | \$4,362,272 | | \$0 | \$2,163,992 | \$0 | \$0 | \$625,244 | \$918,694 | \$0 | \$0 | \$0 | \$0 | \$654,341 | \$0 |
| 51 | % DISTRIBUTION | | | 100.000% | | 0.000% | 49.607% | 0.000% | 0.000% | 14.333% | 21.060% | 0.000% | 0.000% | 0.000% | 0.000% | 15.000% | 0.000% |
| 52 | TOTAL SWITCHING EQUIPMENT | | | \$4,362,272 | | \$0 | \$2,163,992 | \$0 | \$0 | \$625,244 | \$918,694 | \$0 | \$0 | \$0 | \$0 | \$654,341 | \$0 |
| 53 | % DISTRIBUTION | | | 100.000% | | 0.000% | 49.607% | 0.000% | 0.000% | 14.333% | 21.060% | 0.000% | 0.000% | 0.000% | 0.000% | 15.000% | 0.000% |
| | CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT | | 2230 4.0 | | | | | | | | | | | | | | |
| 54 | EXCHANGE CIRCUIT | | 4.1 | | | | | | | | | | | | | | |
| 55 | 4.11 - EXCH-WB = DS1 > | | 4.11 | \$745,573 | AL-1.LN12 | \$0 | \$7,177 | \$0 | \$328,916 | \$4,419 | \$6,669 | \$6,849 | \$0 | \$0 | \$0 | \$391,543 | \$0 |
| 56 | EXCH TRUNK - EAS | | 4.121 | \$66,101 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$66,101 | \$0 |
| 57 | 4.11D - DSL EQUIP | | 4.11D | \$1,633,820 | DIRECT | \$0 | \$0 | \$0 | \$1,633,820 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 58 | EXCH TRUNK - BASIC | | 4.123 | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | EXCH TRUNK - SPECIAL | | 4.124 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 60 | SUBSCRIBER LINE - BASIC | | 4.131 | \$6,168,837 | AL-1.LN 2 | \$0 | \$1,539,718 | \$0 | \$6,428 | \$941,507 | \$1,420,852 | \$2,250 | \$0 | \$0 | \$0 | \$2,258,082 | \$0 |
| 61 | 4.122PL - EXCH-PL = DSO | | 4.122 PL | \$195,981 | DIRECT | \$0 | \$0 | \$0 | \$125,479 | \$0 | \$0 | \$44,414 | \$0 | \$0 | \$0 | \$26,088 | \$0 |
| 62 | SUBTOTAL EXCHANGE CIRCUIT | | | \$8,810,311 | | \$0 | \$1,546,895 | \$0 | \$2,094,643 | \$945,926 | \$1,427,521 | \$53,513 | \$0 | \$0 | \$0 | \$2,741,814 | \$0 |
| 63 | % DISTRIBUTION | | | 100.000% | | 0.000% | 17.558% | 0.000% | 23.775% | 10.737% | 16.203% | 0.607% | 0.000% | 0.000% | 0.000% | 31.121% | 0.000% |
| 64 | INTEREXCHANGE CIRCUIT | | 4.IPCP | \$96,340 | DIRECT | \$0 | \$0 | \$0 | \$96,340 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 65 | FURNISHED OTHERS - INTERSTATE | | 4.21 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 66 | 4.22 - IXC WB = DS1 > | | 4.22 | \$531,204 | AL-1.LN14 | \$0 | \$0 | \$0 | \$520,363 | \$0 | \$0 | \$10,841 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 67 | TOLL - BASIC | | 4.231 | \$155,151 | AL-1.LN6 | \$0 | \$59,983 | \$0 | \$1,316 | \$36,932 | \$55,736 | \$658 | \$0 | \$0 | \$0 | \$526 | \$0 |
| 68 | 4.231PL - IXC PL = DSO | | 4.231 F | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 69 | NON ACCESS | | 4.24 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT | | | \$686,355 | | \$0 | \$59,983 | \$0 | \$521,679 | \$36,932 | \$55,736 | \$11,499 | \$0 | \$0 | \$0 | \$526 | \$0 |
| 71 | % DISTRIBUTION | | | 100.000% | | 0.000% | 8.739% | 0.000% | 76.007% | 5.381% | 8.121% | 1.675% | 0.000% | 0.000% | 0.000% | 0.077% | 0.000% |
| 72 | HOST/REMOTE CIRCUIT | | 4.3 | | | | | | | | | | | | | | |
| 73 | EXCLUDING WATS | | 4.31 | \$314,501 | LN 15+DIRECT | \$0 | \$64,885 | \$0 | \$0 | \$33,233 | \$66,633 | \$0 | \$0 | \$0 | \$0 | \$149,750 | \$0 |
| 74 | CLOSED END WATS | | 4.32 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 | SUBTOTAL HOST/REMOTE CIRCUIT | | | \$314,501 | | \$0 | \$64,885 | \$0 | \$0 | \$33,233 | \$66,633 | \$0 | \$0 | \$0 | \$0 | \$149,750 | \$0 |
| 76 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.631% | 0.000% | 0.000% | 10.567% | 21.187% | 0.000% | 0.000% | 0.000% | 0.000% | 47.615% | 0.000% |
| 77 | EQUIPMENT RENTED OTHERS | | | \$0 | LN 16+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 78 | TOTAL TRANSMISSION EQUIPMENT | | | \$9,907,606 | | \$0 | \$1,671,763 | \$0 | \$2,712,661 | \$1,016,092 | \$1,549,890 | \$65,012 | \$0 | \$0 | \$0 | \$2,892,090 | \$0 |
| 79 | % DISTRIBUTION | | | 100.000% | | 0.000% | 16.874% | 0.000% | 27.380% | 10.256% | 15.644% | 0.656% | 0.000% | 0.000% | 0.000% | 29.191% | 0.000% |
| 80 | TOTAL CENTRAL OFFICE EQUIPMENT | | | \$14,269,778 | | \$0 | \$3,835,755 | \$0 | \$2,712,661 | \$1,641,336 | \$2,468,584 | \$65,012 | \$0 | \$0 | \$0 | \$3,546,430 | \$0 |
| 81 | % DISTRIBUTION | | | 100.000% | | 0.000% | 26.880% | 0.000% | 19.010% | 11.502% | 17.299% | 0.456% | 0.000% | 0.000% | 0.000% | 24.853% | 0.000% |

TYCOS Arvig Telephone Co.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|-----|-------------------------------------|-----|------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.000% | INPUT | 0.000% | 25.000% | 0.000% | 0.000% | 15.287% | 23.070% | 0.000% | 0.000% | 0.000% | 0.000% | 36.643% | 0.000% |
| 2 | RELATIVE MOU'S - COINLESS PAY TEL | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 3 | EQUIVALENT LOOPS - CWF | | | 100.000% | AL-1, LN 4 | 0.000% | 24.960% | 0.000% | 0.104% | 15.262% | 23.033% | 0.036% | 0.000% | 0.000% | 0.000% | 36.605% | 0.000% |
| 4 | EQUIVALENT CHANNELS - WIDEBAND | | | 100.000% | AL-1, LN 12 | 0.000% | 0.962% | 0.000% | 44.137% | 0.592% | 0.894% | 0.918% | 0.000% | 0.000% | 0.000% | 52.485% | 0.000% |
| 5 | EQUIVALENT CHANNELS - IX WIDEBAND | | | 100.000% | AL-1, LN 14 | 0.000% | 0.000% | 0.000% | 97.961% | 0.000% | 0.000% | 2.039% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | IX CIRCUIT MILES - CWF | | | 100.000% | AL-1, LN 8 | 0.000% | 36.447% | 0.000% | 4.673% | 22.441% | 33.866% | 2.169% | 0.000% | 0.000% | 0.000% | 0.403% | 0.000% |
| 7 | REL MOU'S - EXCHANGE TRUNK | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 8 | HOST/REMOTE MOU MILES | | | 100.000% | INPUT | 0.000% | 20.631% | 0.000% | 0.000% | 10.567% | 21.187% | 0.000% | 0.000% | 0.000% | 0.000% | 47.615% | 0.000% |
| 9 | EQUIPMENT FURNISHED OTHERS FACTOR | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| | INFORMATION ORIGIN/TERMINATION | | 2310 | | | | | | | | | | | | | | |
| 10 | OTHER IOT EQUIPMENT | | 1.0 | | | | | | | | | | | | | | |
| 11 | COIN PUBLIC TELEPHONE | | 1.1 | | \$0 LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | COINLESS PUBLIC TELEPHONE | | 1.2 | | \$0 LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | OTHER | | 1.3 | | \$0 LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | SUBTOTAL | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | % DISTRIBUTION | | | 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% |
| 16 | NEW CUSTOMER PREMISE EQUIPMENT | | 2.0 | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL INFO ORIG/TERM EQUIP | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | % DISTRIBUTION | | | 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% |
| | CABLE AND WIRE FACILITIES | | 2410 | | | | | | | | | | | | | | |
| 19 | SUBSCRIBER LINE - JOINT | | | \$23,481,797 | LN 3 | \$0 | \$5,860,971 | \$0 | \$24,460 | \$3,583,867 | \$5,408,504 | \$8,561 | \$0 | \$0 | \$0 | \$8,595,434 | \$0 |
| 20 | SUBSCRIBER LINE - DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL SUBSCRIBER LINE | | 1.0 | \$23,481,797 | | \$0 | \$5,860,971 | \$0 | \$24,460 | \$3,583,867 | \$5,408,504 | \$8,561 | \$0 | \$0 | \$0 | \$8,595,434 | \$0 |
| 22 | EXCHANGE WIDEBAND - JOINT | | | \$690,335 | LN 4 | \$0 | \$6,643 | \$0 | \$304,655 | \$4,090 | \$6,172 | \$6,339 | \$0 | \$0 | \$0 | \$362,405 | \$0 |
| 23 | EXCHANGE WIDEBAND - DIRECT | | | \$655,979 | DIRECT | \$0 | \$0 | \$0 | \$655,979 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SUBTOTAL EXCHANGE WIDEBAND | | 2.1 | \$1,346,314 | | \$0 | \$6,643 | \$0 | \$960,664 | \$4,090 | \$6,172 | \$6,339 | \$0 | \$0 | \$0 | \$362,405 | \$0 |
| 25a | EXCHANGE TRUNK - JOINT | | | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25b | EXCHANGE TRUNK - DIRECT | | | \$68,510 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68,510 | \$0 |
| 26 | EXCHANGE TRUNK - SPECIAL | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | SUBTOTAL EXCHANGE TRUNK | | 2.2 | \$68,510 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$68,510 | \$0 |
| 28 | INTEREXCHANGE WIDEBAND | | | \$663,616 | LN 5 | \$0 | \$0 | \$0 | \$650,085 | \$0 | \$0 | \$13,531 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | INTEREXCHANGE WIDEBAND - DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | SUBTOTAL INTEREXCHANGE WBD | | 3.1 | \$663,616 | | \$0 | \$0 | \$0 | \$650,085 | \$0 | \$0 | \$13,531 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31a | IX TRUNK - ACCESS - JOINT | | | \$10,986 | LN 6 | \$0 | \$4,004 | \$0 | \$513 | \$2,465 | \$3,721 | \$238 | \$0 | \$0 | \$0 | \$44 | \$0 |
| 31b | IX TRUNK - ACCESS - DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | IX TRUNK - ACCESS - SPECIAL | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | SUBTOTAL INTEREXCHANGE ACCESS | | 3.2 | \$10,986 | | \$0 | \$4,004 | \$0 | \$513 | \$2,465 | \$3,721 | \$238 | \$0 | \$0 | \$0 | \$44 | \$0 |
| 34 | IX TRUNK - NON ACCESS - DIRECT | | 3.3 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | HOST/REMOTE - JOINT | | | \$227,186 | LN 8 | \$0 | \$46,871 | \$0 | \$0 | \$24,007 | \$48,134 | \$0 | \$0 | \$0 | \$0 | \$108,175 | \$0 |
| 36 | HOST/REMOTE - DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | SUBTOTAL HOST/REMOTE EXCL WATS | | 4.1 | \$227,186 | | \$0 | \$46,871 | \$0 | \$0 | \$24,007 | \$48,134 | \$0 | \$0 | \$0 | \$0 | \$108,175 | \$0 |
| 38 | HOST/REMOTE - CLOSED END WATS | | 4.2 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | EQUIPMENT FURNISHED OTHERS - JOINT | | | \$0 | LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | EQUIPMENT FURNISHED OTHERS - DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | SUBTOTAL EQUIPMENT FURNISHED OTHERS | | 5.0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 42 | TOTAL CABLE AND WIRE FACILITIES | | | \$25,798,409 | | \$0 | \$5,918,488 | \$0 | \$1,635,723 | \$3,614,429 | \$5,466,531 | \$28,670 | \$0 | \$0 | \$0 | \$9,134,568 | \$0 |
| 43 | % DISTRIBUTION | | | 100.000% | | 0.000% | 22.941% | 0.000% | 6.340% | 14.010% | 21.189% | 0.111% | 0.000% | 0.000% | 0.000% | 35.407% | 0.000% |

TYCOS Arvig Telephone Co.

S-7,1of1

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---|-------|-----|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | 100.000% | S-3.LN 11 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 2 | CENTRAL OFFICE EQUIPMENT | 2230 | | 100.000% | S-4.LN 81 | 0.000% | 26.885% | 0.000% | 19.007% | 11.503% | 17.300% | 0.455% | 0.000% | 0.000% | 0.000% | 24.850% | 0.000% |
| 3 | INFORMATION ORIG/TERM EQUIPMENT | 2310 | | 0.000% | S-5.LN 18 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | CABLE & WIRE FACILITIES | 2410 | | 100.000% | S-5.LN 43 | 0.000% | 22.941% | 0.000% | 6.342% | 14.010% | 21.189% | 0.111% | 0.000% | 0.000% | 0.000% | 35.407% | 0.000% |
| 5 | GEN SUPPORT, COE, IOT AND C&WF | | | 100.000% | S-3.LN 14 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 6 | CAPITAL LEASES | 2681 | | 0.000% | S-3.LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 7 | LEASEHOLD IMPROVEMENTS | 2682 | | 0.000% | S-3.LN 28 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 8 | TANGIBLE ASSETS | 2680 | | 0.000% | S-3.LN 30 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 9 | PLANT HELD FOR FUTURE USE | 2002 | | 0.000% | S-6.LN 9 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 10 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 2005 | | 0.000% | S-6.LN 27 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| | ACCUM DEPRECIATION - PLANT IN SERVICE | 3100 | | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT | | | \$1,266,691 | LN 1+DIRECT | \$0 | \$308,370 | \$0 | \$137,467 | \$166,153 | \$250,856 | \$2,961 | \$0 | \$0 | \$0 | \$400,884 | \$0 |
| 12 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$3,997,187 | S-4.LN5+DIR | \$0 | \$1,982,895 | \$0 | \$0 | \$572,917 | \$841,808 | \$0 | \$0 | \$0 | \$0 | \$599,578 | \$0 |
| 13 | OPERATOR SERVICES EQUIPMENT | | | \$0 | S-4.LN42+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | CENTRAL OFFICE TRANSMISSION | | | \$8,056,660 | S-4.LN79+DIR | \$0 | \$1,359,456 | \$0 | \$2,205,905 | \$826,273 | \$1,260,351 | \$52,866 | \$0 | \$0 | \$0 | \$2,351,808 | \$0 |
| 15 | UNDISTRIBUTED COE | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | INFORMATION ORIG/TERM | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CABLE AND WIRE FACILITIES | | | \$19,283,727 | LN 4+DIRECT | \$0 | \$4,423,944 | \$0 | \$1,222,633 | \$2,701,709 | \$4,086,116 | \$21,431 | \$0 | \$0 | \$0 | \$6,827,894 | \$0 |
| 18 | TOTAL ACCUM DEP - PLANT IN SERVICE | | | \$32,604,264 | | \$0 | \$8,074,655 | \$0 | \$3,566,005 | \$4,267,051 | \$6,439,130 | \$77,258 | \$0 | \$0 | \$0 | \$10,180,163 | \$0 |
| 19 | ACCUM DEPRECIATION - FUTURE USE | 3200 | | \$0 | LN 9+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | ACCUMULATED AMORTIZATION | 3400 | | | | | | | | | | | | | | | |
| 20 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 21 | CAPITAL LEASES | | | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LEASEHOLD IMPROVEMENTS | | | \$0 | LN 7+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | UNDISTRIBUTED | | | \$0 | LN 8+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | TOTAL ACCUM AMORT - TANGIBLE ASSETS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | INTANGIBLE ASSETS | 3500 | | \$0 | S-3.LN37+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 3600 | | \$0 | LN 10+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | TOTAL ACCUM AMORTIZATION | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | NET OPERATING DEFERRED INC TAX | 4100& | | | | | | | | | | | | | | | |
| 28 | GENERAL SUPPORT | 4340 | | \$1,001 | LN 1+DIRECT | \$0 | \$253 | \$0 | \$108 | \$132 | \$199 | \$2 | \$0 | \$0 | \$0 | \$308 | \$0 |
| 29 | CENTRAL OFFICE EQUIP | | | \$533,098 | LN 2+DIRECT | \$0 | \$143,428 | \$0 | \$101,258 | \$61,334 | \$92,243 | \$2,424 | \$0 | \$0 | \$0 | \$132,410 | \$0 |
| 30 | INFORMATION ORIG/TERM | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | CABLE AND WIRE FACILITIES | | | \$961,023 | LN 4+DIRECT | \$0 | \$220,441 | \$0 | \$61,051 | \$134,623 | \$203,608 | \$1,066 | \$0 | \$0 | \$0 | \$340,234 | \$0 |
| 32 | UNDISTRIBUTED | | | \$100,826 | LN 5+DIRECT | \$0 | \$24,551 | \$0 | \$10,942 | \$13,226 | \$19,968 | \$235 | \$0 | \$0 | \$0 | \$31,905 | \$0 |
| | TOTAL NET DEFERRED INCOME TAX | | | \$1,595,950 | | \$0 | \$388,674 | \$0 | \$173,360 | \$209,315 | \$316,016 | \$3,728 | \$0 | \$0 | \$0 | \$504,856 | \$0 |
| | CUST. DEPOSITS & OTHER DEF CRS-NET | 4040& | | | | | | | | | | | | | | | |
| 33 | GENERAL SUPPORT | 4360 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CENTRAL OFFICE EQUIP | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | INFORMATION ORIG/TERM | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | CABLE AND WIRE FACILITIES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | UNDISTRIBUTED INVESTMENTS | | | \$0 | S-2.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38 | OTHER LONG TERM LIABILITIES | 4310 | | \$84,884 | S-3.LN 3 | \$0 | \$21,483 | \$0 | \$9,173 | \$11,237 | \$15,659 | \$316 | \$0 | \$0 | \$0 | \$27,016 | \$0 |
| 39 | TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$84,884 | | \$0 | \$21,483 | \$0 | \$9,173 | \$11,237 | \$15,659 | \$316 | \$0 | \$0 | \$0 | \$27,016 | \$0 |

TYCOS Arvig Telephone Co.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|---------------|------------------|--------------------------------------|-----------|-----------------------------|-----------|--------------------------------------|-----------|-----------------------------|-----------|--------|--------|-----------|--------|
| | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | 2110 | | 100.000% | S-3.LN 11 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 2 | CENTRAL OFFICE EQUIPMENT | VAR | | 100.000% | S-4.LN 81 | 0.000% | 26.885% | 0.000% | 19.007% | 11.503% | 17.300% | 0.455% | 0.000% | 0.000% | 0.000% | 24.850% | 0.000% |
| 3 | COIN PUBLIC TELEPHONE EQUIP | 2310 | | 0.000% | S-5.LN 11 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | COINLESS PUBLIC TELEPHONE EQUIP | 2310 | | 0.000% | S-5.LN 12 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | OTHER IOT EQUIPMENT | 2310 | | 0.000% | S-5.LN 13 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | CABLE AND WIRE FACILITIES | 2410 | | 100.000% | S-5.LN 43 | 0.000% | 22.941% | 0.000% | 6.342% | 14.010% | 21.189% | 0.111% | 0.000% | 0.000% | 0.000% | 35.407% | 0.000% |
| | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 7 | NETWORK SUPPORT | 6110 | | \$15,155 | LN 1+DIRECT | \$0 | \$3,690 | \$0 | \$1,645 | \$1,988 | \$3,001 | \$35 | \$0 | \$0 | \$0 | \$4,796 | \$0 |
| 8 | GENERAL SUPPORT | 6120 | | \$571,099 | LN 1+DIRECT | \$0 | \$139,038 | \$0 | \$61,978 | \$74,912 | \$113,101 | \$1,335 | \$0 | \$0 | \$0 | \$180,736 | \$0 |
| 9 | TOTAL GENERAL SUPPORT EXP | | | \$586,254 | | \$0 | \$142,727 | \$0 | \$63,623 | \$76,900 | \$116,102 | \$1,370 | \$0 | \$0 | \$0 | \$185,532 | \$0 |
| 10 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.346% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.647% | 0.000% |
| | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | CENTRAL OFFICE SWITCHING EXPENSE | 6210 | | \$161,201 | LN 2+DIRECT | \$0 | \$43,343 | \$0 | \$30,636 | \$18,543 | \$27,889 | \$734 | \$0 | \$0 | \$0 | \$40,056 | \$0 |
| 12 | OPERATOR SYSTEMS EXPENSE | 6220 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CENTRAL OFFICE TRANSMISSION EXPENSE | 6230 | | \$1,264,545 | LN 2+DIRECT | \$0 | \$340,005 | \$0 | \$240,329 | \$145,461 | \$218,773 | \$5,758 | \$0 | \$0 | \$0 | \$314,218 | \$0 |
| 14 | UNDISTRIBUTED | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL CENTRAL OFFICE EXPENSE | | | \$1,425,745 | | \$0 | \$383,348 | \$0 | \$270,966 | \$164,004 | \$246,662 | \$6,492 | \$0 | \$0 | \$0 | \$354,273 | \$0 |
| 16 | % DISTRIBUTION | | | 100.000% | | 0.000% | 26.888% | 0.000% | 19.005% | 11.503% | 17.301% | 0.455% | 0.000% | 0.000% | 0.000% | 24.848% | 0.000% |
| | INFORMATION ORIG/TERM EXPENSE | 6310 | | | | | | | | | | | | | | | |
| 17 | IOT EXPENSES - COIN PAY TEL | | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | IOT EXPENSES - COINLESS PAY TEL | | | \$0 | LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | IOT EXPENSES - OTHER | | | \$0 | LN 5+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | IOT EXPENSES - CPE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL INFORMATION ORIG/TERM EXP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | % DISTRIBUTION | | | 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% |
| | CABLE AND WIRE FACILITIES EXPENSE | 6410 | | | | | | | | | | | | | | | |
| 23 | ALLOCATED | | | \$444,302 | LN 6 | \$0 | \$101,925 | \$0 | \$28,183 | \$62,246 | \$94,142 | \$494 | \$0 | \$0 | \$0 | \$157,312 | \$0 |
| 24 | DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL CWF EXPENSE | | | \$444,302 | | \$0 | \$101,925 | \$0 | \$28,183 | \$62,246 | \$94,142 | \$494 | \$0 | \$0 | \$0 | \$157,312 | \$0 |
| 26 | % DISTRIBUTION | | | 100.000% | | 0.000% | 22.941% | 0.000% | 6.343% | 14.010% | 21.189% | 0.111% | 0.000% | 0.000% | 0.000% | 35.407% | 0.000% |
| 27 | TOTAL PLANT SPECIFIC EXPENSE | | | \$2,456,301 | | \$0 | \$628,001 | \$0 | \$362,771 | \$303,150 | \$456,906 | \$8,356 | \$0 | \$0 | \$0 | \$697,117 | \$0 |
| 28 | % DISTRIBUTION | | | \$1 | | 0.000% | 21.51% | 0.000% | 17.00% | 9.65% | 7.56% | 1.41% | 0.09% | 0.00% | 0.00% | 42.77% | 0.00% |
| 29 | PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT | | | \$1,870,047 | | \$0 | \$485,273 | \$0 | \$299,149 | \$226,250 | \$340,804 | \$6,986 | \$0 | \$0 | \$0 | \$511,585 | \$0 |
| 30 | % DISTRIBUTION | | | 100.000% | | 0.000% | 25.950% | 0.000% | 15.997% | 12.099% | 18.224% | 0.374% | 0.000% | 0.000% | 0.000% | 27.357% | 0.000% |

TYCOS Arvig Telephone Co.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|--|--|----------------|-----|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|--------|----------|-----------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | TWX |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 100.000% | S-2.LN 10 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 2 | CAPITAL LEASES | 2681 | | 0.000% | S-7.LN 6 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 3 | LEASEHOLD IMPROVEMENTS | 2682 | | 0.000% | S-7.LN 7 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | TANGIBLE PROPERTY | 2680 | | 0.000% | S-3.LN 30 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | INTANGIBLE PROPERTY | 2690 | | 100.000% | S-3.LN 37 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 6 | TELEPHONE PLANT ADJUSTMENT | 2005 | | 0.000% | S-7.LN 10 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 7 | COE, IOT AND C&WF | | | 100.000% | S-3.LN 7 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| OTHER PROPERTY PLANT & EQUIPMENT EXPENSE | | | | | | | | | | | | | | | | | |
| 8 | UNDISTRIBUTED | 6510 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | 6511 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MATERIALS & SUPPLIES PROVISIONING | 6512 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | TOTAL OTHER PROP PLANT & EQUIP EXPENSE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | % DISTRIBUTION | | | 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% |
| 13 | NETWORK OPERATIONS EXPENSE | 6530 | | \$950,053 | LN 7+DIRECT | \$0 | \$231,297 | \$0 | \$103,104 | \$124,620 | \$188,150 | \$2,220 | \$0 | \$0 | \$0 | \$300,663 | \$0 |
| 14 | ACCESS / USF EXPENSE | 6540 | | \$141,614 | DIRECT | \$0 | \$141,614 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | | |
| 15 | GENERAL SUPPORT | 6560 | | \$119,346 | S-3.LN 11 | \$0 | \$29,059 | \$0 | \$12,952 | \$15,655 | \$23,636 | \$279 | \$0 | \$0 | \$0 | \$37,766 | \$0 |
| 16 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$32,432 | S-4.LN 53 | \$0 | \$16,089 | \$0 | \$0 | \$4,648 | \$6,830 | \$0 | \$0 | \$0 | \$0 | \$4,865 | \$0 |
| 17 | OPERATOR SYSTEMS EQUIPMENT | | | \$0 | S-4.LN 42 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE TRANSMISSION | | | \$808,723 | S-4.LN 79 | \$0 | \$136,461 | \$0 | \$221,433 | \$82,941 | \$126,513 | \$5,306 | \$0 | \$0 | \$0 | \$236,069 | \$0 |
| 19 | UNDISTRIBUTED COE | | | \$0 | S-4.LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | INFORMATION ORIG/TERM | | | \$0 | S-5.LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | CABLE AND WIRE FACILITIES | | | \$1,262,111 | S-5.LN 43 | \$0 | \$289,545 | \$0 | \$80,021 | \$176,826 | \$267,434 | \$1,403 | \$0 | \$0 | \$0 | \$446,892 | \$0 |
| 22 | TOTAL DEP EXP - PLANT IN SERVICE | | | \$2,222,611 | | \$0 | \$471,154 | \$0 | \$314,405 | \$280,070 | \$424,413 | \$6,988 | \$0 | \$0 | \$0 | \$725,582 | \$0 |
| 23 | PROPERTY HELD FOR FUTURE USE | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | TOTAL DEPRECIATION EXPENSE | | | \$2,222,611 | | \$0 | \$471,154 | \$0 | \$314,405 | \$280,070 | \$424,413 | \$6,988 | \$0 | \$0 | \$0 | \$725,582 | \$0 |
| 25 | % DISTRIBUTION | | | 100.000% | | 0.000% | 21.198% | 0.000% | 14.146% | 12.601% | 19.095% | 0.314% | 0.000% | 0.000% | 0.000% | 32.645% | 0.000% |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | |
| 26 | CAPITAL LEASE | 6563 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | LEASEHOLD IMPROVEMNTS | 6563 | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | UNDISTRIBUTED | 6563 | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | INTANGIBLE ASSETS | 6564 | | \$124,763 | LN 5+DIRECT | \$0 | \$30,373 | \$0 | \$13,540 | \$16,365 | \$24,708 | \$292 | \$0 | \$0 | \$0 | \$39,485 | \$0 |
| 30 | OTHER - TPPA | 6565 | | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | TOTAL AMORTIZATION EXPENSE | | | \$124,763 | | \$0 | \$30,373 | \$0 | \$13,540 | \$16,365 | \$24,708 | \$292 | \$0 | \$0 | \$0 | \$39,485 | \$0 |
| 32 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | |
| 33 | GEN SUPPORT ASSETS | 5240/7100/7500 | | \$24,500 | S-3.LN 11+DIR | \$0 | \$5,965 | \$0 | \$2,659 | \$3,214 | \$4,852 | \$57 | \$0 | \$0 | \$0 | \$7,754 | \$0 |
| 34 | CENTRAL OFFICE EQUIPMENT | 5240/7100/7500 | | \$0 | S-4.LN 81+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | CABLE & WIRE FACILITIES | 5240/7100/7500 | | \$4,252 | S-5.LN 43+DIR | \$0 | \$976 | \$0 | \$269 | \$596 | \$901 | \$5 | \$0 | \$0 | \$0 | \$1,506 | \$0 |
| 36 | UNDISTRIBUTED | 5240/7100/7500 | | \$0 | S-2.LN 10+DIR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | TOTAL RENT REVENUES | | | \$28,752 | | \$0 | \$6,940 | \$0 | \$2,928 | \$3,809 | \$5,753 | \$62 | \$0 | \$0 | \$0 | \$9,259 | \$0 |

TYCOS Arvig Telephone Co.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|------------------------------|--------------------------------------|-----|------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|----------|-----------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | TWX |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.00% | INPUT | 0.00% | 19.171% | 0.00% | 0.00% | 11.804% | 17.813% | 0.00% | 0.00% | 0.00% | 51.212% | 0.00% | |
| 4 | END USER BILLED REVENUE INCL CCL | | | 100.00% | INPUT | 0.00% | 27.444% | 0.00% | 0.00% | 2.291% | 9.694% | 0.00% | 0.00% | 0.00% | 60.566% | 0.00% | |
| 5 | IX CARRIER BILLED REVENUE | | | 100.00% | INPUT | 0.00% | 30.133% | 0.00% | 2.472% | 24.565% | 41.572% | 1.258% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 6 | PAYSTATION REVENUE | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 7 | BUSINESS OFFICE CONTACTS | | | 100.00% | INPUT | 0.00% | 5.909% | 0.00% | 0.294% | 18.502% | 0.083% | 0.252% | 0.00% | 0.00% | 74.960% | 0.00% | |
| 8 | BILLING INQUIRY CONTACTS | | | 100.00% | INPUT | 0.00% | 6.370% | 0.00% | 0.181% | 3.396% | 0.00% | 0.132% | 0.00% | 0.00% | 89.921% | 0.00% | |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | 0.00% | INPUT | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 11 | CARRIER ACCESS BILLING FACTOR | | | 100.00% | INPUT | 0.00% | 46.210% | 0.00% | 3.790% | 18.225% | 30.842% | 0.933% | 0.00% | 0.00% | 0.00% | 0.00% | |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | | 6610 | \$624,883 | INPUT | \$0 | \$151,041 | \$0 | \$8,648 | \$85,628 | \$145,667 | \$4,324 | \$0 | \$0 | \$0 | \$229,576 | \$0 |
| 13 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 14 | - CALL COMPLETION INCL DA | | 6621 | \$1,511 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$1,511 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | - OPERATOR SERVICES UNDER CONTRACT | | | \$18,440 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$18,440 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | PUBLISHED DIRECTORY LISTINGS | | 6622 | | | | | | | | | | | | | | |
| 17 | - CLASSIFIED | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | - TWX | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | - ALPHA | | | \$492 | LN 3 | \$0 | \$94 | \$0 | \$0 | \$58 | \$88 | \$0 | \$0 | \$0 | \$0 | \$252 | \$0 |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL | | | \$492 | | \$0 | \$94 | \$0 | \$0 | \$58 | \$88 | \$0 | \$0 | \$0 | \$0 | \$252 | \$0 |
| 22 | LOCAL BUSINESS OFFICE | | 6623 | | 1 | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | | | 1.1 | | | | | | | | | | | | |
| 24 | - PRESUBSCRIPTION | | | \$8,270 | DIRECT | \$0 | \$8,270 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | - OTHER | | | \$56,054 | LN 7 | \$0 | \$3,312 | \$0 | \$165 | \$10,371 | \$48 | \$141 | \$0 | \$0 | \$0 | \$42,018 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | | \$38,606 | LN 4 | \$0 | \$10,597 | \$0 | \$0 | \$884 | \$3,742 | \$0 | \$0 | \$0 | \$0 | \$23,382 | \$0 |
| 27 | - END USER BILLING INQUIRY | | | \$52,393 | LN 8 | \$0 | \$3,338 | \$0 | \$95 | \$1,779 | \$0 | \$69 | \$0 | \$0 | \$0 | \$47,112 | \$0 |
| 28 | - IX CARRIER SVC ORDER PROCESSING | | | \$0 | LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | - IX CARRIER PAYMENT & COLLECTION | | | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | - IX CARRIER BILLING INQUIRY | | | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | - COIN COLLECTION AND ADMINISTRATION | | | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | SUBTOTAL LOCAL BUSINESS OFFICE | | | \$155,323 | | \$0 | \$25,517 | \$0 | \$259 | \$13,035 | \$3,789 | \$211 | \$0 | \$0 | \$0 | \$112,512 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | | 6623 | | 2 | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | - TOLL TICKET PROCESSING | | | \$6,894 | AL-1, LN16 | \$0 | \$630 | \$0 | \$0 | \$2,298 | \$1,077 | \$0 | \$0 | \$0 | \$0 | \$2,889 | \$0 |
| 36 | - LOCAL MESSAGE PROCESSING | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | | \$77,324 | AL-1, LN18, LN19 | \$0 | \$23,062 | \$0 | \$0 | \$18,474 | \$8,657 | \$0 | \$0 | \$0 | \$0 | \$27,131 | \$0 |
| 38 | - END USER COMMON LINE | | | \$4,070 | DIRECT | \$0 | \$4,070 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | | \$36,241 | LN 11 | \$0 | \$16,747 | \$0 | \$1,374 | \$6,605 | \$11,177 | \$338 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$124,529 | | \$0 | \$44,509 | \$0 | \$1,374 | \$27,377 | \$20,911 | \$338 | \$0 | \$0 | \$0 | \$30,020 | \$0 |
| 41 | TOTAL CAT 1 AND CAT 2 | | | \$279,852 | LN 32+LN 40 | \$0 | \$70,026 | \$0 | \$1,633 | \$40,411 | \$24,700 | \$549 | \$0 | \$0 | \$0 | \$142,533 | \$0 |
| 42 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.022% | 0.00% | 0.584% | 14.440% | 8.826% | 0.196% | 0.00% | 0.00% | 0.00% | 50.931% | 0.00% |
| 43 | ALL OTHER CUSTOMER SERVICE | | 6623 | \$75,545 | LN 42+DIRECT | \$0 | \$29,337 | \$0 | \$360 | \$8,899 | \$5,440 | \$121 | \$0 | \$0 | \$0 | \$31,388 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$375,840 | | \$0 | \$99,457 | \$0 | \$1,993 | \$69,320 | \$30,227 | \$670 | \$0 | \$0 | \$0 | \$174,173 | \$0 |
| 45 | % DISTRIBUTION | | | 100.00% | | 0.00% | 26.463% | 0.00% | 0.530% | 18.444% | 8.043% | 0.178% | 0.00% | 0.00% | 0.00% | 46.342% | 0.00% |
| 46 | TOTAL CUSTOMER OPERATIONS EXPENSE | | | \$1,000,723 | LN 12+LN 44 | \$0 | \$250,498 | \$0 | \$10,641 | \$154,948 | \$175,894 | \$4,994 | \$0 | \$0 | \$0 | \$403,749 | \$0 |
| 47 | % DISTRIBUTION | | | 100.00% | | 0.00% | 25.032% | 0.00% | 1.063% | 15.484% | 17.577% | 0.499% | 0.00% | 0.00% | 0.00% | 40.346% | 0.00% |

TYCOS Arvig Telephone Co.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|---------------|------------------|-----------------------------------|-------------|--------------------------|-------------|-----------------------------------|-------------|--------------------------|-----------|--------|--------|-------------|--------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.000% | S-3.LN 4 | 0.000% | 25.309% | 0.000% | 10.907% | 13.238% | 18.447% | 0.372% | 0.000% | 0.000% | 0.000% | 31.827% | 0.000% |
| 2 | TELEPHONE PLANT IN SERVICE | | | 100.000% | S-2.LN 10 | 0.000% | 24.345% | 0.000% | 10.852% | 13.117% | 19.804% | 0.234% | 0.000% | 0.000% | 0.000% | 31.648% | 0.000% |
| 3 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | 0.000% | S-6.LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | CAPITAL LEASES | 2680 | | 0.000% | S-3.LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | EQUAL ACCESS INVESTMENT | | | 100.000% | S-6.LN 36 | 0.000% | 51.807% | 0.000% | 0.000% | 0.000% | 48.193% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | NET TELEPHONE PLANT - OPERATING, EXCL. CWC | | | 100.000% | S-2.LN33 - LN32 | 0.000% | 22.987% | 0.000% | 10.560% | 13.215% | 19.997% | 0.222% | 0.000% | 0.000% | 0.000% | 33.020% | 0.000% |
| | CORPORATE OPERATIONS EXPENSE | | | | | | | | | | | | | | | | |
| 7 | EXECUTIVE AND PLANNING | 6710 | | | | | | | | | | | | | | | |
| 8 | DIRECT ASSIGNED | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | OTHER | | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | GENERAL & ADMINISTRATIVE | 6720 | | | | | | | | | | | | | | | |
| 11 | DIRECT ASSIGNED | | | \$9,277 | DIRECT | \$0 | \$9,277 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | OTHER | | | \$1,582,024 | LN 1 | \$0 | \$400,417 | \$0 | \$170,960 | \$209,435 | \$291,844 | \$5,879 | \$0 | \$0 | \$0 | \$503,488 | \$0 |
| 13 | TOTAL CORPORATE OPERATIONS EXPENSE | | | \$1,591,301 | | \$0 | \$409,695 | \$0 | \$170,960 | \$209,435 | \$291,844 | \$5,879 | \$0 | \$0 | \$0 | \$503,488 | \$0 |
| 14 | % DISTRIBUTION | | | 100.000% | | 0.000% | 25.746% | 0.000% | 10.743% | 13.161% | 18.340% | 0.369% | 0.000% | 0.000% | 0.000% | 31.640% | 0.000% |
| 15 | EQUAL ACCESS EXPENSE | | | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | INTEREST AND RELATED ITEMS | 7500 | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | TOTAL | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BASIS FOR ACTUAL INCOME TAX ALLOCATION | | | | | | | | | | | | | | | | |
| 21 | TOTAL OPERATING REVENUES | | | \$9,691,060 | RECORDS | \$0 | \$2,442,863 | \$0 | \$1,102,474 | \$1,247,085 | \$1,801,724 | \$31,403 | \$0 | \$0 | \$0 | \$3,065,513 | \$0 |
| 22 | LESS: OPERATING EXPENSE AND TAX | | | \$8,561,201 | VARIOUS | \$0 | \$2,178,049 | \$0 | \$980,819 | \$1,099,344 | \$1,577,860 | \$28,959 | \$0 | \$0 | \$0 | \$2,696,170 | \$0 |
| 23 | : INTEREST - CAPITAL LEASE | | | \$0 | LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | : OPERATING FIXED CHARGES | | | \$0 | LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | : Amort of Excess Deferred Tax & Envir Tax | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | : DEPR ON CAP OVERHEADS + MEALS & ENT. | | | (\$1,478) | LN 6+DIRECT | \$0 | (\$340) | \$0 | (\$156) | (\$195) | (\$296) | (\$3) | \$0 | \$0 | \$0 | (\$488) | \$0 |
| 27 | NET TAXABLE INCOME | | | \$1,131,338 | | \$0 | \$265,153 | \$0 | \$121,810 | \$147,936 | \$224,159 | \$2,448 | \$0 | \$0 | \$0 | \$369,831 | \$0 |
| 28 | % DISTRIBUTION | | | 100.000% | | 0.000% | 23.437% | 0.000% | 10.767% | 13.076% | 19.814% | 0.216% | 0.000% | 0.000% | 0.000% | 32.690% | 0.000% |
| | OPERATING TAXES | | | | | | | | | | | | | | | | |
| 29 | FEDERAL ITC AMORTIZATION | 7210 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE ITC AMORTIZATION | 7210 | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | OPERATING FEDERAL INCOME TAX | 7220 | | (\$30,464) | LN 28 | \$0 | (\$7,140) | \$0 | (\$3,280) | (\$3,984) | (\$6,036) | (\$66) | \$0 | \$0 | \$0 | (\$9,958) | \$0 |
| 32 | OPERATING STATE & LOCAL INCOME TAX | 7230 | | (\$100,825) | LN 28 | \$0 | (\$23,632) | \$0 | (\$10,856) | (\$13,184) | (\$19,977) | (\$218) | \$0 | \$0 | \$0 | (\$32,958) | \$0 |
| 33 | OPERATING TAXES - OTHER | 7240 | | \$80,402 | LN 2+DIRECT | \$0 | \$22,358 | \$0 | \$8,326 | \$10,064 | \$15,194 | \$179 | \$0 | \$0 | \$0 | \$24,280 | \$0 |
| 34 | PROVISION FOR DEFERRED INCOME TAX | 7250 | | (\$272,865) | LN 28 | \$0 | (\$63,956) | \$0 | (\$29,379) | (\$35,680) | (\$54,065) | (\$590) | \$0 | \$0 | \$0 | (\$89,195) | \$0 |
| 35 | TOTAL OPERATING TAXES | | | (\$323,752) | | \$0 | (\$72,370) | \$0 | (\$35,188) | (\$42,785) | (\$64,884) | (\$695) | \$0 | \$0 | \$0 | (\$107,832) | \$0 |

TYCOS Arvig Telephone Co.

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DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

| LN | ALLOCATION RATIOS | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER |
|-------|---------------------------------------|---------------|------------------|--------------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|--------|----------|--------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | ALLOCATED LOOPS - COE | \$9,605 | SPF | \$0 | \$2,397 | \$0 | \$10 | \$1,466 | \$2,212 | \$4 | \$0 | \$0 | \$3,516 | \$0 |
| 2 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 24.960% | 0.000% | 0.104% | 15.262% | 23.033% | 0.036% | 0.000% | 0.000% | 36.605% | 0.000% |
| 3 | ALLOCATED LOOPS - CWF | \$9,605 | SPF | \$0 | \$2,397 | \$0 | \$10 | \$1,466 | \$2,212 | \$4 | \$0 | \$0 | \$3,516 | \$0 |
| 4 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 24.960% | 0.000% | 0.104% | 15.262% | 23.033% | 0.036% | 0.000% | 0.000% | 36.605% | 0.000% |
| 5 | ALLOCATED CIRCUIT TERMINATIONS - COE | \$590 | TOLL MOU | \$0 | \$228 | \$0 | \$5 | \$140 | \$212 | \$3 | \$0 | \$0 | \$2 | \$0 |
| 6 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 38.661% | 0.000% | 0.848% | 23.804% | 35.924% | 0.424% | 0.000% | 0.000% | 0.339% | 0.000% |
| 7 | ALLOCATED CIRCUIT MILES - CWF | \$2,529 | CMM | \$0 | \$922 | \$0 | \$118 | \$568 | \$857 | \$55 | \$0 | \$0 | \$10 | \$0 |
| 8 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 36.447% | 0.000% | 4.673% | 22.441% | 33.866% | 2.169% | 0.000% | 0.000% | 0.403% | 0.000% |
| 9 | ALLOCATED WIDEBAND LOOPS | \$328 | WB CKTS | \$0 | \$3 | \$0 | \$187 | \$2 | \$3 | \$6 | \$0 | \$0 | \$127 | \$0 |
| 10 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 0.960% | 0.000% | 56.947% | 0.591% | 0.892% | 1.832% | 0.000% | 0.000% | 38.779% | 0.000% |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | \$327 | WB CKTS | \$0 | \$3 | \$0 | \$144 | \$2 | \$3 | \$3 | \$0 | \$0 | \$172 | \$0 |
| 12 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 0.962% | 0.000% | 44.147% | 0.592% | 0.894% | 0.918% | 0.000% | 0.000% | 52.487% | 0.000% |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | \$147 | WB CKTS Less | \$0 | \$0 | \$0 | \$144 | \$0 | \$0 | \$3 | \$0 | \$0 | \$0 | \$0 |
| 14 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 0.000% | 0.000% | 97.963% | 0.000% | 0.000% | 2.037% | 0.000% | 0.000% | 0.000% | 0.000% |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | \$22,935 | DIRECT | \$0 | \$2,087 | \$0 | \$0 | \$7,644 | \$3,582 | \$0 | \$0 | \$0 | \$9,612 | \$0 |
| 16 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 9.143% | 0.000% | 0.000% | 33.329% | 15.618% | 0.000% | 0.000% | 0.000% | 41.910% | 0.000% |
| 17 | ALLOCATED USERS | \$17,031 | | \$0 | \$826 | \$0 | \$0 | \$3,010 | \$1,411 | \$0 | \$0 | \$0 | \$11,784 | \$0 |
| 18 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 4.850% | 0.000% | 0.000% | 17.674% | 8.285% | 0.000% | 0.000% | 0.000% | 69.191% | 0.000% |
| 19 | OB&C ALLOCATION | 100.000% | | 0.000% | 4.850% | 0.000% | 0.000% | 17.674% | 8.285% | 0.000% | 0.000% | 0.000% | 69.191% | 0.000% |
| CWC-1 | | | | CASH WORKING CAPITAL WORKSHEET | | | | | | | | | | CWC-1 |

| LN | DESCRIPTION | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | |
|----|---|---------------|------------------|-------------------------|-------------|----------------|------------|-------------------------|-------------|----------------|-----------|-------|-------------|-----|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | PLANT SPECIFIC EXPENSES | \$2,456,301 | S-9, LN 27 | \$0 | \$628,001 | \$0 | \$362,771 | \$303,150 | \$456,906 | \$8,356 | \$0 | \$0 | \$697,117 | \$0 |
| 2 | PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT | \$1,091,667 | VARIOUS | \$0 | \$372,911 | \$0 | \$103,104 | \$124,620 | \$188,150 | \$2,220 | \$0 | \$0 | \$300,663 | \$0 |
| 3 | CUSTOMER OPERATIONS EXP - MARKETING | \$624,883 | S-11, LN 12 | \$0 | \$151,041 | \$0 | \$8,648 | \$85,628 | \$145,667 | \$4,324 | \$0 | \$0 | \$229,576 | \$0 |
| 4 | CUSTOMER OPERATIONS EXP - SERVICES | \$375,840 | S-11, LN 44 | \$0 | \$99,457 | \$0 | \$1,993 | \$69,320 | \$30,227 | \$670 | \$0 | \$0 | \$174,173 | \$0 |
| 5 | CORPORATE OPERATIONS EXPENSE | \$1,591,301 | S-12, LN 13 | \$0 | \$409,695 | \$0 | \$170,960 | \$209,435 | \$291,844 | \$5,879 | \$0 | \$0 | \$503,488 | \$0 |
| 6 | EQUAL ACCESS EXPENSE | \$0 | S-12, LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | OTHER EXPENSE - CONTRIBUTIONS | \$0 | S-12, LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | \$0 | S-12, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | FEDERAL INCOME TAX (ACTUAL) | (\$30,464) | S-12, LN 29 + 31 | \$0 | (\$7,140) | \$0 | (\$3,280) | (\$3,984) | (\$6,036) | (\$66) | \$0 | \$0 | (\$9,958) | \$0 |
| 10 | STATE INCOME TAX (ACTUAL) | (\$100,825) | S-12, LN 32 | \$0 | (\$23,632) | \$0 | (\$10,856) | (\$13,184) | (\$19,977) | (\$218) | \$0 | \$0 | (\$32,958) | \$0 |
| 11 | OTHER OPERATING TAX | \$80,402 | S-12, LN 33 | \$0 | \$22,358 | \$0 | \$8,326 | \$10,064 | \$15,194 | \$179 | \$0 | \$0 | \$24,280 | \$0 |
| 12 | RESERVED FOR FUTURE USE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GROSS RECEIPTS TAX (ACTUAL) | \$8,890 | RECORDS | \$0 | \$0 | \$0 | \$0 | \$1,010 | \$2,215 | \$71 | \$0 | \$0 | \$5,593 | \$0 |
| 14 | INTEREST ON CAPITAL LEASES | \$0 | S-12, LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | OTHER FIXED CHARGES - OPERATING | \$0 | S-12, LN 18-LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | TOTAL CASH WORKING CAPITAL EXPENSES | \$6,097,996 | | \$0 | \$1,652,690 | \$0 | \$641,667 | \$786,060 | \$1,104,190 | \$21,416 | \$0 | \$0 | \$1,891,974 | \$0 |
| 17 | CASH WORKING CAPITAL RATIO | 4.11% | | 0.00% | 4.11% | 0.00% | 4.11% | 4.11% | 4.11% | 4.11% | 0.00% | 0.00% | 4.11% | |
| 18 | CASH WORKING CAPITAL | \$250,603 | | \$0 | \$67,919 | \$0 | \$26,370 | \$32,304 | \$45,378 | \$880 | \$0 | \$0 | \$77,753 | \$0 |
| 19 | MINIMUM BANK BALANCE | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | WORKING CASH ADVANCES | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL CASH WORKING CAPITAL | \$250,603 | | \$0 | \$67,919 | \$0 | \$26,370 | \$32,304 | \$45,378 | \$880 | \$0 | \$0 | \$77,753 | \$0 |

TYCOS Arvig Telephone Co.

| | DESCRIPTION | TOTAL COMPANY | TOTAL COMMON LINE | CAPPED CL | PUBLIC PAY | INSIDE WIRE | CPE | BFP | SWITCHED ACCESS | SPECIAL ACCESS | BILLING & COLLECTION | WBI CATEGORY |
|----|------------------------------|---------------|-------------------|-----------|------------|-------------|-----|-------------|-----------------|----------------|----------------------|--------------|
| 47 | FROZEN MAG SHIFT | \$0 | \$67,531 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,052 | \$0 | \$4,052 |
| 48 | POST MAG REVENUE REQUIREMENT | \$3,837,387 | \$2,053,162 | \$0 | \$0 | \$0 | \$0 | \$1,985,631 | \$0 | \$619,844 | \$0 | \$764,411 |

A-1.1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR | |
|----|-------|--|---------------|---------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|-----------------------|----------|--------------------------|-----------------------------|--------------------------|-----------|----------|-----------|--------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$3,527,653 | (NOTE A) | \$0 | \$2,093,090 | \$275,934 | \$0 | \$0 | \$19,622 | \$16,177 | \$11,718 | \$203,884 | \$142,578 | \$192,900 | \$324 | \$571,425 | \$0 |
| 2 | | RATE OF RETURN | | | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% |
| 3 | | RETURN ON INVESTMENT | \$396,861 | LN 1*LN 2 | \$0 | \$235,473 | \$31,043 | \$0 | \$0 | \$2,208 | \$1,820 | \$1,318 | \$22,937 | \$16,040 | \$21,701 | \$36 | \$64,285 | \$0 |
| 4 | | ALLOW FOR FUNDS USED DURING CONSTR | \$0 | A-8, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | NET RETURN FOR SETTLEMENTS | \$396,861 | LN 3-LN 4 | \$0 | \$235,473 | \$31,043 | \$0 | \$0 | \$2,208 | \$1,820 | \$1,318 | \$22,937 | \$16,040 | \$21,701 | \$36 | \$64,285 | \$0 |
| 6 | | FEDERAL INCOME TAX | \$213,961 | LN 30 | \$0 | \$126,933 | \$16,756 | \$0 | \$0 | \$1,190 | \$981 | \$711 | \$12,366 | \$8,649 | \$11,698 | \$20 | \$34,659 | \$0 |
| 7 | | LESS: FEDERAL ITC AMORTIZATION | \$0 | A-12, LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | NET FEDERAL INCOME TAX | \$213,961 | LN 6-LN 7 | \$0 | \$126,933 | \$16,756 | \$0 | \$0 | \$1,190 | \$981 | \$711 | \$12,366 | \$8,649 | \$11,698 | \$20 | \$34,659 | \$0 |
| 9 | | STATE AND LOCAL INCOME TAX | \$66,418 | LN 36 | \$0 | \$39,403 | \$5,201 | \$0 | \$0 | \$369 | \$305 | \$221 | \$3,839 | \$2,685 | \$3,631 | \$6 | \$10,759 | \$0 |
| 10 | | STATE ITC AMORTIZATION | \$0 | A-12, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | NET STATE AND LOCAL INCOME TAX | \$66,418 | LN 9-LN 10 | \$0 | \$39,403 | \$5,201 | \$0 | \$0 | \$369 | \$305 | \$221 | \$3,839 | \$2,685 | \$3,631 | \$6 | \$10,759 | \$0 |
| 12 | | PROVISION FOR DEFERRED INCOME TAX | \$0 | RECORDS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | OPERATING EXPENSE & OTHER TAXES | \$3,160,147 | A-8, LN 20 | \$0 | \$1,583,823 | \$289,896 | \$0 | \$178 | \$28,853 | \$8,327 | \$16,393 | \$205,352 | \$208,658 | \$98,237 | \$69,773 | \$650,656 | \$0 |
| 14 | | NONOPERATING EXP | \$0 | A-8, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | UNCOLLECTIBLES | \$0 | A-8, LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | BASIS FOR GROSS RECEIPTS TAX | \$3,837,387 | | \$0 | \$1,985,631 | \$342,896 | \$0 | \$178 | \$32,621 | \$11,432 | \$18,643 | \$244,493 | \$236,032 | \$135,267 | \$69,835 | \$760,359 | \$0 |
| 17 | | GROSS RECEIPTS/PSC TAX RATE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | GROSS RECEIPTS/PSC TAX | \$0 | LN16*LN17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | TOTAL REVENUE REQUIREMENT | \$3,837,387 | LN16+LN18 | \$0 | \$1,985,631 | \$342,896 | \$0 | \$178 | \$32,621 | \$11,432 | \$18,643 | \$244,493 | \$236,032 | \$135,267 | \$69,835 | \$760,359 | \$0 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | | |
| | | OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$396,861 | LN 3 | \$0 | \$235,473 | \$31,043 | \$0 | \$0 | \$2,208 | \$1,820 | \$1,318 | \$22,937 | \$16,040 | \$21,701 | \$36 | \$64,285 | \$0 |
| 21 | | INTEREST AND RELATED ITEMS | \$0 | A-12,14+16-15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | OTHER INCOME ADJUSTMENTS | (\$496) | A-12, LN 21 | \$0 | (\$260) | (\$76) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$22) | (\$23) | (\$0) | (\$81) | \$0 |
| 23 | | TOTAL INCOME ADJUSTMENTS | (\$496) | LN21+LN22 | \$0 | (\$260) | (\$76) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$22) | (\$23) | (\$0) | (\$81) | \$0 |
| 24 | | RETURN LESS INCOME ADJ | \$397,357 | LN20-LN23 | \$0 | \$235,733 | \$31,119 | \$0 | \$0 | \$2,211 | \$1,822 | \$1,320 | \$22,965 | \$16,062 | \$21,724 | \$37 | \$64,366 | \$0 |
| 25 | | FEDERAL ITC AMORTIZATION | \$0 | A-12, LN 23 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | FIT BASE | \$397,357 | | \$0 | \$235,733 | \$31,119 | \$0 | \$0 | \$2,211 | \$1,822 | \$1,320 | \$22,965 | \$16,062 | \$21,724 | \$37 | \$64,366 | \$0 |
| 27 | | FEDERAL TAXABLE INCOME | \$397,357 | | \$0 | \$235,733 | \$31,119 | \$0 | \$0 | \$2,211 | \$1,822 | \$1,320 | \$22,965 | \$16,062 | \$21,724 | \$37 | \$64,366 | \$0 |
| 28 | | FEDERAL INCOME TAX | \$213,961 | LN 27*FTR | \$0 | \$126,933 | \$16,756 | \$0 | \$0 | \$1,190 | \$981 | \$711 | \$12,366 | \$8,649 | \$11,698 | \$20 | \$34,659 | \$0 |
| 29 | | FEDERAL SURTAX ALLOCATION | \$0 | /LN 26 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | | NET FEDERAL TAX BEFORE ITC AMORT | \$213,961 | LN28-LN29 | \$0 | \$126,933 | \$16,756 | \$0 | \$0 | \$1,190 | \$981 | \$711 | \$12,366 | \$8,649 | \$11,698 | \$20 | \$34,659 | \$0 |
| 31 | | STATE ITC AMORTIZATION | \$0 | A-12, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | SIT BASE | \$611,318 | | \$0 | \$362,666 | \$47,875 | \$0 | \$0 | \$3,401 | \$2,803 | \$2,031 | \$35,330 | \$24,710 | \$33,422 | \$56 | \$99,024 | \$0 |
| 33 | | STATE TAXABLE INCOME | \$611,318 | | \$0 | \$362,666 | \$47,875 | \$0 | \$0 | \$3,401 | \$2,803 | \$2,031 | \$35,330 | \$24,710 | \$33,422 | \$56 | \$99,024 | \$0 |
| 34 | 0.079 | STATE INCOME TAX | \$66,418 | LN 33*STR | \$0 | \$39,403 | \$5,201 | \$0 | \$0 | \$369 | \$305 | \$221 | \$3,839 | \$2,685 | \$3,631 | \$6 | \$10,759 | \$0 |
| 35 | | STATE SURTAX ALLOCATION | \$0 | /LN 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | | NET STATE INCOME TAX BEFORE ITC AMORT | \$66,418 | LN34-LN35 | \$0 | \$39,403 | \$5,201 | \$0 | \$0 | \$369 | \$305 | \$221 | \$3,839 | \$2,685 | \$3,631 | \$6 | \$10,759 | \$0 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$204,699 | | \$0 | \$121,438 | \$16,031 | \$0 | \$0 | \$1,139 | \$939 | \$680 | \$11,830 | \$8,274 | \$11,191 | \$19 | \$33,158 | \$0 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FIT | (\$17,980) | | \$0 | (\$10,667) | (\$1,408) | \$0 | \$0 | (\$100) | (\$82) | (\$60) | (\$1,039) | (\$727) | (\$983) | (\$2) | (\$2,912) | \$0 |

TYCOS Arvig Telephone Co.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|------------------------|------|---|---------------|--------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|-----------------------|----------|--------------------------|------------------------|--------------|------------------|--------|-------------|----------|
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | | |
| 1 | 2110 | GENERAL SUPPORT FACILITIES | \$851,125 | A-3LN 4 | \$0 | \$446,300 | \$130,540 | \$0 | \$0 | \$5,128 | \$3,291 | \$3,012 | \$47,649 | \$37,263 | \$39,247 | \$617 | \$138,079 | \$0 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | \$2,163,992 | A-4LN 21+25 | \$0 | \$0 | \$2,163,992 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | 2220 | OPERATOR SYSTEMS | \$0 | A-4LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | 2230 | CENTRAL OFFICE TRANSMISSION | \$4,384,423 | A-4LN 41 | \$0 | \$1,539,718 | \$0 | \$0 | \$0 | \$85,053 | \$0 | \$46,991 | \$460,823 | \$618,018 | \$0 | \$0 | \$1,633,820 | \$0 |
| 5 | 2310 | INFORMATION ORIG/TERM | \$0 | A-5LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 2410 | CABLE AND WIRE FACILITIES | \$7,554,211 | A-5LN 21 | \$0 | \$5,860,971 | \$0 | \$0 | \$0 | \$0 | \$54,560 | \$2,957 | \$329,145 | \$0 | \$650,598 | \$0 | \$655,979 | \$0 |
| 7 | 2680 | TANGIBLE ASSETS | \$0 | A-3LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | 2690 | INTANGIBLE ASSETS | \$173,502 | A-3LN 15 | \$0 | \$91,052 | \$26,614 | \$0 | \$0 | \$1,047 | \$671 | \$615 | \$9,717 | \$7,605 | \$8,001 | \$7 | \$28,174 | \$0 |
| 9 | | TOTAL PLANT IN SERVICE | \$15,127,253 | | \$0 | \$7,938,041 | \$2,321,145 | \$0 | \$0 | \$91,228 | \$58,522 | \$53,575 | \$847,333 | \$662,896 | \$697,646 | \$524 | \$2,456,052 | \$0 |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.475% | 15.344% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.601% | 4.382% | 4.613% | 0.004% | 16.236% | 0.000% |
| 11 | 2002 | PROPERTY HELD FOR FUTURE USE | \$0 | A-6LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 2003 | PLANT UNDER CONSTRUCT. - SHORT TERM | \$524,800 | A-6LN 13 | \$0 | \$275,339 | \$80,593 | \$0 | \$0 | \$3,162 | \$2,032 | \$1,857 | \$29,410 | \$22,979 | \$24,231 | \$22 | \$85,176 | \$0 |
| 13 | 2004 | PLANT UNDER CONSTRUCT. - LONG TERM | \$0 | A-6LN 20 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | 2005 | TELEPHONE PLANT ADJUSTMENT | \$0 | A-6LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | TOTAL PROPERTY PLANT & EQUIP. | \$15,652,053 | | \$0 | \$8,213,380 | \$2,401,738 | \$0 | \$0 | \$94,390 | \$60,554 | \$55,432 | \$876,744 | \$685,865 | \$722,077 | \$646 | \$2,541,228 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.475% | 15.345% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.601% | 4.382% | 4.613% | 0.004% | 16.236% | 0.000% |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | \$11,640,182 | A-7LN 9 | \$0 | \$5,866,569 | \$2,051,182 | \$0 | \$0 | \$71,848 | \$42,504 | \$41,999 | \$645,688 | \$522,065 | \$506,829 | \$323 | \$1,891,176 | \$0 |
| 18 | 3200 | ACCUM DEPRECIATION - FUTURE USE | \$0 | A-7LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3400 | ACCUM AMORTIZATION - TANGIBLE PROPERTY | \$0 | A-7LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 3500 | ACCUM AMORTIZATION - INTANGIBLE PROP. | \$0 | A-7LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | 3600 | ACCUM AMORTIZATION - TEL PLANT ADJ. | \$0 | A-7LN 19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | 4340 | OPERATING DEFERRED INCOME TAX | \$562,151 | A-7LN 28 | \$0 | \$294,612 | \$86,586 | \$0 | \$0 | \$3,390 | \$2,175 | \$1,991 | \$31,538 | \$24,635 | \$25,945 | \$2 | \$91,277 | \$0 |
| 23 | VAR | CUST. DEP.,DEF CRS-NET & L-T LIAB. | \$30,650 | A-7LNS 30-36 | \$0 | \$16,083 | \$4,704 | \$0 | \$0 | \$185 | \$119 | \$109 | \$1,717 | \$1,343 | \$1,414 | \$1 | \$4,976 | \$0 |
| 24 | | NET TELEPHONE PLANT | \$3,419,070 | | \$0 | \$2,036,116 | \$259,266 | \$0 | \$0 | \$18,968 | \$15,757 | \$11,333 | \$197,800 | \$137,822 | \$187,888 | \$320 | \$553,799 | \$0 |
| 25 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.552% | 7.583% | 0.000% | 0.000% | 0.555% | 0.461% | 0.331% | 5.785% | 4.031% | 5.495% | 0.009% | 16.197% | 0.000% |
| 26 | 1220 | MATERIALS AND SUPPLIES | \$14,273 | A-3LN 16 | \$0 | \$7,489 | \$2,191 | \$0 | \$0 | \$86 | \$55 | \$51 | \$800 | \$625 | \$659 | \$1 | \$2,317 | \$0 |
| 27 | VAR | RTB STOCK, DEFERRED MAINT. & RET. | \$0 | A-3LN17+LN20 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | A-3LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | VAR | OTHER JURISD. ASSETS, NONCUR. ASSETS | \$0 | A-3LN18+LN19 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | XXXX | CASH WORKING CAPITAL | \$94,310 | A-3LN 10 | \$0 | \$49,484 | \$14,477 | \$0 | \$0 | \$568 | \$365 | \$334 | \$5,284 | \$4,131 | \$4,353 | \$4 | \$15,309 | \$0 |
| 31 | | NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL | \$3,527,653 | | \$0 | \$2,093,090 | \$275,934 | \$0 | \$0 | \$19,622 | \$16,177 | \$11,718 | \$203,884 | \$142,578 | \$192,900 | \$324 | \$571,425 | \$0 |
| 32 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.334% | 7.822% | 0.000% | 0.000% | 0.556% | 0.459% | 0.332% | 5.780% | 4.042% | 5.468% | 0.009% | 16.198% | 0.000% |

TYCOS Arvig Telephone Co.

A-3,1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--------------------------------------|---------------|----------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|--------------------------|------------------------|--------------|------------------|--------|-------------|----------|
| 1a | | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | |
| 1b | | CENTRAL OFFICE EQUIPMENT | \$6,548,415 | A-4:LN 42 | \$0 | \$1,539,718 | \$2,163,992 | \$0 | \$0 | \$85,053 | \$0 | \$46,991 | \$460,823 | \$618,018 | \$0 | \$0 | \$1,633,820 | \$0 |
| 1c | | INFORMATION ORIG/TERM | \$0 | A-5:LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1d | | CABLE & WIRE FACILITIES | \$7,554,211 | A-5:LN 23 | \$0 | \$5,860,971 | \$0 | \$0 | \$0 | \$0 | \$54,560 | \$2,957 | \$329,145 | \$0 | \$650,598 | \$0 | \$655,979 | \$0 |
| 1e | | TOTAL | \$14,102,626 | | \$0 | \$7,400,689 | \$2,163,992 | \$0 | \$0 | \$85,053 | \$54,560 | \$49,948 | \$789,968 | \$618,018 | \$650,598 | \$0 | \$2,289,799 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 52.477% | 15.345% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.602% | 4.382% | 4.613% | 0.000% | 16.237% | 0.000% |
| 2 | | 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | | | |
| 3 | | ALLOCATED | \$828,947 | LN 1e | \$0 | \$434,984 | \$127,232 | \$0 | \$0 | \$4,998 | \$3,208 | \$2,935 | \$46,441 | \$36,318 | \$30,252 | \$0 | \$134,578 | \$0 |
| 4 | | GENERAL PURPOSE COMPUTERS | \$22,178 | LN 1e & DIRECT | \$0 | \$11,315 | \$3,307 | \$0 | \$0 | \$130 | \$83 | \$76 | \$1,208 | \$945 | \$994 | \$617 | \$3,501 | \$0 |
| 5 | | TOTAL GENERAL SUPPORT ASSETS | \$851,125 | | \$0 | \$446,300 | \$130,540 | \$0 | \$0 | \$5,128 | \$3,291 | \$3,012 | \$47,649 | \$37,263 | \$39,247 | \$617 | \$138,079 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 52.436% | 15.337% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.598% | 4.378% | 4.611% | 0.072% | 16.223% | 0.000% |
| 6 | | COE,IOT,CWF AND GENERAL SUPPORT | \$14,953,751 | | \$0 | \$7,846,989 | \$2,294,532 | \$0 | \$0 | \$90,181 | \$57,851 | \$52,960 | \$837,617 | \$655,281 | \$689,845 | \$617 | \$2,427,879 | \$0 |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.475% | 15.344% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.601% | 4.382% | 4.613% | 0.004% | 16.236% | 0.000% |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | COE,IOT,CWF,GENERAL SUPPORT | | | | | | | | | | | | | | | | |
| 10 | | AND EQUAL ACCESS EQUIPMENT | \$14,953,751 | | \$0 | \$7,846,989 | \$2,294,532 | \$0 | \$0 | \$90,181 | \$57,851 | \$52,960 | \$837,617 | \$655,281 | \$689,845 | \$617 | \$2,427,879 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 52.475% | 15.344% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.601% | 4.382% | 4.613% | 0.004% | 16.236% | 0.000% |
| 11 | 2680 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 12 | | CAPITAL LEASES | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | LEASEHOLD IMPROVEMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | 2690 | INTANGIBLE ASSETS | \$173,502 | LN 10 | \$0 | \$91,052 | \$26,614 | \$0 | \$0 | \$1,047 | \$671 | \$615 | \$9,717 | \$7,605 | \$8,001 | \$7 | \$28,174 | \$0 |
| 16 | 1220 | MATERIALS AND SUPPLIES | \$14,273 | LN 10 | \$0 | \$7,489 | \$2,191 | \$0 | \$0 | \$86 | \$55 | \$51 | \$800 | \$625 | \$659 | \$1 | \$2,317 | \$0 |
| 17 | 1402 | RTB STOCK | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 1410 | OTHER NONCURRENT ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 1500 | OTHER JURISDICTIONAL ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 1438 | DEFERRED MAINTENANCE AND RETIREMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | COE,IOT,CWF,GEN SUPP & EQUAL ACCESS | | | | | | | | | | | | | | | | |
| 22 | | FOR APPORTIONING PRESUBSCRIPTION | \$10,342,513 | | \$0 | \$7,846,989 | \$2,294,532 | \$0 | \$0 | \$90,181 | \$57,851 | \$52,960 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 75.871% | 22.185% | 0.000% | 0.000% | 0.872% | 0.559% | 0.512% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING | | | | | | | | | | | | | | | | |
| 24 | | CARRIER ACCESS BILLING EXPENSES | \$6,701,937 | | \$0 | \$0 | \$2,163,992 | \$0 | \$0 | \$85,053 | \$54,560 | \$49,948 | \$789,968 | \$618,018 | \$650,598 | \$0 | \$2,289,799 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 0.000% | 32.289% | 0.000% | 0.000% | 1.269% | 0.814% | 0.745% | 11.787% | 9.221% | 9.708% | 0.000% | 34.166% | 0.000% |

TYCOS Arvig Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | SPECIAL ACCESS | | | | B&C | WBI | OPERATOR | | |
|------------|------|--|---------------|-------------|------------------|-------------|-------------------|--------------|-------------|----------------|----------|--------------------------|-----------|-----------|--------|-------------|----------------------|--------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | CHANNEL | | | | CHANNEL MILEAGE TERM | |
| 28 | 2230 | CENTRAL OFFICE TRANSMISSION | | | | | | | | | | | | | | | | |
| 29 | | WIDEBAND AND WBI | \$1,969,913 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$7,177 | \$0 | \$0 | \$328,916 | \$0 | \$0 | \$1,633,820 | \$0 | |
| 30 | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 31 | | EXCHANGE TRUNK - SPECIAL(IP conn/2680) | \$96,340 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$96,340 | \$0 | \$0 | \$0 | \$0 | |
| 32 | | SUBSCRIBER LINE | \$1,671,625 | LN 4/DIRECT | \$0 | \$1,539,718 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$131,906 | \$0 | \$0 | \$0 | \$0 | |
| 33 | | INTEREXCHANGE CIRCUIT | | | | | | | | | | | | | | | | |
| 34 | | FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 35 | | ACCESS - BASIC | \$581,661 | LN 5/DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,992 | \$0 | \$46,991 | \$0 | \$521,679 | \$0 | \$0 | \$0 | \$0 |
| 36 | | ACCESS - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 37 | | NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 38 | | TOTAL IX CIRCUIT | \$581,661 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,992 | \$0 | \$46,991 | \$0 | \$521,679 | \$0 | \$0 | \$0 | \$0 |
| 39 | | HOST/REMOTE CIRCUIT | \$64,885 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$64,885 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | | EQUIPMENT RENTED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | | TOTAL CENTRAL OFFICE TRANSMISSION | \$4,384,423 | | \$0 | \$1,539,718 | \$0 | \$0 | \$0 | \$85,053 | \$0 | \$46,991 | \$460,823 | \$618,018 | \$0 | \$0 | \$1,633,820 | \$0 |
| 42 | | TOTAL CENTRAL OFFICE EQUIPMENT | \$6,548,415 | | \$0 | \$1,539,718 | \$2,163,992 | \$0 | \$0 | \$85,053 | \$0 | \$46,991 | \$460,823 | \$618,018 | \$0 | \$0 | \$1,633,820 | \$0 |
| 43 | | % DISTRIBUTION | 100.000% | | 0.000% | 23.513% | 33.046% | 0.000% | 0.000% | 1.299% | 0.000% | 0.718% | 7.037% | 9.438% | 0.000% | 0.000% | 24.950% | 0.000% |
| COE RATIOS | | | | | | | | | | | | | | | | | | |
| 44 | | OPERATOR SYSTEMS | 0.000% | LN 17 | 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% |
| 45 | | TANDEM SWITCHING | 0.000% | LN 21 | 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% |
| 46 | | LOCAL SWITCHING | 100.000% | LN 25 | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 47 | | CENTRAL OFFICE SWITCHING | 100.000% | LN 21+25 | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 48 | | CENTRAL OFFICE TRANSMISSION | 100.000% | LN 41 | 0.000% | 35.117% | 0.000% | 0.000% | 0.000% | 1.940% | 0.000% | 1.072% | 10.514% | 14.096% | 0.000% | 0.000% | 37.263% | 0.000% |

TYCOS Arvig Telephone Co.

A-5,1of1 INFORMATION ORIENTATION/TERMINATION AND CABLE AND WIRE FACILITIES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----|------|-----------------------------------|---------------|-------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|---------------------|-----------------------------|--------------------------|-----------|--------|-----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | |
| 2 | | EQUIVALENT ACCESS LINES - MSG CWF | 100.00% | AL-1, LN 4 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | IX CIRCUIT MILES - MSG CWF | 100.00% | AL-1, LN 8 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 26.14% | 73.86% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 3 | 2310 | INFORMATION ORIG/TERM | | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | |
| 5 | | COIN PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | SUBTOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | TOTAL ORIG/TERM EQUIP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | % DISTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 2410 | CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | |
| 13 | | SUBSCRIBER LINE | \$5,885,431 | LN 1/DIRECT | \$0 | \$5,860,971 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$24,460 | \$0 | \$0 | \$0 | \$0 |
| 14 | | EXCHANGE WIDEBAND AND WBI | \$967,307 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,643 | \$0 | \$304,685 | \$0 | \$0 | \$0 | \$655,979 |
| 15a | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15b | | EXCHANGE TRUNK - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | INTEREXCHANGE WIDEBAND & DSL | \$650,085 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$650,085 | \$0 | \$0 |
| 17a | | IX TRUNK - ACCESS | \$4,517 | LN 2/DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,047 | \$2,957 | \$0 | \$0 | \$513 | \$0 | \$0 |
| 17b | | IX TRUNK - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | IX TRUNK - NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | HOST/REMOTE | \$46,871 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$46,871 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$7,554,211 | | \$0 | \$5,860,971 | \$0 | \$0 | \$0 | \$0 | \$54,560 | \$2,957 | \$329,145 | \$0 | \$650,598 | \$0 | \$655,979 |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 77.585% | 0.000% | 0.000% | 0.000% | 0.000% | 0.722% | 0.039% | 4.357% | 0.000% | 8.612% | 0.000% | 8.684% |
| 23 | | TOTAL CABLE & WIRE FACILITIES | \$7,554,211 | | \$0 | \$5,860,971 | \$0 | \$0 | \$0 | \$0 | \$54,560 | \$2,957 | \$329,145 | \$0 | \$650,598 | \$0 | \$655,979 |
| 24 | | % DISTRIBUTION | 100.000% | | 0.000% | 77.585% | 0.000% | 0.000% | 0.000% | 0.000% | 0.722% | 0.039% | 4.357% | 0.000% | 8.612% | 0.000% | 8.684% |

TYCOS Arvig Telephone Co.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR | |
|-------------------------|------|-------------------------------------|---------------|------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|---------------------|-----------------------------|--------------------------|-----------|--------|-------------|--------|
| 1 | | BASIS FOR NETWORK SUPPORT EXPENSE | \$14,953,751 | VARIOUS | \$0 | \$7,846,989 | \$2,294,532 | \$0 | \$0 | \$90,181 | \$57,851 | \$52,960 | \$837,617 | \$655,281 | \$689,845 | \$617 | \$2,427,879 | \$0 |
| 2 | | GEN SUPPORT, COE, IOT AND C&WF | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | TOTAL | \$14,953,751 | | \$0 | \$7,846,989 | \$2,294,532 | \$0 | \$0 | \$90,181 | \$57,851 | \$52,960 | \$837,617 | \$655,281 | \$689,845 | \$617 | \$2,427,879 | \$0 |
| 4 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.475% | 15.344% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.601% | 4.382% | 4.613% | 0.004% | 16.236% | 0.000% |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$5,321 | LN 4 | \$0 | \$2,792 | \$817 | \$0 | \$0 | \$32 | \$21 | \$19 | \$298 | \$233 | \$246 | \$0 | \$864 | \$0 |
| 7 | 6120 | GENERAL SUPPORT | \$200,997 | A-3, LN 5 | \$0 | \$105,391 | \$30,834 | \$0 | \$0 | \$1,211 | \$777 | \$711 | \$11,254 | \$8,798 | \$9,270 | \$146 | \$32,605 | \$0 |
| 8 | | TOTAL GENERAL SUPPORT EXP | \$206,318 | | \$0 | \$108,183 | \$31,651 | \$0 | \$0 | \$1,243 | \$798 | \$730 | \$11,552 | \$9,031 | \$9,516 | \$146 | \$33,469 | \$0 |
| 9 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.435% | 15.341% | 0.000% | 0.000% | 0.602% | 0.387% | 0.354% | 5.599% | 4.377% | 4.612% | 0.071% | 16.222% | 0.000% |
| 10 | | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | 6210 | CENTRAL OFFICE SWITCHING EXPENSE | \$73,979 | A-4, LN 47 | \$0 | \$0 | \$73,979 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6220 | OPERATOR SYSTEMS EXPENSE | \$0 | A-4, LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | 6230 | CENTRAL OFFICE TRANSMISSION EXPENSE | \$580,334 | A-4, LN 48 | \$0 | \$203,788 | \$0 | \$0 | \$0 | \$11,257 | \$0 | \$6,220 | \$61,024 | \$81,800 | \$0 | \$0 | \$216,246 | \$0 |
| 14 | | UNDISTRIBUTED | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | TOTAL CENTRAL OFFICE EXPENSE | \$654,314 | | \$0 | \$203,788 | \$73,979 | \$0 | \$0 | \$11,257 | \$0 | \$6,220 | \$61,024 | \$81,800 | \$0 | \$0 | \$216,246 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 31.145% | 11.306% | 0.000% | 0.000% | 1.720% | 0.000% | 0.951% | 9.326% | 12.502% | 0.000% | 0.000% | 33.049% | 0.000% |
| 17 | 6310 | INFORMATION ORIG/TERM EXPENSE | | | | | | | | | | | | | | | | |
| 18 | | COIN PAY TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | COINLESS PAY TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | CPE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | TOTAL INFORMATION ORIG/TERM EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | % DISTRIBUTION | 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% | 0.000% |
| 24 | 6410 | CABLE AND WIRE FACILITIES EXPENSE | \$130,108 | A-5, LN 22 | \$0 | \$100,935 | \$0 | \$0 | \$0 | \$0 | \$940 | \$51 | \$5,672 | \$0 | \$11,209 | \$0 | \$11,301 | \$0 |
| 25 | | TOTAL PLANT SPECIFIC EXPENSE | \$990,740 | | \$0 | \$412,906 | \$105,630 | \$0 | \$0 | \$12,500 | \$1,738 | \$7,000 | \$78,248 | \$90,831 | \$20,725 | \$146 | \$261,016 | \$0 |
| 26 | | % DISTRIBUTION | 100.000% | | 0.000% | 41.677% | 10.662% | 0.000% | 0.000% | 1.262% | 0.175% | 0.707% | 7.898% | 9.168% | 2.092% | 0.015% | 26.346% | 0.000% |

TYCOS Arvig Telephone Co.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR | |
|-------------------------------|------------|------------------------------------|---------------|--------------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|--------------------------|-----------------------------|--------------------------|-----------|--------|-------------|--------|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$6,548,415 | A-4,LN 38 | \$0 | \$1,539,718 | \$2,163,992 | \$0 | \$0 | \$85,053 | \$0 | \$46,991 | \$460,823 | \$618,018 | \$0 | \$0 | \$1,633,820 | \$0 |
| 2 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | CABLE AND WIRE FACILITIES | \$7,554,211 | A-5,LN 21 | \$0 | \$5,860,971 | \$0 | \$0 | \$0 | \$0 | \$54,560 | \$2,957 | \$329,145 | \$0 | \$650,598 | \$0 | \$655,979 | \$0 |
| 4 | | TOTAL | \$14,102,626 | | \$0 | \$7,400,689 | \$2,163,992 | \$0 | \$0 | \$85,053 | \$54,560 | \$49,948 | \$789,968 | \$618,018 | \$650,598 | \$0 | \$2,289,799 | \$0 |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.477% | 15.345% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.602% | 4.382% | 4.613% | 0.000% | 16.237% | 0.000% |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$334,400 | LN 5 | \$0 | \$175,467 | \$51,336 | \$0 | \$0 | \$2,016 | \$1,294 | \$1,184 | \$18,737 | \$14,648 | \$15,434 | \$0 | \$54,285 | \$0 |
| 8 | 6540 | ACCESS / USF EXPENSE | \$141,614 | DIRECT | \$0 | \$141,614 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | \$42,011 | A-3,LN 5 | \$0 | \$22,024 | \$6,450 | \$0 | \$0 | \$253 | \$163 | \$149 | \$2,353 | \$1,837 | \$1,939 | \$30 | \$6,813 | \$0 |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$16,089 | A-4,LN 47 | \$0 | \$0 | \$16,089 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4,LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$357,894 | A-4,LN 48 | \$0 | \$125,683 | \$0 | \$0 | \$0 | \$6,943 | \$0 | \$3,836 | \$37,620 | \$50,448 | \$0 | \$0 | \$133,365 | \$0 |
| 14 | | UNDISTRIBUTED COE | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | CABLE AND WIRE FACILITIES | \$369,566 | A-5,LN 22 | \$0 | \$286,731 | \$0 | \$0 | \$0 | \$0 | \$2,669 | \$145 | \$16,102 | \$0 | \$31,828 | \$0 | \$32,091 | \$0 |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | \$785,559 | | \$0 | \$434,438 | \$22,538 | \$0 | \$0 | \$7,195 | \$2,832 | \$4,129 | \$56,076 | \$52,285 | \$33,767 | \$30 | \$172,268 | \$0 |
| 18 | | PROPERTY HELD FOR FUTURE USE | \$0 | A-6,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | TOTAL DEPRECIATION EXPENSE | \$785,559 | | \$0 | \$434,438 | \$22,538 | \$0 | \$0 | \$7,195 | \$2,832 | \$4,129 | \$56,076 | \$52,285 | \$33,767 | \$30 | \$172,268 | \$0 |
| 20 | | % DISTRIBUTION | 100.000% | | 0.000% | 55.303% | 2.869% | 0.000% | 0.000% | 0.916% | 0.360% | 0.526% | 7.138% | 6.656% | 4.298% | 0.004% | 21.929% | 0.000% |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | | |
| 21 | 6563 | CAPITAL LEASE | \$0 | A-3,LN 10 + Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | 6563 | LEASEHOLD IMPROVEMNTS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | 6563 | UNDISTRIBUTED | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | SUBTOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 6564 | INTANGIBLE ASSETS | \$44,685 | A-3,LN 10 | \$0 | \$23,446 | \$6,860 | \$0 | \$0 | \$269 | \$173 | \$158 | \$2,504 | \$1,957 | \$2,062 | \$2 | \$7,254 | \$0 |
| 26 | 6565 | OTHER - TEL PLANT ADJUSTMENT | \$0 | A-6,LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | | TOTAL AMORTIZATION EXPENSE | \$44,685 | | \$0 | \$23,446 | \$6,860 | \$0 | \$0 | \$269 | \$173 | \$158 | \$2,504 | \$1,957 | \$2,062 | \$2 | \$7,254 | \$0 |
| 28 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.470% | 15.351% | 0.000% | 0.000% | 0.603% | 0.387% | 0.354% | 5.603% | 4.380% | 4.615% | 0.004% | 16.233% | 0.000% |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | \$1,306,258 | | \$0 | \$774,965 | \$80,734 | \$0 | \$0 | \$9,481 | \$4,299 | \$5,471 | \$77,316 | \$68,890 | \$51,264 | \$32 | \$233,807 | \$0 |
| 30 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.327% | 6.181% | 0.000% | 0.000% | 0.726% | 0.329% | 0.419% | 5.919% | 5.274% | 3.924% | 0.002% | 17.899% | 0.000% |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | | |
| 31 | 5240/7100/ | GEN SUPPORT ASSETS | \$8,623 | A-3,LN 5 | \$0 | \$4,522 | \$1,323 | \$0 | \$0 | \$52 | \$33 | \$31 | \$483 | \$378 | \$398 | \$6 | \$1,399 | \$0 |
| 32 | 5240/7100/ | CENTRAL OFFICE EQUIPMENT | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | 5240/7100/ | CABLE & WIRE FACILITIES | \$1,245 | A-5,LN 22 | \$0 | \$966 | \$0 | \$0 | \$0 | \$0 | \$9 | \$0 | \$54 | \$0 | \$107 | \$0 | \$108 | \$0 |
| 34 | 5240/7100/ | UNDISTRIBUTED | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | TOTAL RENT REVENUE | \$9,868 | | \$0 | \$5,488 | \$1,323 | \$0 | \$0 | \$52 | \$42 | \$31 | \$537 | \$378 | \$505 | \$6 | \$1,507 | \$0 |

TYCOS Arvig Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SWITCHING | SENSITIVE EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR | |
|----|------|---|---------------|---------------|------------------------------|-------------|-------------------|------------------------|-------------|----------------|----------|--------------------------|-----------------------------|--------------------------|-------------|-----------|------------|--------|
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | |
| 2 | | MARKETING | \$159,849 | A-3.LN 10 | \$0 | \$83,873 | \$24,538 | \$0 | \$0 | \$964 | \$619 | \$566 | \$8,956 | \$7,002 | \$7,377 | \$7 | \$25,948 | \$0 |
| 3 | 6621 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 4 | | - CALL COMPLETION INCL DA | \$0 | SWS-OPERATOR: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 6622 | - OPERATOR SERVICES UNDER CONTRACT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6623 | PUBLISHED DIRECTORY LISTINGS | \$94 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$94 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 1.0 | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | | | | | | | | | | | | | | | | |
| 10 | | - PRESUBSCRIPTION | \$8,430 | A-3.LN 22 | \$0 | \$6,395 | \$1,871 | \$0 | \$0 | \$73 | \$47 | \$43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | - OTHER | \$3,545 | AL-1.LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,545 | \$0 | \$0 |
| 12 | | - END USER PAYMENT & COLLECTION | \$10,597 | AL-1.LN 13 | \$0 | \$4,312 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,285 | \$0 | \$0 |
| 13 | | - END USER BILLING INQUIRY | \$3,432 | AL-1.LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,432 | \$0 | \$0 |
| 14 | | - IX CARRIER SVC ORDER PROCESSING | \$0 | AL-1.LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | - IX CARRIER PAYMENT & COLLECTION | \$0 | AL-1.LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | - IX CARRIER BILLING INQUIRY | \$0 | AL-1.LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | - COIN COLLECT AND ADMINISTRATION | \$0 | AL-1.LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 2.0 | SUBTOTAL LOCAL BUSINESS OFFICE | \$26,004 | | \$0 | \$10,707 | \$1,871 | \$0 | \$0 | \$73 | \$47 | \$43 | \$0 | \$0 | \$0 | \$13,262 | \$0 | \$0 |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 21 | | - TOLL TICKET PROCESSING | \$630 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$630 | \$0 | \$0 |
| 22 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | - OTHER BILLING & COLLECTION | \$22,928 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$22,928 | \$0 | \$0 |
| 24 | | - END USER COMMON LINE | \$4,046 | DIRECT | \$0 | \$4,046 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | - CARRIER ACCESS BILLING (CABS) | \$18,120 | A-3.LN 24 | \$0 | \$0 | \$5,853 | \$0 | \$0 | \$230 | \$148 | \$135 | \$2,136 | \$1,670 | \$1,760 | \$0 | \$6,189 | \$0 |
| 26 | | SUBTOTAL CUSTOMER SERVICES | \$45,725 | | \$0 | \$4,046 | \$5,853 | \$0 | \$0 | \$230 | \$148 | \$135 | \$2,136 | \$1,670 | \$1,760 | \$23,558 | \$6,189 | \$0 |
| 27 | | TOTAL CAT 1 AND CAT 2 | \$71,729 | | \$0 | \$14,753 | \$7,724 | \$0 | \$0 | \$303 | \$195 | \$178 | \$2,136 | \$1,670 | \$1,760 | \$36,820 | \$6,189 | \$0 |
| 28 | 3.0 | % DISTRIBUTION | 100.000% | | 0.000% | 20.568% | 10.768% | 0.000% | 0.000% | 0.423% | 0.271% | 0.248% | 2.978% | 2.328% | 2.453% | 51.333% | 8.629% | 0.000% |
| 29 | | ALL OTHER CUSTOMER SERVICE | \$29,699 | /LN 34 | \$0 | \$6,101 | \$3,194 | \$0 | \$39 | \$125 | \$81 | \$74 | \$883 | \$691 | \$728 | \$15,225 | \$2,560 | \$0 |
| 30 | | TOTAL SERVICES EXPENSE | \$101,522 | | \$0 | \$20,854 | \$10,917 | \$0 | \$133 | \$429 | \$275 | \$252 | \$3,019 | \$2,361 | \$2,487 | \$52,045 | \$8,749 | \$0 |
| 31 | | % DISTRIBUTION | 100.000% | | 0.000% | 20.541% | 10.754% | 0.000% | 0.131% | 0.422% | 0.271% | 0.248% | 2.974% | 2.326% | 2.450% | 51.265% | 8.618% | 0.000% |
| 32 | | TOTAL CUSTOMER OPERATIONS EXPENSE | \$261,371 | | \$0 | \$104,727 | \$35,455 | \$0 | \$133 | \$1,392 | \$894 | \$818 | \$11,975 | \$9,363 | \$9,865 | \$52,052 | \$34,697 | \$0 |
| 33 | | % DISTRIBUTION | 100.000% | | 0.000% | 40.068% | 13.565% | 0.000% | 0.051% | 0.533% | 0.342% | 0.313% | 4.582% | 3.582% | 3.774% | 19.915% | 13.275% | 0.000% |
| 34 | | CUSTOMER OPERATIONS EXCL MARKETING | \$71,823 | | \$0 | \$14,753 | \$7,724 | \$0 | \$94 | \$303 | \$195 | \$178 | \$2,136 | \$1,670 | \$1,760 | \$36,820 | \$6,189 | \$0 |
| 35 | | % DISTRIBUTION | 100.000% | | 0.000% | 20.541% | 10.754% | 0.000% | 0.131% | 0.422% | 0.271% | 0.248% | 2.974% | 2.325% | 2.450% | 51.265% | 8.618% | 0.000% |
| 36 | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS | | | | 0.116576201 | 0.10460158 | 0 | 0 | 0.0023899 | 0.001194 | 0.00992155 | 0.0407655 | 0.0363317 | 0.036707395 | 0.5827986 | 0.06871353 | |

TYCOS Arvig Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--|---------------|------------|------------------------------|-----------|-----------------------------|--------------|-----------------------|----------------|----------|--------------------------|------------------------|--------------|------------------|----------|-----------|----------|
| 1 | | BIG THREE EXPENSES | | | | | | | | | | | | | | | | |
| | | PLANT SPECIFIC EXPENSE | \$990,740 | A-9.LN 25 | \$0 | \$412,906 | \$105,630 | \$0 | \$0 | \$12,500 | \$1,738 | \$7,000 | \$78,248 | \$90,831 | \$20,725 | \$146 | \$261,016 | \$0 |
| 2 | | OTHER PLANT EXPENSE | \$0 | A-10.LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | NETWORK OPERATIONS EXPENSE | \$334,400 | A-10.LN 8 | \$0 | \$175,467 | \$51,336 | \$0 | \$0 | \$2,016 | \$1,294 | \$1,184 | \$18,737 | \$14,648 | \$15,434 | \$0 | \$54,285 | \$0 |
| 4 | | ACCESS CHARGE EXPENSE | \$141,614 | A-10.LN 9 | \$0 | \$141,614 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CUSTOMER OPERATIONS EXPENSE | \$261,371 | A-11.LN 31 | \$0 | \$104,727 | \$35,455 | \$0 | \$133 | \$1,392 | \$894 | \$818 | \$11,975 | \$9,363 | \$9,865 | \$52,052 | \$34,697 | \$0 |
| 6 | | TOTAL BIG THREE EXPENSES | \$1,728,126 | | \$0 | \$834,713 | \$192,421 | \$0 | \$133 | \$15,908 | \$3,926 | \$9,002 | \$108,960 | \$114,842 | \$46,024 | \$52,198 | \$349,998 | \$0 |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 48.302% | 11.135% | 0.000% | 0.008% | 0.921% | 0.227% | 0.521% | 6.305% | 6.645% | 2.663% | 3.020% | 20.253% | 0.000% |
| 8 | 6710 | CORPORATE OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| | | EXECUTIVE AND PLANNING | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6720 | GENERAL AND ADMINISTRATIVE | \$580,960 | LN 7 | \$0 | \$280,612 | \$64,689 | \$0 | \$45 | \$5,348 | \$1,320 | \$3,026 | \$36,631 | \$38,607 | \$15,472 | \$17,548 | \$117,662 | \$0 |
| 10 | | TOTAL CORPORATE OPERATIONS | \$580,960 | | \$0 | \$280,612 | \$64,689 | \$0 | \$45 | \$5,348 | \$1,320 | \$3,026 | \$36,631 | \$38,607 | \$15,472 | \$17,548 | \$117,662 | \$0 |
| 11 | | % DISTRIBUTION | 100.000% | | 0.000% | 48.301% | 11.135% | 0.000% | 0.008% | 0.921% | 0.227% | 0.521% | 6.305% | 6.645% | 2.663% | 3.020% | 20.253% | 0.000% |
| 12 | | EQUAL ACCESS EXPENSE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | 7500 | INTEREST EXPENSE | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASE | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | OTHER | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER INCOME ADJUSTMENTS | | | | | | | | | | | | | | | | |
| 19 | | Amort of Excess Deferred Tax & Enviro. Tax | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ENT. | (\$496) | A-3.LN 10 | \$0 | (\$260) | (\$76) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$22) | (\$23) | (\$0) | (\$81) | \$0 |
| 21 | | TOTAL | (\$496) | | \$0 | (\$260) | (\$76) | \$0 | \$0 | (\$3) | (\$2) | (\$2) | (\$28) | (\$22) | (\$23) | (\$0) | (\$81) | \$0 |
| 22 | | OPERATING TAXES | | | | | | | | | | | | | | | | |
| 23 | 7210 | FEDERAL ITC AMORTIZATION | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | 7210 | STATE ITC AMORTIZATION | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 7240 | OTHER OPERATING TAXES | \$30,686 | A-3.LN 10 | \$0 | \$16,101 | \$4,710 | \$0 | \$0 | \$185 | \$119 | \$109 | \$1,719 | \$1,344 | \$1,416 | \$1 | \$4,981 | \$0 |
| 26 | | TOTAL OPERATING TAXES | \$30,686 | | \$0 | \$16,101 | \$4,710 | \$0 | \$0 | \$185 | \$119 | \$109 | \$1,719 | \$1,344 | \$1,416 | \$1 | \$4,981 | \$0 |