

PYCOS Arvig Telephone Co.

S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

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
1	REVENUE REQUIREMENT SUMMARY													
2	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
3	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%
4	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
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	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
7	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
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	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
10	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
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	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)			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.

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	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
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$1,478)	S-12, LN 25+26	\$0	(\$345)	\$0	(\$151)	(\$197)	(\$297)	(\$3)	\$0	\$0	\$0	(\$486)
24	TOTAL INCOME ADJUSTMENTS	(\$1,478)	LN 21+22	\$0	(\$345)	\$0	(\$151)	(\$197)	(\$297)	(\$3)	\$0	\$0	\$0	(\$486)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$1,129,571		\$0	\$264,684	\$0	\$115,449	\$150,104	\$226,634	\$2,252	\$0	\$0	\$0	\$370,448
27	FEDERAL INCOME TAX @	\$608,231	LN 25*FIT	\$0	\$142,522	\$0	\$62,165	\$80,825	\$122,034	\$1,213	\$0	\$0	\$0	\$199,472
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	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
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	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
32	STATE INCOME TAX @	\$188,808	LN 30*SIIT	\$0	\$44,242	\$0	\$19,297	\$25,090	\$37,882	\$376	\$0	\$0	\$0	\$61,920
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	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												
16	GOODWILL		2007	\$0	DIRECT												
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.

S-3,1of1

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	2110															
7	CLASS A COMPANIES			\$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	2690															
34	ALLOCATED			\$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.

S-4,1of2

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%	
5	- DSA BOARDS			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%	
7	- DIRECTORY ASSISTANCE BOARDS			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%	
9	SERVICE OBSERVING TOLL MOU'S			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%	
11	PROCESSOR REAL TIME - TSPS COMPLEX			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%	
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%	
15	REL MOU'S - EXCHANGE TRUNK			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%	
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	
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0			\$0	\$0				\$0	\$0	
24	SEPARATE DSB BOARDS			\$0	LN 5	\$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	
30	INTERCEPT			\$0	SLU	\$0	\$0			\$0	\$0				\$0	\$0	
31	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
33	% DISTRIBUTION			0.00000%		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	
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
39	% DISTRIBUTION			0.00000%		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	
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
43	OTHER			\$0	LN 10+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
44	SUBTOTAL TSPS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
45	% DISTRIBUTION			0.00000%		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%

PYCOS Arvig Telephone Co.

S-4,2of2

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
43	TANDEM SWITCHING EQUIPMENT		2210 2.0														
44	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
45	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
46	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
48	% DISTRIBUTION			0.00000%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	0.00%
49	LOCAL SWITCHING EQUIPMENT		2210 3.0														
50	ACCESS		3.1	\$4,461,339	LN 13	\$0	\$2,213,136			\$639,444	\$939,558				\$0	\$669,201	
51	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
52	SUBTOTAL LOCAL SWITCHING			\$4,461,339		\$0	\$2,213,136			\$639,444	\$939,558				\$0	\$669,201	
53	% DISTRIBUTION			100.00000%		0.00%	49.61%			14.33%	21.06%				0.00%	15.00%	
54	TOTAL SWITCHING EQUIPMENT			\$4,461,339		\$0	\$2,213,136			\$639,444	\$939,558				\$0	\$669,201	\$0
55	% DISTRIBUTION			100.00000%		0.00%	49.61%			14.33%	21.06%				0.00%	15.00%	0.00%
56	CENTRAL OFFICE TRANSMISSION		2230 4.0														
57	EXCHANGE CIRCUIT		4.1														
58	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	
59	EXCH TRUNK - EAS		4.121	\$60,245	DIRECT										\$0	\$60,245	
60	4.11D - DSL EQUIP		4.11D	\$1,512,698	DIRECT	\$0	\$0	\$0	\$1,512,698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	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	
64	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	
65	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	
66	% 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%	
67	INTEREXCHANGE CIRCUIT		4.1PCP	\$89,364	DIRECT	\$0	\$0	\$0	\$89,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	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
70	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
71	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	SUBTOTAL INTEREXCHANGE CIRCUIT			\$638,012		\$0	\$59,581	\$0	\$476,539	\$36,685	\$55,363	\$9,320	\$0	\$0	\$0	\$523	\$0
74	% 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%
75	HOST/REMOTE CIRCUIT		4.3														
76	EXCLUDING WATS		4.31	\$292,664	LN 15+DIRECT	\$0	\$60,380			\$30,926	\$62,007				\$0	\$139,352	
77	CLOSED END WATS		4.32	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	
78	SUBTOTAL HOST/REMOTE CIRCUIT			\$292,664		\$0	\$60,380	\$0	\$0	\$30,926	\$62,007	\$0	\$0	\$0	\$0	\$139,352	
79	% 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%	
80	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	TOTAL TRANSMISSION EQUIPMENT			\$9,415,062		\$0	\$1,637,672	\$0	\$2,475,329	\$995,684	\$1,517,948	\$55,992	\$0	\$0	\$0	\$2,732,438	\$0
82	% 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%
83	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
84	% 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%

PYCOS 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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
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%		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%		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%	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%		0.00%	0.40%
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				2310													
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1		LN 1+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2		LN 2+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
13	OTHER		1.3		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
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%	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	\$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%	0.00%
CABLE AND WIRE FACILITIES				2410													
19	SUBSCRIBER LINE - JOINT			\$22,719,801	LN 3	\$0	\$5,671,214	\$0	\$22,545	\$3,467,834	\$5,233,396	\$7,891	\$0	\$0	\$0	\$8,316,921	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$22,719,801		\$0	\$5,671,214	\$0	\$22,545	\$3,467,834	\$5,233,396	\$7,891	\$0	\$0	\$0	\$8,316,921	
22	EXCHANGE WIDEBAND - JOINT			\$728,206	LN 4	\$0	\$6,597	\$0	\$345,216	\$4,062	\$6,130	\$6,296	\$0	\$0	\$0	\$359,906	
23	EXCHANGE WIDEBAND - DIRECT			\$655,022	DIRECT	\$0	\$0	\$0	\$655,022	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$1,383,227		\$0	\$6,597	\$0	\$1,000,237	\$4,062	\$6,130	\$6,296	\$0	\$0	\$0	\$359,906	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$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	
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	
28	INTEREXCHANGE WIDEBAND			\$663,616	LN 5	\$0	\$0	\$0	\$651,730	\$0	\$0	\$11,886	\$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	\$651,730	\$0	\$0	\$11,886	\$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			\$24,007	\$48,134					\$108,175	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$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	
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT			\$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			\$25,073,326		\$0	\$5,728,686	\$0	\$1,675,026	\$3,498,368	\$5,291,381	\$26,310	\$0	\$0	\$0	\$8,853,555	\$0
43	% DISTRIBUTION			1		0	0.228477291	0	0.066805104	0.139525479	0.211036243	0.001049342	0	0	0	0.353106541	0

OTHER TELEPHONE PLANT AND DEFERRED CHARGES

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	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	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%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	51.81%			0.00%	48.19%				0.00%	0.00%	0.00%
OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$1,313,283	LN 1+DIRECT	\$0	\$322,995	\$0	\$139,939	\$173,088	\$261,272	\$2,775	\$0	\$0	\$0	\$413,213	\$0
15	TOTAL TPUC - SHORT TERM			\$1,313,283		\$0	\$322,995	\$0	\$139,939	\$173,088	\$261,272	\$2,775	\$0	\$0	\$0	\$413,213	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$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 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$1,313,283		\$0	\$322,995	\$0	\$139,939	\$173,088	\$261,272	\$2,775	\$0	\$0	\$0	\$413,213	\$0
MATERIALS AND SUPPLIES																	
29	CPE	1220		\$0	DIRECT											\$0	\$0
30	OTHER			\$40,425	LN 2+DIRECT	\$0	\$9,236	\$0	\$2,701	\$5,640	\$8,531	\$42	\$0	\$0	\$0	\$14,274	\$0
31	TOTAL			\$40,425		\$0	\$9,236	\$0	\$2,701	\$5,640	\$8,531	\$42	\$0	\$0	\$0	\$14,274	\$0
32	% 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%
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0			\$0	\$0			\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Arvig Telephone Co.

S-7,1of1

ACCUMULATED DEPRECIATIONMORTIZATION SEPARATIONS

S-7,1of1

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	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.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	\$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
	TOTAL NET DEFERRED INCOME TAX			\$2,095,583		\$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&														
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	\$80,095	S-3.LN 3	\$0	\$20,555	\$0	\$8,292	\$10,698	\$14,904	\$277	\$0	\$0	\$0	\$25,369	\$0
39	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

[illegible]

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
1	ALLOCATION FACTORS																
2	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%
3	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%
4	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%
5	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%
6	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%
7	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%
8	GENERAL SUPPORT EXPENSE																
9	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
10	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
11	TOTAL GENERAL SUPPORT EXP			\$620,842		\$0	\$152,693	\$0	\$66,155	\$81,826	\$123,514	\$1,312	\$0	\$0	\$0	\$195,342	\$0
12	% 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%
13	CENTRAL OFFICE EXPENSE																
14	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
15	OPERATOR SYSTEMS EXPENSE		6220	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	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
17	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	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
19	% 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%
20	INFORMATION ORIG/TERM EXPENSE		6310														
21	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0		\$0	\$0	\$0				\$0	\$0	\$0
22	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0		\$0	\$0	\$0				\$0	\$0	\$0
23	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	IOT EXPENSES - OPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% 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%
27	CABLE AND WIRE FACILITIES EXPENSE		6410														
28	ALLOCATED			\$468,981	LN 6	\$0	\$107,152	\$0	\$31,330	\$65,435	\$98,972	\$492	\$0	\$0	\$0	\$165,600	\$0
29	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL CWF EXPENSE			\$468,981		\$0	\$107,152	\$0	\$31,330	\$65,435	\$98,972	\$492	\$0	\$0	\$0	\$165,600	\$0
31	% 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%
32	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
33	% 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%
34	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
35	% 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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
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	\$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			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%
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			100.00000%		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 - TPPA		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			100.00000%		0.00%	24.59%	0.00%	10.66%	13.18%	19.89%	0.21%	0.00%	0.00%	0.00%	31.46%	0.00%
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%	0.00%	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%				
12	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			\$19,603	\$0				\$0	\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
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	\$8,951	DIRECT	\$0	\$8,951									
25	- OTHER			1.12	\$60,868	LN 7	\$0	\$3,585	\$0	\$178	\$11,224	\$50	\$153	\$0	\$0	\$0	\$45,475
26	- END USER PAYMENT & COLLECTION			1.2	\$41,040	LN 4	\$0	\$11,265	\$0	\$0	\$940	\$3,978	\$0	\$0	\$0	\$0	\$24,856
27	- END USER BILLING INQUIRY			1.3	\$55,697	LN 8	\$0	\$3,548	\$0	\$101	\$1,891	\$0	\$74	\$0	\$0	\$0	\$50,083
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						
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	\$11,882
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	\$74,497	\$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	3	\$79,900	LN 42+DIRECT	\$0	\$30,399	\$0	\$385	\$9,524	\$5,798	\$130	\$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.

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			100.00%	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%	
	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	
	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
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	
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	
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)	
27	NET TAXABLE INCOME			\$1,076,930		\$0	\$256,527	\$0	\$112,428	\$141,557	\$214,454	\$2,047	\$0	\$0	\$0	\$349,918	
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%	
	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)	
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)	
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)	
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.

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	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	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
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 16-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

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47	FROZEN MAG SHIFT	\$0	\$67,531	\$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	\$618,461	\$0	\$73,786	\$0	\$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 EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	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%		\$0	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 16	\$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)	(\$80)	\$0		\$0	(\$3)	(\$2)	(\$2)	(\$28)	(\$20)	(\$24)	(\$0)	(\$78)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$496)	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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL 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			\$2,213,136	\$0	\$0	\$0		\$0					\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17			\$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			\$46,677	\$396,727	\$565,903		\$0	\$1,512,698	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$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			\$54,514	\$2,957	\$367,761		\$652,244	\$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	\$73,067	\$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 PRO	\$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	\$492	\$567	\$1	\$1,895	\$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%

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CLAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1a		BASIS FOR GENERAL SUPPORT FACILITIES																
1b		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	\$0	\$1,512,698	\$0
1c		INFORMATION ORIGINTERM	\$0	A-5,LN 10	\$0	\$0							\$0		\$0	\$0		
1d		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	\$0
1e		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
		% DISTRIBUTION	100.00%		0.00%	52.321%	16.119%	0.00%	0.00%	0.573%	0.397%	0.362%	5.568%	4.122%	4.751%	0.000%	15.788%	0.000%
2	2110	GENERAL SUPPORT ASSETS																
3		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
4		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
5		TOTAL GENERAL SUPPORT ASSETS	\$854,504		\$0	\$446,747	\$137,635	\$0	\$0	\$4,889	\$3,390	\$3,087	\$47,543	\$36,194	\$40,563	\$645	\$134,810	\$0
		% DISTRIBUTION	100.00%		0.00%	52.281%	16.107%	0.00%	0.00%	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	100.00%		0.00%	52.319%	16.118%	0.00%	0.00%	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																
10		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
		% DISTRIBUTION	100.00%		0.00%	52.319%	16.118%	0.00%	0.00%	0.573%	0.397%	0.361%	5.568%	4.122%	4.750%	0.004%	15.788%	0.000%
11	2680	TANGIBLE ASSETS			N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	N/A
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	\$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 JURISDICTIONAL 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						
		% DISTRIBUTION	100.00%		0.00%	74.989%	23.103%	0.00%	0.00%	0.821%	0.569%	0.518%						
22		COE,IOT & CWF EXCL CCL FOR ASSIGNING																
23		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	100.00%				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	CLAPPED 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
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%												
5		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
17		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													\$0	\$0
21		TOTAL TANDEM SWITCH	\$0							\$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%

PYCOS Arvig Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CL CAPPED	TRAFFIC SENSITIVE EQUAL SWITCHING 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				\$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%					0%	
48		CENTRAL OFFICE TRANSMISSION	100% LN 41		0%	37%			2%		1%	10%	14%			37%	

PYCOS Arvig Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CLAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	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							\$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			
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%	

[illegible]

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

A-7.1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$428,248	A-3-LN 5	\$0	\$223,894	\$68,978	\$0	\$0	\$2,450	\$1,699	\$1,547	\$23,827	\$17,638	\$20,329	\$323	\$67,562	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$1,970,167	A-4-LN 47	\$0	\$0	\$1,970,167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4-LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$3,337,724	A-4-LN 48	\$0	\$1,227,301	\$0	\$0	\$0	\$63,802	\$0	\$37,878	\$321,947	\$459,234	\$0	\$0	\$1,227,563	\$0
6		UNDISTRIBUTED COE	\$0	A-4-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$5,428,557	A-5-LN 22	\$0	\$4,158,254	\$0	\$0	\$0	\$0	\$39,971	\$2,168	\$269,650	\$0	\$478,239	\$0	\$480,276	\$0
9		TOTAL ACCUM DEPR - TPIS	\$11,164,696		\$0	\$5,609,448	\$2,039,145	\$0	\$66,252	\$41,670	\$41,594	\$615,424	\$478,872	\$498,568	\$323	\$1,775,401	\$0	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6-LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$11,164,696		\$0	\$5,609,448	\$2,039,145	\$0	\$66,252	\$41,670	\$41,594	\$615,424	\$478,872	\$498,568	\$323	\$1,775,401	\$0	\$0
12		% DISTRIBUTION	100.00%		0.00%	50.243%	18.264%	0.00%	0.00%	0.593%	0.373%	0.373%	5.512%	4.271%	4.466%	0.003%	15.902%	0.00%
ACCUMULATED AMORTIZATION																		
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3-LN 10 + C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6-LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	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%	0.00%	0.00%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	\$17,876	A-3-LN 5	\$0	\$9,346	\$2,879	\$0	\$0	\$102	\$71	\$65	\$995	\$736	\$849	\$13	\$2,820	\$0
24		CENTRAL OFFICE EQUIP	\$313,102	A-4-LN 43	\$0	\$74,853	\$109,536	\$0	\$0	\$3,891	\$0	\$2,310	\$19,635	\$28,009	\$0	\$0	\$74,869	\$0
25		INFORMATION ORIG/TERM	\$0	A-5-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$364,700	A-5-LN 22	\$0	\$279,359	\$0	\$0	\$0	\$0	\$2,685	\$146	\$18,116	\$0	\$32,129	\$0	\$32,266	\$0
27		UNDISTRIBUTED	\$43,355	A-3-LN 10	\$0	\$22,683	\$6,988	\$0	\$248	\$172	\$157	\$2,414	\$1,787	\$2,059	\$2	\$6,845	\$0	\$0
28		TOTAL NET DEFERRED INC TAX	\$739,033		\$0	\$386,240	\$119,403	\$0	\$0	\$4,242	\$2,928	\$2,677	\$41,159	\$30,532	\$35,037	\$15	\$116,799	\$0
29		% DISTRIBUTION	100.00%		0.00%	52.263%	16.157%	0.00%	0.00%	0.574%	0.396%	0.362%	5.569%	4.131%	4.741%	0.002%	15.804%	0.00%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
31	4360	GENERAL SUPPORT	\$0	A-3-LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4-LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5-LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5-LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$28,847	A-3-LN 10	\$0	\$15,092	\$4,650	\$0	\$0	\$165	\$115	\$104	\$1,606	\$1,189	\$1,370	\$1	\$4,554	\$0

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6110	OPERATING EXPENSE AND TAX															
		NETWORK SUPPORT EXPENSE	\$5,644	A-9-LN 6	\$0	\$2,953	\$910	\$0	\$0	\$32	\$22	\$20	\$314	\$233	\$268	\$0	\$891
2	6120	GENERAL SUPPORT EXPENSE	\$213,203	A-9-LN 7	\$0	\$111,466	\$34,341	\$0	\$0	\$1,220	\$846	\$770	\$11,862	\$8,781	\$10,121	\$161	\$33,636
3	6210	CENTRAL OFFICE EXPENSE	\$687,655	A-9-LN 15	\$0	\$224,826	\$76,226	\$0	\$0	\$11,688	\$0	\$6,939	\$58,977	\$84,126	\$0	\$0	\$224,874
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9-LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$138,482	A-9-LN 24	\$0	\$106,077	\$0	\$0	\$0	\$0	\$1,020	\$55	\$6,879	\$0	\$12,200	\$0	\$12,252
6	6510	OTHER PLANT EXPENSE	(\$0)	A-10-LN 6	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
7	6530	NETWORK OPERATIONS EXPENSE	\$354,675	A-10-LN 7	\$0	\$185,570	\$57,171	\$0	\$0	\$2,031	\$1,408	\$1,282	\$19,749	\$14,619	\$16,849	\$0	\$55,997
8	6540	ACCESS / USF EXPENSE	\$141,614	A-10-LN 8	\$0	\$141,614		\$0	\$0								\$0
9	6610	MARKETING EXPENSE	\$169,459	A-11-LN 1	\$0	\$88,659	\$27,314	\$0	\$0	\$970	\$673	\$613	\$9,435	\$6,984	\$8,050	\$7	\$26,754
8	6620	SERVICES EXPENSE	\$107,120	A-11-LN29	\$0	\$21,887	\$12,040	\$0	\$141	\$428	\$297	\$270	\$3,157	\$2,337	\$2,693	\$54,920	\$8,951
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12-LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$613,934	A-12-LN 9	\$0	\$298,228	\$70,247	\$0	\$48	\$5,528	\$1,441	\$3,360	\$37,276	\$39,541	\$16,947	\$18,605	\$122,714
13		SUBTOTAL OPERATING EXPENSE	\$2,431,788		\$0	\$1,181,279	\$278,249	\$0	\$188	\$21,897	\$5,706	\$13,310	\$147,648	\$156,620	\$67,128	\$73,694	\$486,069
14		% 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%	0.303%	19.988%
15	6560	DEPRECIATION AND AMORTIZATION	\$806,703	A-10-LN 19+2	\$0	\$449,591	\$30,234	\$0	\$0	\$6,967	\$3,034	\$4,301	\$55,618	\$50,144	\$36,295	\$33	\$170,488
16	7200	OTHER OPERATING TAX	\$32,407	A-12-LN 25	\$0	\$16,955	\$5,224	\$0	\$0	\$186	\$129	\$117	\$1,804	\$1,336	\$1,539	\$1	\$5,116
17		EQUAL ACCESS EXPENSE	\$0	A-12-LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12-LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$9,421)	A-10-LN 35	\$0	(\$5,117)	(\$1,391)	\$0	\$0	(\$49)	(\$40)	(\$32)	(\$520)	(\$356)	(\$479)	(\$7)	(\$1,432)
20		TOTAL OPERATING EXP & TAX	\$3,261,477		\$0	\$1,642,708	\$312,316	\$0	\$188	\$29,000	\$8,828	\$17,696	\$204,551	\$207,744	\$104,483	\$73,721	\$660,242
21		% DISTRIBUTION	100.000%		0.000%	50.367%	9.576%	0.000%	0.006%	0.889%	0.271%	0.543%	6.272%	6.370%	3.204%	0.260%	20.244%
22	7370	NON OPERATING EXPENSE															
23		ABANDONED CONSTRUCTION CONTRIBUTIONS	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES															
26	5320	END USER MSG TOLL	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		IX CARRIER	\$0	A-3-LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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	CLAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$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
3		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$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
4		TOTAL	\$14,584,353															
		% 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%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE																
7	6120	NETWORK SUPPORT	\$5,644	LN 4	\$0	\$2,953	\$910	\$0	\$0	\$32	\$22	\$20	\$314	\$233	\$268	\$0	\$891	\$0
8		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
9		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
		% 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
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4,LN 44	\$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			\$224,874	\$0
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$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			\$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%			32.702%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT		\$0												
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0													
20		OTHER	\$0	DIRECT		\$0							\$0					
21		CPE	\$0	DIRECT		\$0												
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0							\$0					
23		% DISTRIBUTION	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			\$1,020	\$55	\$6,879	\$0	\$12,200		\$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	CLAPPED CL	TRAFFIC SENSITIVE EQUALLY ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	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	\$0	\$1,512,698	\$0
2		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$7,403,712	A-5, LN 21	\$0	\$5,671,214	\$0	\$0	\$0	\$54,514	\$2,957	\$367,761	\$652,244	\$0	\$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
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%
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
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
8	6540	ACCESS / USF EXPENSE	\$141,614	DIRECT		\$141,614										\$0	\$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
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	\$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	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0
16		CABLE AND WIRE FACILITIES	\$364,314	A-5, LN 22	\$0	\$279,063	\$0	\$0	\$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
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 7	\$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
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%
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
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3, LN 10	\$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
24		SUBTOTAL	\$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
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6, LN 28	\$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
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%
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
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%
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
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
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$785	A-5, LN 22	\$0	\$601	\$0	\$0	\$0	\$6	\$0	\$39	\$69	\$0	\$0	\$0	\$69
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$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

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	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING 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	\$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
5	6622	- OPERATOR SERVICES UNDER CONTRA	\$0	DIRECT			\$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	\$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	
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 16	\$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	
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
17		- COIN COLLECT AND ADMINISTRATION	\$27,628		\$0	\$11,296	\$2,068	\$0	\$73	\$51	\$46	\$0			\$14,093	\$0	
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE															
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING	\$670	DIRECT												\$670	
21		- TOLL TICKET PROCESSING	\$0	DIRECT												\$0	
22		- LOCAL MESSAGE PROCESSING	\$24,374	DIRECT												\$24,374	
23		- OTHER BILLING & COLLECTION	\$4,301	DIRECT													
24		- END USER COMMON LINE	\$19,263	A-3, LN 24		\$4,301	\$6,512	\$0	\$231	\$160	\$146	\$2,250	\$1,665	\$1,919	\$0	\$6,379	
25		- CARRIER ACCESS BILLING (CABS)	\$48,608		\$0	\$4,301	\$6,512	\$0	\$231	\$160	\$146	\$2,250	\$1,665	\$1,919	\$25,044	\$6,379	
26		SUBTOTAL CUSTOMER SERVICES	\$76,237		\$0	\$15,597	\$8,580	\$0	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379	
27		TOTAL CAT 1 AND CAT 2	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%
28	3.0	% DISTRIBUTION	\$0		\$0	\$6,290	\$3,460	\$0	\$40	\$123	\$85	\$78	\$907	\$672	\$774	\$15,782	\$2,572
29		ALL OTHER CUSTOMER SERVICE	\$107,120	/LN 34	\$0	\$21,887	\$12,040	\$0	\$141	\$428	\$297	\$270	\$3,157	\$2,337	\$2,693	\$54,920	\$8,951
30		TOTAL SERVICES EXPENSE	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%
31		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
32		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
33		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
34		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305	\$211	\$192	\$2,250	\$1,665	\$1,919	\$39,138	\$6,379
		CUSTOMER OPERATIONS EXCL MARKETIN	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%
		% DISTRIBUTION	\$276,579		\$0	\$110,545	\$39,355	\$0	\$141	\$1,398	\$969	\$883	\$12,592	\$9,321	\$10,743	\$54,928	\$35,705
		TOTAL CUSTOMER OPERATIONS EXPENSE	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%	0.000%
		% DISTRIBUTION	\$76,337		\$0	\$15,597	\$8,580	\$0	\$100	\$305							

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	CLAPPED CL	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
1		BIG THREE EXPENSES																
2		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
3		OTHER PLANT EXPENSE	(\$0)	A-10,LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
4		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
5		ACCESS CHARGE EXPENSE	\$141,614	A-10,LN 9	\$0	\$141,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		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
7		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%
8	6710	CORPORATE OPERATING EXPENSE																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		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
11		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 & E	(\$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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	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
3	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%
4	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
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	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
7	FEDERAL OPERATING INCOME TAX	\$636,308	LN 28	\$0	\$146,889	\$0	\$67,188	\$84,039	\$126,952	\$1,432	\$0	\$0	\$0	\$209,808
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	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
10	STATE AND LOCAL INCOME TAX	\$197,523	LN 33	\$0	\$45,598	\$0	\$20,856	\$26,087	\$39,409	\$445	\$0	\$0	\$0	\$65,129
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	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.

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	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
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$1,478)	S-12, LN 25+26	\$0	(\$340)	\$0	(\$156)	(\$195)	(\$296)	(\$3)	\$0	\$0	\$0	(\$488)
24	TOTAL INCOME ADJUSTMENTS	(\$1,478)	LN 21+22	\$0	(\$340)	\$0	(\$156)	(\$195)	(\$296)	(\$3)	\$0	\$0	\$0	(\$488)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$1,181,715		\$0	\$272,794	\$0	\$124,777	\$156,072	\$235,768	\$2,660	\$0	\$0	\$0	\$389,643
27	FEDERAL INCOME TAX	\$636,308	LN 25*FIT	\$0	\$146,889	\$0	\$67,188	\$84,039	\$126,952	\$1,432	\$0	\$0	\$0	\$209,808
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	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
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$1,818,022	LN25+LN28-S-12	\$0	\$419,683	\$0	\$191,965	\$240,111	\$362,720	\$4,093	\$0	\$0	\$0	\$599,451
32	STATE INCOME TAX	\$197,523	LN 30*FIT	\$0	\$45,598	\$0	\$20,856	\$26,087	\$39,409	\$445	\$0	\$0	\$0	\$65,129
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	NET INVESTMENT SUMMARY																
2	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
3	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
4	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4.LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	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
6	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	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
8	TANGIBLE ASSETS	2680		\$0	S-3.LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	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
10	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
11	% 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%
12	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	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
14	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	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
19	% 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%
20	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
21	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7.LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7.LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$0	S-7.LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	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
26	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
27	NET TELEPHONE PLANT			\$10,191,642		\$0	\$2,342,714	\$0	\$1,078,280	\$1,346,437	\$2,037,382	\$22,683	\$0	\$0	\$0	\$3,364,146	\$0
28	% 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%
29	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
30	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6.LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER NONCURRENT ASSETS	1410		\$0	S-6.LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6.LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6.LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CASH WORKING CAPITAL	0X		\$250,603		\$0	\$67,919	\$0	\$26,370	\$32,304	\$45,378	\$880	\$0	\$0	\$0	\$77,753	\$0
36	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
37	% 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 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			\$3,820,823		\$0	\$967,068	\$0	\$412,893	\$505,818	\$704,847	\$14,200	\$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%	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	\$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%	31.649%	0.000%
	LAND AND SUPPORT ASSETS		2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$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	\$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	\$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	\$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%	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	\$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%	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
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			0.000%		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	\$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%	31.648%	0.000%
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$497,971	LN 33	\$0	\$121,224	\$0	\$54,042	\$65,319	\$98,618	\$1,165	\$0	\$0	\$0	\$157,603	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$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	\$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%	31.649%	0.000%

CENTRAL OFFICE EQUIPMENT SEPARATIONS

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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			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	- SEPARATE TOLL BOARDS			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%
5	- DSA BOARDS			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%
6	- DSB BOARDS			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%
7	- DIRECTORY ASSISTANCE BOARDS			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%
8	- TSPS COMPLEX			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%
9	SERVICE OBSERVING TOLL MOU'S			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%
10	PROCESSOR REAL TIME - RTA			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%
11	PROCESSOR REAL TIME - TSPS COMPLEX			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%
12	REL MOU'S - TANDEM SWITCHING			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	REL MOU'S - OTHER			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%
14	DIAL EQUIPMENT MOU'S (DEM)			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%
15	REL MOU'S - EXCHANGE TRUNK			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	HOST/REMOTE MOU MILES			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%
17	EQUIPMENT FURNISHED OTHERS FACTOR			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%
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	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% 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%
28	AUXILIARY SWITCHBOARDS		2220 1.2														
29	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	% 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%
34	SERVICE OBSERVING		2220 1.3														
35	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	% 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%
40	TRAFFIC SERVICE POSITIONS		2220 1.4														
41	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% 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%
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$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%

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 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	\$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	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			\$9,907,506		\$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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
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%	52.495%	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 ORIGINATION/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	\$304,695	\$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%

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	TELEPHONE PLANT IN SERVICE	2001		100.00%	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	CABLE AND WIRE FACILITIES	2410		100.00%	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%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.000%	51.807%	0.000%	0.000%	0.000%	48.193%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
OTHER TELECOMMUNICATIONS PLANT																	
4	PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$1,490,936	LN 1+DIRECT	\$0	\$362,997	\$0	\$161,802	\$195,569	\$295,268	\$3,483	\$0	\$0	\$0	\$471,817	\$0
15	TOTAL TPUC - SHORT TERM			\$1,490,936		\$0	\$362,997	\$0	\$161,802	\$195,569	\$295,268	\$3,483	\$0	\$0	\$0	\$471,817	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$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 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$1,490,936		\$0	\$362,997	\$0	\$161,802	\$195,569	\$295,268	\$3,483	\$0	\$0	\$0	\$471,817	\$0
MATERIALS AND SUPPLIES																	
29	CPE	1220		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER			\$48,742	LN 2+DIRECT	\$0	\$11,162	\$0	\$3,091	\$6,829	\$10,328	\$54	\$0	\$0	\$0	\$17,258	\$0
31	TOTAL			\$48,742		\$0	\$11,162	\$0	\$3,091	\$6,829	\$10,328	\$54	\$0	\$0	\$0	\$17,258	\$0
32	% DISTRIBUTION			100.00%		0.000%	22.941%	0.000%	6.342%	14.010%	21.189%	0.111%	0.000%	0.000%	0.000%	35.407%	0.000%
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Arvig Telephone Co.

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ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

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	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.LN53+DIR	\$0	\$1,982,885	\$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																
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.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			\$100,828	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	\$316,018	\$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

SUMMARY OF OPERATING EXPENSE AND TAX

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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				
1	OPERATING EXPENSE AND TAX SUMMARY												
2	NETWORK SUPPORT EXPENSE	6110		\$15,155	S-9, LN 7	\$0	\$3,690	\$0	\$1,645	\$1,988	\$3,001	\$35	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$571,099	S-9, LN 8	\$0	\$139,038	\$0	\$61,978	\$74,912	\$113,101	\$1,335	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$1,425,745	S-9, LN 15	\$0	\$383,348	\$0	\$270,966	\$164,004	\$246,662	\$6,492	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$444,302	S-9, LN 25	\$0	\$101,925	\$0	\$28,183	\$62,246	\$94,142	\$494	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$950,053	S-10, LN 13	\$0	\$231,297	\$0	\$103,104	\$124,620	\$188,150	\$2,220	\$0
9	ACCESS / USF EXPENSE	6540		\$141,614	S-10, LN 14	\$0	\$141,614	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$624,883	S-11, LN 12	\$0	\$151,041	\$0	\$8,648	\$85,628	\$145,667	\$4,324	\$0
11	SERVICES EXPENSE	6620		\$375,840	S-11, LN 44	\$0	\$99,457	\$0	\$1,993	\$69,320	\$30,227	\$670	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12, LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$1,591,301	S-12, LN 11+12	\$0	\$409,695	\$0	\$170,960	\$209,435	\$291,844	\$5,879	\$0
14	SUBTOTAL OPERATING EXPENSES			\$6,139,993		\$0	\$1,661,104	\$0	\$647,476	\$792,153	\$1,112,794	\$21,449	\$0
15	% DISTRIBUTION			100.000%		0.000%	27.054%	0.000%	10.543%	12.902%	18.124%	0.349%	0.000%
16	DEPRECIATION AND AMORTIZATION	6560		\$2,347,374	S-10, LN 22+29	\$0	\$501,527	\$0	\$327,945	\$296,435	\$448,121	\$7,279	\$0
17	OTHER OPERATING TAX	7240		\$80,402	S-12, LN 33	\$0	\$22,358	\$0	\$8,326	\$10,064	\$15,194	\$179	\$0
18	EQUAL ACCESS EXPENSE			\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$28,752)	S-10, LN 37	\$0	(\$6,940)	\$0	(\$2,928)	(\$3,809)	(\$5,753)	(\$62)	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$8,539,017		\$0	\$2,178,049	\$0	\$980,819	\$1,094,842	\$1,571,356	\$28,846	\$0
22	% DISTRIBUTION			100.000%		0.000%	25.507%	0.000%	11.486%	12.822%	18.402%	0.338%	0.000%
23	NON OPERATING EXPENSE	7370											
24	ABANDONED CONSTRUCTION			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CONTRIBUTIONS			\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	% DISTRIBUTION			0.00000%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	UNCOLLECTIBLES												
30	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Arvig Telephone Co.

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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
1	ALLOCATION FACTORS																
2	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%
3	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%
4	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%
5	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%
4	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%
7	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%
11	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%
17	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%
23	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		0.00%	21.51%	0.00%	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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
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			\$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	\$446,882	\$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 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			0.000%	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%
2	SWS - DIRECTORY ASSISTANCE BOARDS			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	SUBSCRIBER LINE USE (SLU)			100.000%	INPUT	0.000%	19.171%	0.000%	0.000%	11.804%	17.813%	0.000%	0.000%	0.000%	0.000%	51.212%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	27.449%	0.000%	0.000%	2.291%	9.694%	0.000%	0.000%	0.000%	0.000%	60.566%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	30.133%	0.000%	2.472%	24.565%	41.572%	1.258%	0.000%	0.000%	0.000%	0.000%	0.000%
6	PAYSTATION REVENUE			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%
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.909%	0.000%	0.294%	18.502%	0.083%	0.252%	0.000%	0.000%	0.000%	74.960%	0.000%
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	0.000%	89.921%	0.000%
9	IX CARRIER SVC ORDER CONTACTS			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%
10	IX CARRIER BILLING INQUIRY CONTACTS			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%
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	46.210%	0.000%	3.790%	18.225%	30.842%	0.933%	0.000%	0.000%	0.000%	0.000%	0.000%
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		1.11	\$8,270	DIRECT	\$0	\$8,270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$56,054	LN 7	\$0	\$3,312	\$0	\$165	\$10,371	\$46	\$141	\$0	\$0	\$0	\$42,018	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$38,606	LN 4	\$0	\$10,597	\$0	\$0	\$884	\$3,742	\$0	\$0	\$0	\$0	\$23,382	\$0
27	- END USER BILLING INQUIRY		1.3	\$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		1.4	\$0	LN 9	\$0	\$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	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$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	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING		2.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING		2.11	\$6,894	AL-1, LN16	\$0	\$630	\$0	\$0	\$2,298	\$1,077	\$0	\$0	\$0	\$0	\$2,889	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$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		2.3	\$4,070	DIRECT	\$0	\$4,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$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			100.000%		0.000%	25.022%	0.000%	0.584%	14.440%	8.826%	0.196%	0.000%	0.000%	0.000%	50.931%	0.000%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$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			100.000%		0.000%	26.463%	0.000%	0.530%	18.444%	8.043%	0.178%	0.000%	0.000%	0.000%	46.342%	0.000%
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			100.000%		0.000%	25.032%	0.000%	1.063%	15.484%	17.577%	0.499%	0.000%	0.000%	0.000%	40.346%	0.000%

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
1	SEPARATION FACTORS																
2	BIG THREE EXPENSES			100.000%	S-3.LN 4	0.000%	25.309%	0.000%	10.807%	13.238%	18.447%	0.372%	0.000%	0.000%	0.000%	31.827%	0.000%
3	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%
4	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%
5	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%
6	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%
7	CORPORATE OPERATIONS EXPENSE																
8	EXECUTIVE AND PLANNING	6710															
9	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
16	INTEREST AND RELATED ITEMS	7500															
17	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
21	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	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	(\$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%
29	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.

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

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	\$9,605	SPF	\$0	\$2,397	\$0	\$10	\$1,466	\$2,212	\$4	\$0	\$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%	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	\$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%	0.000%	36.605%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$590	TOLL MOU	\$0	\$228	\$0	\$5	\$140	\$212	\$3	\$0	\$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%	0.000%	0.339%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$2,529	CMM	\$0	\$922	\$0	\$118	\$568	\$857	\$55	\$0	\$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%	0.000%	0.403%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$328	WB CKTS	\$0	\$3	\$0	\$187	\$2	\$3	\$6	\$0	\$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%	0.000%	38.779%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$327	WB CKTS	\$0	\$3	\$0	\$144	\$2	\$3	\$3	\$0	\$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%	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	\$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%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$22,935	DIRECT	\$0	\$2,097	\$0	\$0	\$7,644	\$3,582	\$0	\$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%	0.000%	41.910%	0.000%
17	ALLOCATED USERS	\$17,031		\$0	\$826	\$0	\$0	\$3,010	\$1,411	\$0	\$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%	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%	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		TWX	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	\$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	\$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	\$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	\$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	\$0	\$503,488	\$0
6	EQUAL ACCESS EXPENSE	\$0	S-12,LN 15	\$0	\$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	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12,LN 17	\$0	\$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	\$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	\$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	\$0	\$24,280	\$0
12	RESERVED FOR FUTURE USE	\$0		\$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	\$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	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12,LN 18-LN 1	\$0	\$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	\$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%	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	\$0	\$77,753	\$0
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$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	\$0
21	TOTAL CASH WORKING CAPITAL	\$250,603		\$0	\$67,919	\$0	\$26,370	\$32,304	\$45,378	\$880	\$0	\$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	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	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%	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 SPECIAL ACCESS INCLUDING WBI	\$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
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	0.35	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	0.079	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		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	TRAFFIC SENSITIVE		SPECIAL ACCESS			B&C	WBI	OPERATOR					
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON	TRANSPORT				DEDICATED	CHANNEL	CHANNEL MILEAGE		
					INFO	TERM	FACILITY	TERM	TERM	FACILITY								
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$851,125	A-3,LN 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-4,LN 21+25	\$0	\$0	\$2,163,992	\$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	\$4,384,423	A-4,LN 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-5,LN 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-5,LN 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-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$173,502	A-3,LN 15	\$0	\$91,052	\$26,614	\$0	\$1,047	\$671	\$615	\$9,717	\$7,605	\$8,001	\$7	\$28,174	\$0	\$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	\$662,886	\$697,846	\$624	\$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-6,LN 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-6,LN 13	\$0	\$275,339	\$80,593	\$0	\$3,162	\$2,032	\$1,857	\$29,410	\$22,979	\$24,231	\$22	\$85,176	\$0	\$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.	\$15,652,053		\$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-7,LN 9	\$0	\$5,866,569	\$2,051,182	\$0	\$71,848	\$42,504	\$41,999	\$645,688	\$522,065	\$506,829	\$323	\$1,891,176	\$0	\$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 PROPERTY	\$0	A-7,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$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	\$562,151	A-7,LN 28	\$0	\$294,612	\$86,586	\$0	\$3,390	\$2,175	\$1,991	\$31,538	\$24,635	\$25,945	\$2	\$91,277	\$0	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$30,650	A-7,LNS 30-36	\$0	\$16,083	\$4,704	\$0	\$18,968	\$15,757	\$11,333	\$197,800	\$137,822	\$187,888	\$320	\$553,799	\$0	\$0
24		NET TELEPHONE PLANT	\$3,419,070		\$0	\$2,036,116	\$259,266	\$0	\$0	\$555%	0.461%	0.331%	5.785%	4.031%	5.495%	0.009%	16.197%	0.000%
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-3,LN 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-3,LN17+LN20	\$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. ASSETS	\$0	A-3,LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$94,310	A-3,LN 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	TERMINAL FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR		
		BASIS FOR GENERAL SUPPORT FACILITIES																
1a		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
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		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
1d		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
1e		% 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%
	2110	GENERAL SUPPORT ASSETS																
2		ALLOCATED	\$828,947	LN 1e	\$0	\$434,984	\$127,232	\$0	\$0	\$4,998	\$3,208	\$2,935	\$46,441	\$36,318	\$38,252	\$0	\$134,578	\$0
3		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
4		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
5		% 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
11		% 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%
12	2680	TANGIBLE ASSETS																
13		CAPITAL LEASES	\$0	LN 7														
14		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		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																
		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
22		% 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																
		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
24		% 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%

[illegible]

TYCOS Arvig Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON	TRANSPORT	FACILITY	SPECIAL ACCESS		MILEAGE	B&C	WBI	OPERATOR
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL 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	\$0	\$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	\$0	\$96,340	\$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
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
39		HOST/REMOTE CIRCUIT	\$64,885	DIRECT	\$0	\$0	\$0	\$0	\$0	\$64,885	\$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
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	\$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	\$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%	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%
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%
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%
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%
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%	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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	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%	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%	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	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$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	\$0
8		SUBTOTAL	\$0		\$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	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$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	\$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	\$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	\$0
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$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	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$650,085	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$650,085	\$0	\$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	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$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	\$0
19		HOST/REMOTE	\$46,871	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$46,871	\$0	\$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	\$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	\$0
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%	0.000%
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	\$0
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%	0.000%

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	SPECIAL ACCESS				B&C	WBI	OPERATOR
												DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY			
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$445,359	A-3.LN 5	\$0	\$233,537	\$68,297	\$0	\$0	\$2,684	\$1,722	\$1,576	\$24,931	\$19,501	\$20,533	\$323	\$72,255	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$1,982,885	A-4.LN 47	\$0	\$0	\$1,982,885	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$3,565,362	A-4.LN 48	\$0	\$1,252,080	\$0	\$0	\$0	\$69,164	\$0	\$38,212	\$374,738	\$502,565	\$0	\$0	\$1,328,602	\$0
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$5,646,577	A-5.LN 22	\$0	\$4,380,952	\$0	\$0	\$0	\$0	\$40,782	\$2,211	\$246,019	\$0	\$486,296	\$0	\$490,319	\$0
9		TOTAL ACCUM DEPR - TPIS	\$11,640,182		\$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
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$11,640,182		\$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
12		% DISTRIBUTION	100.00%		0.00%	50.39%	17.62%	0.00%	0.00%	0.617%	0.365%	0.361%	5.547%	4.485%	4.354%	0.003%	16.247%	0.00%
ACCUMULATED AMORTIZATION																		
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	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%	0.00%	0.00%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	\$479	A-3.LN 5	\$0	\$240	\$88	\$0	\$0	\$2	\$2	\$1	\$30	\$17	\$27	\$0	\$71	\$0
24		CENTRAL OFFICE EQUIP	\$244,886	A-4.LN 43	\$0	\$57,459	\$81,042	\$0	\$0	\$3,174	\$0	\$1,754	\$17,221	\$23,065	\$0	\$0	\$60,972	\$0
25		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$281,492	A-5.LN 22	\$0	\$218,295	\$0	\$0	\$0	\$2,035	\$110	\$12,298	\$0	\$24,278	\$0	\$0	\$24,475	\$0
27		UNDISTRIBUTED	\$35,494	A-3.LN 10	\$0	\$18,618	\$5,455	\$0	\$0	\$214	\$138	\$126	\$1,990	\$1,553	\$1,640	\$1	\$5,759	\$0
28		TOTAL NET DEFERRED INC TAX	\$562,151		\$0	\$294,612	\$86,586	\$0	\$0	\$3,390	\$2,175	\$1,991	\$31,538	\$24,635	\$25,945	\$2	\$91,277	\$0
29		% DISTRIBUTION	100.00%		0.00%	52.408%	15.403%	0.00%	0.00%	0.603%	0.387%	0.354%	5.615%	4.382%	4.615%	0.000%	16.237%	0.00%
30	404O&	CUST. DEPOSITS & OTHER DEF CRS-NET																
31	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$30,650	A-3.LN 10	\$0	\$16,083	\$4,704	\$0	\$0	\$185	\$119	\$109	\$1,717	\$1,343	\$1,414	\$1	\$4,976	\$0
37																		

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE		COMMON	TRANSPORT		SPECIAL ACCESS			B&C	WBI	OPERATOR
					IN EXCESS OF CAP	CAPPED CL	SWITCHING		EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT TERM			
1	6110	OPERATING EXPENSE AND TAX														
		NETWORK SUPPORT EXPENSE	\$5,321	A-9.LN 6	\$0	\$2,792	\$817	\$0	\$0	\$32	\$21	\$19	\$298	\$233	\$246	\$0
2	6120	GENERAL SUPPORT EXPENSE	\$200,997	A-9.LN 7	\$0	\$105,391	\$30,834	\$0	\$0	\$1,211	\$777	\$711	\$11,254	\$8,798	\$9,270	\$146
3	6210	CENTRAL OFFICE EXPENSE	\$654,314	A-9.LN 15	\$0	\$203,788	\$73,979	\$0	\$0	\$11,257	\$0	\$6,220	\$61,024	\$81,800	\$0	\$0
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$130,108	A-9.LN 24	\$0	\$100,935	\$0	\$0	\$0	\$0	\$940	\$51	\$5,672	\$0	\$11,209	\$0
6	6510	OTHER PLANT EXPENSE	\$0	A-10.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$334,400	A-10.LN 7	\$0	\$175,467	\$51,336	\$0	\$0	\$2,016	\$1,294	\$1,184	\$18,737	\$14,648	\$15,434	\$0
8	6540	ACCESS / USF EXPENSE	\$141,614	A-10.LN 8	\$0	\$141,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$159,849	A-11.LN 1	\$0	\$83,873	\$24,538	\$0	\$0	\$964	\$619	\$566	\$8,956	\$7,002	\$7,377	\$7
8	6620	SERVICES EXPENSE	\$101,522	A-11.LN29	\$0	\$20,854	\$10,917	\$0	\$133	\$429	\$275	\$252	\$3,019	\$2,361	\$2,487	\$52,045
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$580,960	A-12.LN 9	\$0	\$280,612	\$64,689	\$0	\$45	\$5,348	\$1,320	\$3,026	\$36,631	\$38,607	\$15,472	\$17,548
13		SUBTOTAL OPERATING EXPENSE	\$2,309,085		\$0	\$1,115,325	\$257,110	\$0	\$178	\$21,255	\$5,246	\$12,028	\$145,591	\$153,450	\$61,496	\$69,746
14		% DISTRIBUTION	100.000%		0.000%	48.3002%	11.135%	0.000%	0.008%	0.921%	0.227%	0.521%	6.305%	6.645%	2.663%	3.020%
15	6560	DEPRECIATION AND AMORTIZATION	\$830,244	A-10.LN 19+27	\$0	\$457,884	\$29,398	\$0	\$0	\$7,465	\$3,005	\$4,287	\$58,579	\$54,422	\$35,829	\$32
16	7200	OTHER OPERATING TAX	\$30,686	A-12.LN 25	\$0	\$16,101	\$4,710	\$0	\$0	\$185	\$119	\$109	\$1,719	\$1,344	\$1,416	\$1
17		EQUAL ACCESS EXPENSE	\$0	A-12.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/	RENT REVENUES/ OTHER INC/ G+L	(\$9,868)	A-10.LN 35	\$0	(\$5,488)	(\$1,323)	\$0	\$0	(\$52)	(\$42)	(\$31)	(\$537)	(\$378)	(\$505)	(\$6)
20		TOTAL OPERATING EXP & TAX	\$3,160,147		\$0	\$1,583,823	\$289,896	\$0	\$178	\$28,853	\$8,327	\$16,393	\$205,352	\$208,658	\$98,237	\$69,773
21		% DISTRIBUTION	100.000%		0.000%	50.119%	9.173%	0.000%	0.006%	0.913%	0.263%	0.519%	6.498%	6.603%	3.109%	2.208%
22	7370	NON OPERATING EXPENSE														
23		ABANDONED CONSTRUCTION CONTRIBUTIONS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES														
25	5310	END USER MSG TOLL	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	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		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
4		TOTAL			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%
4		% DISTRIBUTION	100.000%															
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$5,321	LN 4	\$0	\$2,792	\$817	\$0	\$0	\$32	\$21	\$19	\$298	\$233	\$246	\$0	\$864	\$0
7	6120	NETWORK 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		GENERAL SUPPORT	\$206,318		\$0	\$108,183	\$31,651	\$0	\$0	\$1,243	\$798	\$730	\$11,552	\$9,031	\$9,516	\$146	\$33,469	\$0
9		TOTAL GENERAL SUPPORT EXP			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%
9		% DISTRIBUTION	100.000%															
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	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES	\$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
2		MARKETING																
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	\$8,430	A-3, LN 22	\$0	\$6,395	\$1,871	\$0	\$0	\$73	\$47	\$43	\$0	\$0	\$0	\$0	\$0	\$0
10		- PRESUBSCRIPTION	\$3,545	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,545	\$0
11		- OTHER	\$10,597	AL-1, LN 13	\$0	\$4,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,285	\$0
12		- END USER PAYMENT & COLLECTION	\$3,432	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,432	\$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	\$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	\$0	\$630	\$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.

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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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		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
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		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
5		ACCESS CHARGE EXPENSE	\$141,614	A-10, LN 9	\$0	\$141,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		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
7		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
		% 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																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		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
11		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
		% 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