

PYCOS Badger Telecom, Inc.
S-1,1c 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
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$4,097,847	S-2, LN 35	\$0	\$913,254	\$0	\$405,448	\$411,920	\$705,334	\$37,761	\$1,496	\$0	\$0	\$1,622,635
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
3	RETURN ON INVESTMENT	\$461,008	LN1*LN 2	\$0	\$102,741	\$0	\$45,613	\$46,341	\$79,350	\$4,248	\$168	\$0	\$0	\$182,546
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$461,008	LN3-LN4	\$0	\$102,741	\$0	\$45,613	\$46,341	\$79,350	\$4,248	\$168	\$0	\$0	\$182,546
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$248,657	LN 28	\$0	\$55,416	\$0	\$24,603	\$24,995	\$42,800	\$2,291	\$91	\$0	\$0	\$98,461
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$248,657	LN 6-LN 7	\$0	\$55,416	\$0	\$24,603	\$24,995	\$42,800	\$2,291	\$91	\$0	\$0	\$98,461
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$60,940	LN 33	\$0	\$13,581	\$0	\$6,030	\$6,126	\$10,489	\$562	\$22	\$0	\$0	\$24,130
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$60,940	LN 9-LN 10	\$0	\$13,581	\$0	\$6,030	\$6,126	\$10,489	\$562	\$22	\$0	\$0	\$24,130
13	OPERATING EXPENSE AND TAX	\$3,873,474	S-8, LN 20	\$0	\$921,669	\$0	\$344,242	\$373,009	\$633,744	\$44,811	\$3,091	\$0	\$0	\$1,552,908
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	\$4,644,078	5+8+11thru15	\$0	\$1,093,407	\$0	\$420,487	\$450,471	\$766,383	\$51,912	\$3,372	\$0	\$0	\$1,858,046
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	GROSS RECEIPTS/PSC TAX	\$3,213	LN 16*LN 17	\$0	\$0	\$0	\$0	\$462	\$787	\$53	\$3	\$0	\$0	\$1,907
19	TOTAL REVENUE REQUIREMENT	\$4,647,290		\$0	\$1,093,407	\$0	\$420,487	\$450,934	\$767,170	\$51,966	\$3,375	\$0	\$0	\$1,859,953
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
* * *														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$461,008	LN 3	\$0	\$102,741	\$0	\$45,613	\$46,341	\$79,350	\$4,248	\$168	\$0	\$0	\$182,546
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	-\$783	S-12, LN 25+26	\$0	-\$174	\$0	-\$78	-\$79	-\$135	-\$7	\$0	\$0	\$0	-\$310
23	TOTAL INCOME ADJUSTMENTS	-\$783	LN 21+22	\$0	-\$174	\$0	-\$78	-\$79	-\$135	-\$7	\$0	\$0	\$0	-\$310
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$461,791		\$0	\$102,915	\$0	\$45,691	\$46,420	\$79,485	\$4,255	\$169	\$0	\$0	\$182,856
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$55,416	\$0	\$24,603	\$24,995	\$42,800	\$2,291	\$91	\$0	\$0	\$98,461
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$248,657	LN26-LN27	\$0	\$55,416	\$0	\$24,603	\$24,995	\$42,800	\$2,291	\$91	\$0	\$0	\$98,461
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$710,448	LN25+LN28-S-12	\$0	\$158,331	\$0	\$70,293	\$71,415	\$122,285	\$6,547	\$259	\$0	\$0	\$281,318
31	STATE INCOME TAX @	7.90%	LN 30*SIT	\$0	\$13,581	\$0	\$6,030	\$6,126	\$10,489	\$562	\$22	\$0	\$0	\$24,130
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$60,940		\$0	\$13,581	\$0	\$6,030	\$6,126	\$10,489	\$562	\$22	\$0	\$0	\$24,130

PYCOS Badger Telecom, Inc.

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		\$1,080,993	S-3, LN 10	\$0	\$245,670	\$0	\$113,512	\$113,527	\$197,617	\$10,324	\$379	\$0	\$0	\$399,964	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$2,258,563	S-4, LN 52	\$0	\$857,644	\$0	\$0	\$464,993	\$914,989	\$0	\$0	\$0	\$0	\$20,937	\$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		\$5,000,538	S-4, LN 78	\$0	\$823,579	\$0	\$1,262,634	\$376,460	\$632,589	\$110,074	\$3,388	\$0	\$0	\$1,791,814	\$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		\$14,642,524	S-5, LN 42	\$0	\$3,296,207	\$0	\$1,037,200	\$1,458,673	\$2,456,282	\$99,094	\$4,293	\$0	\$0	\$6,290,775	\$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		\$189,379	S-3, LN 36	\$0	\$43,039	\$0	\$19,886	\$19,889	\$34,621	\$1,809	\$66	\$0	\$0	\$70,070	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$23,171,997		\$0	\$5,266,139	\$0	\$2,433,233	\$2,433,542	\$4,236,097	\$221,301	\$8,127	\$0	\$0	\$8,573,569	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
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		\$1,132,205	S-6, LN 15	\$0	\$257,308	\$0	\$118,890	\$118,905	\$206,980	\$10,813	\$397	\$0	\$0	\$418,912	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT												\$0
16	GOODWILL	2007		\$0	DIRECT												\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$24,304,202		\$0	\$5,523,447	\$0	\$2,552,123	\$2,552,447	\$4,443,077	\$232,114	\$8,524	\$0	\$0	\$8,992,471	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$19,921,683	S-7, LN 18	\$0	\$4,547,475	\$0	\$2,113,271	\$2,109,350	\$3,682,832	\$191,880	\$7,002	\$0	\$0	\$7,269,873	\$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 ADJUSTMENT	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		\$446,694	S-7, LN 32	\$0	\$101,504	\$0	\$46,704	\$46,880	\$81,572	\$4,250	\$156	\$0	\$0	\$165,627	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$3,935,825		\$0	\$874,468	\$0	\$392,147	\$396,217	\$678,673	\$35,984	\$1,365	\$0	\$0	\$1,556,971	\$0
27	% DISTRIBUTION			100.00%		0.00%	22.22%	0.00%	9.96%	10.07%	17.24%	0.91%	0.03%	0.00%	0.00%	39.56%	\$0
28	MATERIALS AND SUPPLIES	1220		\$35,735	S-6, LN 31	\$0	\$8,044	\$0	\$2,531	\$3,560	\$5,995	\$242	\$10	\$0	\$0	\$15,353	\$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		\$126,287		\$0	\$30,741	\$0	\$10,770	\$12,143	\$20,666	\$1,535	\$120	\$0	\$0	\$50,312	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$4,097,847		\$0	\$913,254	\$0	\$405,448	\$411,920	\$705,334	\$37,761	\$1,496	\$0	\$0	\$1,622,635	\$0
36	% DISTRIBUTION			100.00%		0.00%	22.29%	0.00%	9.89%	10.05%	17.21%	0.92%	0.04%	0.00%	0.00%	39.60%	\$0

PYCOS Badger Telecom, Inc.

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			\$1,640,135		\$0	\$368,725	\$0	\$135,344	\$176,139	\$266,610	\$21,256	\$1,736	\$0	\$0	\$670,324	\$0
3	% DISTRIBUTION			100.00%		0.00%	22.48%	0.00%	8.25%	10.74%	16.26%	1.30%	0.11%	0.00%	0.00%	40.87%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$21,901,625		\$0	\$4,977,430	\$0	\$2,299,834	\$2,300,126	\$4,003,859	\$209,169	\$7,681	\$0	\$0	\$8,103,526	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0 LN 3+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$1,045,497 LN 6+DIRECT		\$0	\$237,603	\$0	\$109,785	\$109,799	\$191,128	\$9,985	\$367	\$0	\$0	\$386,830	\$0
9	GENERAL PURPOSE COMPUTERS			\$35,496 LN 6+DIRECT		\$0	\$8,067	\$0	\$3,727	\$3,728	\$6,489	\$339	\$12	\$0	\$0	\$13,134	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,080,993		\$0	\$245,670	\$0	\$113,512	\$113,527	\$197,617	\$10,324	\$379	\$0	\$0	\$399,964	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$22,982,618		\$0	\$5,223,100	\$0	\$2,413,346	\$2,413,653	\$4,201,477	\$219,492	\$8,060	\$0	\$0	\$8,503,490	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
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			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$22,982,618		\$0	\$5,223,100	\$0	\$2,413,346	\$2,413,653	\$4,201,477	\$219,492	\$8,060	\$0	\$0	\$8,503,490	\$0
33	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$189,379 LN 33		\$0	\$43,039	\$0	\$19,886	\$19,889	\$34,621	\$1,809	\$66	\$0	\$0	\$70,070	\$0
35	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$189,379		\$0	\$43,039	\$0	\$19,886	\$19,889	\$34,621	\$1,809	\$66	\$0	\$0	\$70,070	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0

PYCOS Badger Telecom, Inc.

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		\$0	\$0			\$0	\$0				\$0	\$0	\$0
4	- SEPARATE TOLL BOARDS			\$0		\$0	\$0			\$0	\$0						
5	- DSA BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
6	- DSB BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
7	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
8	- TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
9	SERVICE OBSERVING TOLL MOU'S			\$0		\$0	\$0			\$0	\$0						
10	PROCESSOR REAL TIME - RTA			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
11	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
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		\$0	\$0			\$0	\$0				\$0	\$0	\$0
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	37.97%			20.59%	40.51%				0.00%	0.93%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	11.69%			9.31%	9.91%				0.00%	69.08%	
17	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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						
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			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
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						
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
33	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0 LN 8		\$0	\$0			\$0	\$0						
36	EXCHANGE			\$0 DIRECT		\$0	\$0			\$0	\$0					\$0	
37	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
39	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
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			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0

PYCOS Badger Telecom, Inc.

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
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
49	ACCESS		3.1	\$2,258,563	LN 13	\$0	\$857,644			\$464,993	\$914,989					\$0	\$20,937
50	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0			\$0	\$0					\$0	\$0
51	% DISTRIBUTION			100.00%		0.00%	37.97%			20.59%	40.51%				0.00%	0.93%	\$0
52	TOTAL SWITCHING EQUIPMENT			\$2,258,563		\$0	\$857,644			\$464,993	\$914,989					\$0	\$20,937
53	% DISTRIBUTION			100.00%		0.00%	37.97%			20.59%	40.51%				0.00%	0.93%	\$0
54	CENTRAL OFFICE TRANSMISSION	2230	4.0														
55	EXCHANGE CIRCUIT		4.1														
56	4.11 - EXCH-WB = DS1 >		4.11	\$583,943	AL-1, LN12	\$0	\$0	\$0	\$329,226	\$0	\$0	\$19,060	\$1,733	\$0	\$0	\$233,924	
57	EXCH TRUNK - EAS		4.121	\$12,358	DIRECT											\$0	\$12,358
58	4.11D - DSL EQUIP		4.11 DSL	\$574,019	DIRECT	\$0	\$0	\$0	\$574,019	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	SUBSCRIBER LINE - BASIC		4.131	\$3,131,367	AL-1, LN 2	\$0	\$773,519	\$0	\$7,196	\$340,410	\$574,044	\$11,776	\$0	\$0	\$0	\$1,424,421	
62	4.122PL - EXCH-PL = DSO		4.122 PL	\$183,449	DIRECT	\$0	\$0	\$0	\$35,919	\$0	\$0	\$57,875	\$0	\$0	\$0	\$89,655	
63	% DISTRIBUTION			\$4,485,136		0.00%	17.25%	0.00%	21.10%	7.59%	12.80%	1.98%	0.04%	0.00%	0.00%	39.25%	\$0
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$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	\$334,305	AL-1, LN14	\$0	\$0	\$0	\$314,445	\$0	\$0	\$18,205	\$1,655	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$142,300	AL-1, LN6	\$0	\$45,523	\$0	\$1,829	\$32,436	\$54,699	\$3,159	\$0	\$0	\$0	\$4,655	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	% DISTRIBUTION			\$476,605		0.00%	9.55%	0.00%	66.36%	6.81%	11.48%	4.48%	0.35%	0.00%	0.00%	0.98%	\$0
71	SUBTOTAL INTEREXCHANGE CIRCUIT			\$476,605		\$0	\$45,523	\$0	\$316,274	\$32,436	\$54,699	\$21,363	\$1,655	\$0	\$0	\$4,655	\$0
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$38,797	LN 15+DIRECT	\$0	\$4,537			\$3,614	\$3,846					\$0	\$26,801
74	CLOSED END WATS		4.32	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
75	% DISTRIBUTION			\$38,797		\$0	\$4,537	\$0	\$0	\$3,614	\$3,846	\$0	\$0	\$0	\$0	\$26,801	\$0
76	SUBTOTAL HOST/REMOTE CIRCUIT			\$38,797		\$0	\$4,537	\$0	\$0	\$3,614	\$3,846	\$0	\$0	\$0	\$0	\$26,801	\$0
77	% DISTRIBUTION			100.00%		0.00%	11.69%	0.00%	0.00%	9.31%	9.91%	0.00%	0.00%	0.00%	0.00%	69.08%	\$0
78	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	TOTAL TRANSMISSION EQUIPMENT			\$5,000,538		\$0	\$823,579	\$0	\$1,262,634	\$376,460	\$632,589	\$110,074	\$3,388	\$0	\$0	\$1,791,814	\$0
80	% DISTRIBUTION			100.00%		0.00%	16.47%	0.00%	25.25%	7.53%	12.65%	2.20%	0.07%	0.00%	0.00%	35.83%	\$0
81	TOTAL CENTRAL OFFICE EQUIPMENT			\$7,259,101		\$0	\$1,681,223	\$0	\$1,262,634	\$841,453	\$1,547,578	\$110,074	\$3,388	\$0	\$0	\$1,812,751	\$0
82	% DISTRIBUTION			100.00%		0.00%	23.16%	0.00%	17.39%	11.59%	21.32%	1.52%	0.05%	0.00%	0.00%	24.97%	\$0

PYCOS Badger Telecom, Inc.

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%			11.00%	18.55%				0.00%	45.45%	
2	RELATIVE MOU'S - COINLESS PAY TEL			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.70%	0.00%	0.23%	10.87%	18.33%	0.38%	0.00%	0.00%	0.00%	45.49%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.00%	0.00%	56.38%	0.00%	0.00%	3.26%	0.30%	0.00%	0.00%	40.06%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	94.06%	0.00%	0.00%	5.45%	0.50%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	31.49%	0.00%	1.77%	22.44%	37.83%	3.26%	0.00%	0.00%	0.00%	3.22%	\$0
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	11.69%			9.31%	9.91%				0.00%	69.08%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIGINATION/TERMINATION																	
10	OTHER IOT EQUIPMENT		2310														
11	COIN PUBLIC TELEPHONE		1.0		\$0 LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
12	COINLESS PUBLIC TELEPHONE		1.2		\$0 LN 2+DIRECT	\$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			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0		\$0 DIRECT											\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% 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
CABLE AND WIRE FACILITIES																	
19	SUBSCRIBER LINE - JOINT		2410	\$13,232,564	LN 3	\$0	\$3,268,746	\$0	\$30,410	\$1,438,510	\$2,425,802	\$49,762	\$0	\$0	\$0	\$6,019,334	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$13,232,564		\$0	\$3,268,746	\$0	\$30,410	\$1,438,510	\$2,425,802	\$49,762	\$0	\$0	\$0	\$6,019,334	
22	EXCHANGE WIDEBAND - JOINT			\$539,089	LN 4	\$0	\$0	\$0	\$303,937	\$0	\$0	\$17,596	\$1,600	\$0	\$0	\$215,956	
23	EXCHANGE WIDEBAND - DIRECT			\$189,921	DIRECT	\$0	\$0	\$0	\$189,921	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$729,010		\$0	\$0	\$0	\$493,858	\$0	\$0	\$17,596	\$1,600	\$0	\$0	\$215,956	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$11,406	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,406	
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$11,406		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,406	
28	INTEREXCHANGE WIDEBAND			\$544,113	LN 5	\$0	\$0	\$0	\$511,789	\$0	\$0	\$29,630	\$2,694	\$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	\$544,113		\$0	\$0	\$0	\$511,789	\$0	\$0	\$29,630	\$2,694	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$64,634	LN 6	\$0	\$20,351	\$0	\$1,142	\$14,501	\$24,454	\$2,106	\$0	\$0	\$0	\$2,081	\$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	\$64,634		\$0	\$20,351	\$0	\$1,142	\$14,501	\$24,454	\$2,106	\$0	\$0	\$0	\$2,081	\$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			\$60,797	LN 8	\$0	\$7,110			\$5,663	\$6,026				\$0	\$41,999	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$60,797		\$0	\$7,110	\$0	\$0	\$5,663	\$6,026	\$0	\$0	\$0	\$0	\$41,999	
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			\$14,642,524		\$0	\$3,296,207	\$0	\$1,037,200	\$1,458,673	\$2,456,282	\$99,094	\$4,293	\$0	\$0	\$6,290,775	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.51%	0.00%	7.08%	9.96%	16.77%	0.68%	0.03%	0.00%	0.00%	42.96%	\$0

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%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	22.51%	0.00%	7.08%	9.96%	16.77%	0.68%	0.03%	0.00%	0.00%	42.96%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	45.02%			0.00%	54.98%				0.00%	0.00%	
4	OTHER TELECOMMUNICATIONS PLANT 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			\$1,132,205	LN 1+DIRECT	\$0	\$257,308	\$0	\$118,890	\$118,905	\$206,980	\$10,813	\$397	\$0	\$0	\$418,912	\$0
15	TOTAL TPUC - SHORT TERM			\$1,132,205		\$0	\$257,308	\$0	\$118,890	\$118,905	\$206,980	\$10,813	\$397	\$0	\$0	\$418,912	\$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			\$1,132,205		\$0	\$257,308	\$0	\$118,890	\$118,905	\$206,980	\$10,813	\$397	\$0	\$0	\$418,912	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT											\$0	\$0
31	OTHER			\$35,735	LN 2+DIRECT	\$0	\$8,044	\$0	\$2,531	\$3,560	\$5,995	\$242	\$10	\$0	\$0	\$15,353	\$0
32	TOTAL			\$35,735		\$0	\$8,044	\$0	\$2,531	\$3,560	\$5,995	\$242	\$10	\$0	\$0	\$15,353	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.51%	0.00%	7.08%	9.96%	16.77%	0.68%	0.03%	0.00%	0.00%	42.96%	\$0
33	INVESTMENT IN NONAFFILIATED COMPANIES 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

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	23.16%	0.00%	17.39%	11.59%	21.32%	1.52%	0.05%	0.00%	0.00%	24.97%	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	22.51%	0.00%	7.08%	9.96%	16.77%	0.68%	0.03%	0.00%	0.00%	42.96%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
6	CAPITAL LEASES	2681		\$0	S-3,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
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
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$978,594	LN 1+DIRECT	\$0	\$222,398	\$0	\$102,760	\$102,773	\$178,898	\$9,346	\$343	\$0	\$0	\$362,076	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$2,160,325	S-4,LN53+DIR	\$0	\$820,340	\$0	\$0	\$444,768	\$875,191	\$0	\$0	\$0	\$0	\$20,026	\$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			\$4,523,210	S-4,LN79+DIR	\$0	\$744,964	\$0	\$1,142,109	\$340,525	\$572,205	\$99,567	\$3,064	\$0	\$0	\$1,620,776	\$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			\$12,259,554	LN 4+DIRECT	\$0	\$2,759,772	\$0	\$868,403	\$1,221,284	\$2,056,539	\$82,967	\$3,595	\$0	\$0	\$5,266,995	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$19,921,683		\$0	\$4,547,475	\$0	\$2,113,271	\$2,109,350	\$3,682,832	\$191,880	\$7,002	\$0	\$0	\$7,269,873	\$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 TANGIBLE ASSETS				3400													
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NET OPERATING DEFERRED INC TAX				4100&													
27	GENERAL SUPPORT	4340		\$13,876	LN 1+DIRECT	\$0	\$3,154	\$0	\$1,457	\$1,457	\$2,537	\$133	\$5	\$0	\$0	\$5,134	\$0
28	CENTRAL OFFICE EQUIP			\$134,492	LN 2+DIRECT	\$0	\$31,149	\$0	\$23,393	\$15,590	\$28,673	\$2,039	\$63	\$0	\$0	\$33,585	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$277,190	LN 4+DIRECT	\$0	\$62,399	\$0	\$19,635	\$27,613	\$46,499	\$1,876	\$81	\$0	\$0	\$119,087	\$0
31	UNDISTRIBUTED			\$21,136	LN 5+DIRECT	\$0	\$4,803	\$0	\$2,219	\$2,220	\$3,864	\$202	\$7	\$0	\$0	\$7,820	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$446,694		\$0	\$101,504	\$0	\$46,704	\$46,880	\$81,572	\$4,250	\$156	\$0	\$0	\$165,627	\$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		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				TWX
1	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$8,581	S-9,LN 7	\$0	\$1,950	\$0	\$901	\$901	\$1,569	\$82	\$3	\$0	\$0	\$3,175	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$235,248	S-9,LN 8	\$0	\$53,463	\$0	\$24,703	\$24,706	\$43,006	\$2,247	\$83	\$0	\$0	\$87,041	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$290,784	S-9,LN 15	\$0	\$67,346	\$0	\$50,578	\$33,707	\$61,993	\$4,409	\$136	\$0	\$0	\$72,615	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$389,226	S-9,LN 25	\$0	\$87,619	\$0	\$27,571	\$38,774	\$65,293	\$2,634	\$114	\$0	\$0	\$167,221	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$473,278	S-10,LN 13	\$0	\$107,559	\$0	\$49,698	\$49,704	\$86,520	\$4,520	\$166	\$0	\$0	\$175,111	\$0
9	ACCESS / USE EXPENSE	6540		\$30,740	S-10,LN 14	\$0	\$58,782	\$0	\$0	-\$28,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$299,881	S-11,LN 12	\$0	\$57,238	\$0	\$5,620	\$22,134	\$38,265	\$8,262	\$1,143	\$0	\$0	\$167,220	\$0
11	SERVICES EXPENSE	6620		\$186,966	S-11,LN 44	\$0	\$48,962	\$0	\$1,878	\$31,820	\$14,540	\$1,431	\$178	\$0	\$0	\$88,158	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$823,766	S-12,LN 11+12	\$0	\$189,259	\$0	\$67,545	\$87,903	\$133,054	\$10,608	\$866	\$0	\$0	\$334,530	\$0
14	SUBTOTAL OPERATING EXPENSES			\$2,738,469		\$0	\$672,179	\$0	\$228,493	\$261,607	\$444,239	\$34,193	\$2,688	\$0	\$0	\$1,095,070	\$0
15	% DISTRIBUTION			100.00%		0.00%	24.55%	0.00%	8.34%	9.55%	16.22%	1.25%	0.10%	0.00%	0.00%	39.99%	\$0
16	DEPRECIATION AND AMORTIZATION	6560		\$1,003,763	S-10,LN 22+29	\$0	\$218,300	\$0	\$102,144	\$97,803	\$165,831	\$9,381	\$357	\$0	\$0	\$409,946	\$0
17	OTHER OPERATING TAX	7240		\$131,509	S-12,LN 33	\$0	\$31,250	\$0	\$13,624	\$13,626	\$23,719	\$1,239	\$46	\$0	\$0	\$48,006	\$0
18	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$0
20	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		-\$267	S-10,LN 37	\$0	-\$60	\$0	-\$19	-\$27	-\$45	-\$82	\$0	\$0	\$0	-\$115	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$3,873,474		\$0	\$921,669	\$0	\$344,242	\$373,009	\$633,744	\$44,811	\$3,091	\$0	\$0	\$1,552,908	\$0
	% DISTRIBUTION			100.00%		0.00%	23.79%	0.00%	8.89%	9.63%	16.36%	1.16%	0.08%	0.00%	0.00%	40.09%	\$0
22	NON OPERATING EXPENSE																
23	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT												\$0
26	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	% 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
27	UNCOLLECTIBLES																
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Badger Telecom, Inc.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	23.16%	0.00%	17.39%	11.59%	21.32%	1.52%	0.05%	0.00%	0.00%	24.97%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 11	\$0	\$0		\$0	\$0	\$0					\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 12	\$0	\$0		\$0	\$0	\$0					\$0	\$0
5	OTHER IOT EQUIPMENT	2310			\$0 S-5, LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.51%	0.00%	7.08%	9.96%	16.77%	0.68%	0.03%	0.00%	0.00%	42.96%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$8,581	LN 1+DIRECT	\$0	\$1,950	\$0	\$901	\$901	\$1,569	\$82	\$3	\$0	\$0	\$3,175	\$0
8	GENERAL SUPPORT	6120		\$235,248	LN 1+DIRECT	\$0	\$53,463	\$0	\$24,703	\$24,706	\$43,006	\$2,247	\$83	\$0	\$0	\$87,041	\$0
9	TOTAL GENERAL SUPPORT EXP			\$243,828		\$0	\$55,413	\$0	\$25,604	\$25,607	\$44,575	\$2,329	\$86	\$0	\$0	\$90,216	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$141,441	LN 2+DIRECT	\$0	\$32,758	\$0	\$24,602	\$16,395	\$30,154	\$2,145	\$66	\$0	\$0	\$35,321	\$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		\$149,343	LN 2+DIRECT	\$0	\$34,588	\$0	\$25,977	\$17,311	\$31,839	\$2,265	\$70	\$0	\$0	\$37,294	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$290,784		\$0	\$67,346	\$0	\$50,578	\$33,707	\$61,993	\$4,409	\$136	\$0	\$0	\$72,615	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.16%	0.00%	17.39%	11.59%	21.32%	1.52%	0.05%	0.00%	0.00%	24.97%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$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
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% 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
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$389,226	LN 6	\$0	\$87,619	\$0	\$27,571	\$38,774	\$65,293	\$2,634	\$114	\$0	\$0	\$167,221	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$389,226		\$0	\$87,619	\$0	\$27,571	\$38,774	\$65,293	\$2,634	\$114	\$0	\$0	\$167,221	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.51%	0.00%	7.08%	9.96%	16.77%	0.68%	0.03%	0.00%	0.00%	42.96%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$923,838		\$0	\$210,379	\$0	\$103,753	\$98,088	\$171,860	\$9,372	\$335	\$0	\$0	\$330,051	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.77%	0.00%	11.23%	10.62%	18.60%	1.01%	0.04%	0.00%	0.00%	35.73%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$680,010		\$0	\$154,966	\$0	\$78,149	\$72,481	\$127,285	\$7,043	\$250	\$0	\$0	\$239,836	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.79%	0.00%	11.49%	10.66%	18.72%	1.04%	0.04%	0.00%	0.00%	35.27%	\$0

PYCOS Badger Telecom, Inc.

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%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
2	CAPITAL LEASES	2681		\$0	S-7, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
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
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
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			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$473,278	LN 7+DIRECT	\$0	\$107,559	\$0	\$49,698	\$49,704	\$86,520	\$4,520	\$166	\$0	\$0	\$175,111	\$0
14	ACCESS / USF EXPENSE	6540		\$30,740	DIRECT	\$0	\$58,782	\$0	\$0	-\$28,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$66,609	S-3, LN 11	\$0	\$15,138	\$0	\$6,994	\$6,995	\$12,177	\$636	\$23	\$0	\$0	\$24,645	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$7,131	S-4, LN 53	\$0	\$2,708	\$0	\$0	\$1,468	\$2,889	\$0	\$0	\$0	\$0	\$66	\$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			\$149,585	S-4, LN 79	\$0	\$24,636	\$0	\$37,770	\$11,261	\$18,923	\$3,293	\$101	\$0	\$0	\$53,600	\$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			\$719,069	S-5, LN 43	\$0	\$161,871	\$0	\$50,935	\$71,633	\$120,624	\$4,866	\$211	\$0	\$0	\$308,929	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$942,394		\$0	\$204,353	\$0	\$95,700	\$91,358	\$154,612	\$8,795	\$336	\$0	\$0	\$387,240	\$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			\$942,394		\$0	\$204,353	\$0	\$95,700	\$91,358	\$154,612	\$8,795	\$336	\$0	\$0	\$387,240	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.68%	0.00%	10.15%	9.69%	16.41%	0.93%	0.04%	0.00%	0.00%	41.09%	\$0
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		\$61,369	LN 5+DIRECT	\$0	\$13,947	\$0	\$6,444	\$6,445	\$11,219	\$586	\$22	\$0	\$0	\$22,706	\$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			\$61,369		\$0	\$13,947	\$0	\$6,444	\$6,445	\$11,219	\$586	\$22	\$0	\$0	\$22,706	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$0	S-3, LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$267	S-5, LN 43+DIR	\$0	\$60	\$0	\$19	\$27	\$45	\$2	\$0	\$0	\$0	\$115	\$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			\$267		\$0	\$60	\$0	\$19	\$27	\$45	\$2	\$0	\$0	\$0	\$115	\$0

PYCOS Badger Telecom, Inc.

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	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	11.50%			8.19%	13.82%					0.00%	66.49%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	25.68%	0.00%	0.00%	7.14%	11.90%	0.00%	0.00%	0.00%		55.28%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	28.93%	0.00%	5.04%	22.44%	35.15%	7.41%	1.02%				
6	PAYSTATION REVENUE			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.88%	0.00%	0.29%	18.54%	0.07%	0.25%	0.00%	0.00%	0.00%	74.96%	\$0
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
9	IX CARRIER SVC ORDER CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
10	IX CARRIER BILLING INQUIRY CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	42.58%	0.00%	7.42%	16.99%	26.62%	5.61%	0.78%				
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$299,881	INPUT	\$0	\$57,238	\$0	\$5,620	\$22,134	\$38,265	\$8,262	\$1,143	\$0	\$0	\$167,220	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$4,820	LN 1+DIRECT	\$0	\$0			\$3,000	\$1,320				\$0	\$500	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$1,019	DIRECT	\$0	\$0			\$961	\$0				\$0	\$58	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT												\$0
18	- TWX			\$0	DIRECT									\$0			
19	- ALPHA			\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
21	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$5,066	DIRECT		\$5,066										
25	- OTHER			\$34,337	LN 7	\$0	\$2,019	\$0	\$101	\$6,367	\$25	\$87	\$0	\$0	\$0	\$25,739	\$0
26	- END USER PAYMENT & COLLECTION			\$17,618	LN 4	\$0	\$4,524	\$0	\$0	\$1,258	\$2,097	\$0	\$0	\$0	\$0	\$9,740	\$0
27	- END USER BILLING INQUIRY			\$23,911	LN 8	\$0	\$1,523	\$0	\$43	\$812	\$0	\$32	\$0	\$0	\$0	\$21,501	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0			\$0	\$0				\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$80,932		\$0	\$13,132	\$0	\$144	\$8,436	\$2,122	\$118	\$0	\$0	\$0	\$56,979	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$3,886	AL-1, LN16	\$0	\$117			\$1,320	\$436				\$0	\$2,013	
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT										\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$38,038	AL-1, LN18, LN19	\$0	\$11,345	\$0	\$0	\$10,030	\$3,316	\$0	\$0	\$0	\$0	\$13,347	\$0
38	- END USER COMMON LINE			\$2,002	DIRECT	\$0	\$2,002			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)			\$18,943	LN 11	\$0	\$8,065	\$0	\$1,406	\$3,219	\$5,042	\$1,063	\$147		\$0	\$15,360	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$62,869		\$0	\$21,529	\$0	\$1,406	\$14,569	\$8,795	\$1,063	\$147	\$0	\$0	\$72,339	\$0
41	TOTAL CAT 1 AND CAT 2			\$143,801	LN 32+LN 40	\$0	\$34,660	\$0	\$1,551	\$23,006	\$10,917	\$1,182	\$147	\$0	\$0	\$15,261	\$0
42	% DISTRIBUTION			100.00%		0.00%	24.10%	0.00%	1.08%	16.00%	7.59%	0.82%	0.10%	0.00%	0.00%	50.30%	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	\$37,327	LN 42+DIRECT	\$0	\$14,302	\$0	\$327	\$4,853	\$2,303	\$249	\$31	\$0	\$0	\$88,158	\$0
44	TOTAL SERVICES EXPENSE			\$186,966		\$0	\$48,962	\$0	\$1,878	\$31,820	\$14,540	\$1,431	\$178	\$0	\$0	\$255,377	\$0
45	% DISTRIBUTION			100.00%		0.00%	26.19%	0.00%	1.00%	17.02%	7.78%	0.77%	0.10%	0.00%	0.00%	47.15%	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$486,847	LN 12+LN 44	\$0	\$106,201	\$0	\$7,497	\$53,954	\$52,805	\$9,693	\$1,320	\$0	\$0	\$255,377	\$0
47	% DISTRIBUTION			100.00%		0.00%	21.81%	0.00%	1.54%	11.08%	10.85%	1.99%	0.27%	0.00%	0.00%	52.46%	\$0

PYCOS Badger Telecom, Inc.

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%	22.48%	0.00%	8.25%	10.74%	16.26%	1.30%	0.11%	0.00%	0.00%	40.87%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	22.73%	0.00%	10.50%	10.50%	18.28%	0.96%	0.04%	0.00%	0.00%	37.00%	\$0
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CAPITAL LEASES	2680		\$0	S-3, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	45.02%			0.00%	54.98%				0.00%	0.00%	
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	22.22%	0.00%	9.94%	10.07%	17.24%	0.91%	0.03%	0.00%	0.00%	39.59%	
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			\$5,245	DIRECT	\$0	\$5,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$818,521	LN 1	\$0	\$184,015	\$0	\$67,545	\$87,903	\$133,054	\$10,608	\$866	\$0	\$0	\$334,530	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$823,766		\$0	\$189,259	\$0	\$67,545	\$87,903	\$133,054	\$10,608	\$866	\$0	\$0	\$334,530	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.97%	0.00%	8.20%	10.67%	16.15%	1.29%	0.11%	0.00%	0.00%	40.61%	\$0
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0			\$0	\$0			\$0	\$0	\$0	
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$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		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT												\$0
20	TOTAL		1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$4,320,274	RECORDS	\$0	\$1,020,951	\$0	\$388,643	\$417,984	\$710,769	\$48,887	\$3,245	\$0	\$0	\$1,729,794	
22	LESS: OPERATING EXPENSE AND TAX			\$3,876,458	VARIOUS	\$0	\$921,669	\$0	\$344,242	\$373,438	\$634,473	\$44,862	\$3,094	\$0	\$0	\$1,554,681	
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.			-\$783	LN 6+DIRECT	\$0	-\$174	\$0	-\$78	-\$79	-\$135	-\$7	\$0	\$0	\$0	-\$310	
27	NET TAXABLE INCOME			\$444,599		\$0	\$99,457	\$0	\$44,479	\$44,625	\$76,431	\$4,032	\$152	\$0	\$0	\$175,423	
28	% DISTRIBUTION			100.00%		0.00%	22.37%	0.00%	10.00%	10.04%	17.19%	0.91%	0.03%	0.00%	0.00%	39.46%	
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		\$176,821	LN 28	\$0	\$39,555	\$0	\$17,690	\$17,748	\$30,397	\$1,604	\$60	\$0	\$0	\$69,767	
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$22,539	LN 28	\$0	\$5,042	\$0	\$2,255	\$2,262	\$3,875	\$204	\$8	\$0	\$0	\$8,893	
33	OPERATING TAXES - OTHER	7240		\$131,509	LN 2+DIRECT	\$0	\$31,250	\$0	\$13,624	\$13,626	\$23,719	\$1,239	\$46	\$0	\$0	\$48,006	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		-\$131,994	LN 28	\$0	-\$29,527	\$0	-\$13,205	-\$13,248	-\$22,691	-\$1,197	-\$45	\$0	\$0	-\$52,080	
35	TOTAL OPERATING TAXES			\$198,875		\$0	\$46,319	\$0	\$20,364	\$20,388	\$35,300	\$1,850	\$68	\$0	\$0	\$74,586	\$0

PYCOS Badger Telecom, Inc.

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	TXW	EAS	EXCHANGE	OTHER
1	ALLOCATED LOOPS - COE	\$4,787	SPF	\$0	\$1,182	\$0	\$11	\$520	\$877	\$18	\$0	\$0	\$0	\$2,177	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.70%	0.00%	0.23%	10.87%	18.33%	0.38%	0.00%	0.00%	0.00%	45.49%	
3	ALLOCATED LOOPS - CWF	\$4,787	SPF	\$0	\$1,182	\$0	\$11	\$520	\$877	\$18	\$0	\$0	\$0	\$2,177	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.70%	0.00%	0.23%	10.87%	18.33%	0.38%	0.00%	0.00%	0.00%	45.49%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$428	TOLL MOU	\$0	\$137	\$0	\$6	\$98	\$165	\$10	\$0	\$0	\$0	\$14	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	31.99%	0.00%	1.29%	22.79%	38.44%	2.22%	0.00%	0.00%	0.00%	3.27%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$10,354	CMM	\$0	\$3,260	\$0	\$183	\$2,323	\$3,917	\$337	\$0	\$0	\$0	\$333	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	31.49%	0.00%	1.77%	22.44%	37.83%	3.26%	0.00%	0.00%	0.00%	3.22%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$220	WB CKTS	\$0	\$0	\$0	\$141	\$0	\$0	\$11	\$1	\$0	\$0	\$67	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	64.09%	0.00%	0.00%	5.00%	0.45%		0.00%	30.45%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$169	WB CKTS	\$0	\$0	\$0	\$95	\$0	\$0	\$6	\$1	\$0	\$0	\$68	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	56.38%	0.00%	0.00%	3.26%	0.30%		0.00%	40.06%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$101	WB CKTS Les	\$0	\$0	\$0	\$95	\$0	\$0	\$6	\$1	\$0	\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	94.06%	0.00%	0.00%	5.45%	0.50%		0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$80,826	DIRECT	\$0	\$2,426			\$27,455	\$9,077					\$41,868	
16	PERCENT DISTRIBUTION	100.00%		0.00%	3.00%			33.97%	11.23%					51.80%	
17	ALLOCATED USERS	\$9,520		\$0	\$230	\$0	\$0	\$2,602	\$860	\$0	\$0	\$0	\$0	\$5,828	\$0
18	PERCENT DISTRIBUTION	100.00%		0.00%	2.42%	0.00%	0.00%	27.33%	9.03%	0.00%	0.00%	0.00%	0.00%	61.22%	\$0
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			25.05%	8.28%					33.33%	
CWC-1		CASH WORKING CAPITAL WORKSHEET													
LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TXW	EAS	EXCHANGE	
1	PLANT SPECIFIC EXPENSES	\$923,838	S-9, LN 27	\$0	\$210,379	\$0	\$103,753	\$98,088	\$171,860	\$9,372	\$335	\$0	\$0	\$330,051	
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$504,018	VARIOUS	\$0	\$166,341	\$0	\$49,698	\$21,662	\$86,520	\$4,520	\$166	\$0	\$0	\$175,111	
3	CUSTOMER OPERATIONS EXP - MARKETING	\$299,881	S-11, LN 12	\$0	\$57,238	\$0	\$5,620	\$22,134	\$38,265	\$8,262	\$1,143	\$0	\$0	\$167,220	
4	CUSTOMER OPERATIONS EXP - SERVICES	\$186,966	S-11, LN 44	\$0	\$48,962	\$0	\$1,878	\$31,820	\$14,540	\$1,431	\$178	\$0	\$0	\$88,158	
5	CORPORATE OPERATIONS EXPENSE	\$823,766	S-12, LN 13	\$0	\$189,259	\$0	\$67,545	\$87,903	\$133,054	\$10,608	\$866	\$0	\$0	\$334,530	
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)	\$176,821	S-12, LN 29 + 31	\$0	\$39,555	\$0	\$17,690	\$17,748	\$30,397	\$1,604	\$60	\$0	\$0	\$69,767	
10	STATE INCOME TAX (ACTUAL)	\$22,539	S-12, LN 32	\$0	\$5,042	\$0	\$2,255	\$2,262	\$3,875	\$204	\$8	\$0	\$0	\$8,893	
11	OTHER OPERATING TAX	\$131,509	S-12, LN 33	\$0	\$31,250	\$0	\$13,624	\$13,626	\$23,719	\$1,239	\$46	\$0	\$0	\$48,006	
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	GROSS RECEIPTS TAX (ACTUAL)	\$3,636	RECORDS	\$0	\$0	\$0	\$0	\$243	\$638	\$123	\$123	\$0	\$0	\$2,508	
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$3,072,974		\$0	\$748,026	\$0	\$262,061	\$295,486	\$502,868	\$37,363	\$2,925	\$0	\$0	\$1,224,244	
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	CASH WORKING CAPITAL	\$126,287		\$0	\$30,741	\$0	\$10,770	\$12,143	\$20,666	\$1,535	\$120	\$0	\$0	\$50,312	
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	\$126,287		\$0	\$30,741	\$0	\$10,770	\$12,143	\$20,666	\$1,535	\$120	\$0	\$0	\$50,312	

CWC-1

PYCOS Badger Telecom, LLC

47	FROZEN MAG SHIFT	\$0	\$31,106	\$0	\$0	\$0	\$0	\$0	(\$35,467)		\$3,232	\$0	\$1,129			
48	POST MAG REVENUE REQUIREMENT	\$1,513,893	\$900,385	\$0	\$0	\$0	\$0	\$869,279	\$0	\$143,878	\$0	\$294,295	\$0	\$35,991	\$0	\$139,345

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 MILEAGE FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$1,318,701	(NOTE A)	\$0	\$814,843	\$81,935	\$0	\$0	\$3,355	\$4,411	\$5,505	\$126,596	\$46,649	\$109,962	\$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%
3		RETURN ON INVESTMENT	\$148,354	LN 1*LN 2	\$0	\$91,670	\$9,218	\$0	\$0	\$377	\$496	\$619	\$14,242	\$5,248	\$12,371	\$7
4		ALLOW FOR FUNDS USED DURING CONST	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$148,354	LN 3-LN 4	\$0	\$91,670	\$9,218	\$0	\$0	\$377	\$496	\$619	\$14,242	\$5,248	\$12,371	\$7
6		FEDERAL INCOME TAX	\$80,018	LN 30	\$0	\$49,436	\$4,979	\$0	\$0	\$204	\$268	\$334	\$7,682	\$2,832	\$6,671	\$4
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$80,018	LN 6-LN 7	\$0	\$49,436	\$4,979	\$0	\$0	\$204	\$268	\$334	\$7,682	\$2,832	\$6,671	\$4
9		STATE AND LOCAL INCOME TAX	\$19,611	LN 36	\$0	\$12,116	\$1,220	\$0	\$0	\$50	\$66	\$82	\$1,883	\$694	\$1,635	\$1
10		STATE ITC AMORTIZATION	\$0	A-12, LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$19,611	LN 9-LN 1	\$0	\$12,116	\$1,220	\$0	\$0	\$50	\$66	\$82	\$1,883	\$694	\$1,635	\$1
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$1,265,911	A-8, LN 20	\$0	\$716,058	\$149,515	\$0	\$0	\$3,370	\$3,372	\$5,175	\$108,544	\$46,221	\$83,040	\$35,979
14		NONOPERATING EXP	\$0	A-8, LN 24	\$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
16		BASIS FOR GROSS RECEIPTS TAX	\$1,513,893		\$0	\$869,279	\$164,932	\$0	\$0	\$4,001	\$4,201	\$6,210	\$132,351	\$54,995	\$103,717	\$35,991
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$1,513,893	LN16+LN1	\$0	\$869,279	\$164,932	\$0	\$0	\$4,001	\$4,201	\$6,210	\$132,351	\$54,995	\$103,717	\$35,991
		SPECIAL ACCESS INCLUDING WBI														\$429,278
OPTIONAL GROSS UP INCOME TAX CALCULATION																
20		RETURN ON INVESTMENT	\$148,354	LN 3	\$0	\$91,670	\$9,218	\$0	\$0	\$377	\$496	\$619	\$14,242	\$5,248	\$12,371	\$7
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$252)	A-12, LN 2	\$0	(\$140)	(\$30)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$11)	(\$18)	(\$0)
23		TOTAL INCOME ADJUSTMENTS	(\$252)	LN21+LN2	\$0	(\$140)	(\$30)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$11)	(\$18)	(\$0)
24		RETURN LESS INCOME ADJ	\$148,606	LN20-LN2	\$0	\$91,810	\$9,247	\$0	\$0	\$378	\$497	\$621	\$14,266	\$5,259	\$12,388	\$7
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$148,606		\$0	\$91,810	\$9,247	\$0	\$0	\$378	\$497	\$621	\$14,266	\$5,259	\$12,388	\$7
27		FEDERAL TAXABLE INCOME	\$148,606		\$0	\$91,810	\$9,247	\$0	\$0	\$378	\$497	\$621	\$14,266	\$5,259	\$12,388	\$7
28	0.35	FEDERAL INCOME TAX	\$80,018	LN 27*FTI	\$0	\$49,436	\$4,979	\$0	\$0	\$204	\$268	\$334	\$7,682	\$2,832	\$6,671	\$4
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$80,018	LN28-LN2	\$0	\$49,436	\$4,979	\$0	\$0	\$204	\$268	\$334	\$7,682	\$2,832	\$6,671	\$4
31		STATE ITC AMORTIZATION	\$0	A-12, LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$228,624		\$0	\$141,246	\$14,227	\$0	\$0	\$582	\$764	\$955	\$21,948	\$8,091	\$19,059	\$11
33		STATE TAXABLE INCOME	\$228,624		\$0	\$141,246	\$14,227	\$0	\$0	\$582	\$764	\$955	\$21,948	\$8,091	\$19,059	\$11
34	0.079	STATE INCOME TAX	\$19,611	LN 33*ST	\$0	\$12,116	\$1,220	\$0	\$0	\$50	\$66	\$82	\$1,883	\$694	\$1,635	\$1
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMO	\$19,611	LN34-LN3	\$0	\$12,116	\$1,220	\$0	\$0	\$50	\$66	\$82	\$1,883	\$694	\$1,635	\$1
37		FEDERAL TAX AT MAXIMUM RATE	\$76,554		\$0	\$47,296	\$4,764	\$0	\$0	\$195	\$256	\$320	\$7,349	\$2,709	\$6,382	\$4
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$6,724)		\$0	(\$4,154)	(\$418)	\$0	\$0	(\$17)	(\$22)	(\$28)	(\$646)	(\$238)	(\$561)	(\$0)

PYCOS Badger Telecom, LLC

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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$359,182	A-3,LN 4	\$0	\$199,264	\$42,278	\$0	\$0	\$1,121	\$1,014	\$1,686	\$34,836	\$15,591	\$25,285	\$448	\$37,659	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$857,644	A-4,LN 21+25			\$857,644	\$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	\$2,086,213	A-4,LN 41	\$0	\$773,519		\$0		\$22,746		\$27,314	\$372,341	\$316,274		\$0	\$574,019	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0					\$0				\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$4,333,407	A-5,LN 21	\$0	\$3,268,746		\$0			\$20,573	\$6,888	\$334,348		\$512,931	\$0	\$189,921	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$4	\$6,605	\$0
8	2690	INTANGIBLE ASSETS	\$62,925	A-3,LN 15	\$0	\$34,951	\$7,415	\$0			\$178	\$296	\$6,110	\$2,735	\$4,435	\$4	\$6,605	\$0
9		TOTAL PLANT IN SERVICE	\$7,699,371		\$0	\$4,276,480	\$907,337	\$0	\$0	\$24,064	\$21,765	\$36,183	\$747,636	\$334,599	\$542,651	\$451	\$808,204	\$0
10		% DISTRIBUTION	100.000%		0.000%	55.543%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.710%	4.346%	7.048%	0.006%	10.497%	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
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$376,198	A-6,LN 13	\$0	\$208,953	\$44,333	\$0	\$0	\$1,176	\$1,063	\$1,768	\$36,530	\$16,349	\$26,514	\$22	\$39,490	\$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
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$8,075,570		\$0	\$4,485,433	\$951,671	\$0	\$0	\$25,240	\$22,829	\$37,951	\$784,166	\$350,948	\$569,166	\$473	\$847,693	\$0
16		% DISTRIBUTION	100.000%		0.000%	55.543%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.710%	4.346%	7.048%	0.006%	10.497%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVIC	\$6,660,746	A-7,LN 9	\$0	\$3,616,852	\$858,613	\$0	\$0	\$21,590	\$18,143	\$31,999	\$648,271	\$300,198	\$452,345	\$405	\$712,330	\$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
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPI	\$0	A-7,LN 17	\$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
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
22	4340	OPERATING DEFERRED INCOME TAX	\$148,209	A-7,LN 28	\$0	\$82,669	\$17,260	\$0	\$0	\$458	\$422	\$691	\$14,357	\$6,365	\$10,530	\$6	\$15,451	\$0
23	VAR	CUST. DEP. DEF ORS-NET & L-T LIAB.	\$0	A-7,LNS 30	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$1,266,615		\$0	\$785,913	\$75,797	\$0	\$0	\$3,192	\$4,263	\$5,260	\$121,638	\$44,385	\$106,291	\$62	\$119,913	\$0
25		% DISTRIBUTION	100.000%		0.000%	62.048%	5.984%	0.000%	0.000%	0.252%	0.337%	0.415%	9.596%	3.504%	8.392%	0.005%	9.467%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$10,576	A-3,LN 16	\$0	\$5,874	\$1,246	\$0	\$0	\$33	\$30	\$50	\$1,027	\$460	\$745	\$1	\$1,110	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LN17+L	\$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										
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSET	\$0	A-3,LN18+L	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$41,511	A-3,LN 10	\$0	\$23,056	\$4,892	\$0	\$0	\$130	\$117	\$195	\$4,031	\$1,804	\$2,926	\$2	\$4,357	\$0
31		NET TELEPHONE PLANT,M&S AND CASH WORKING CAPITAL	\$1,318,701		\$0	\$814,843	\$81,935	\$0	\$0	\$3,355	\$4,411	\$5,505	\$126,596	\$46,649	\$109,962	\$65	\$125,380	\$0
32		% DISTRIBUTION	100.000%		0.000%	61.791%	6.213%	0.000%	0.000%	0.254%	0.334%	0.417%	9.600%	3.537%	8.339%	0.005%	9.508%	0.000%

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 MILEAGE TERM	B&C	WBI	OPERATOR
		BASIS FOR GENERAL SUPPORT FACILITIES															
1a		CENTRAL OFFICE EQUIPMENT	\$2,943,858	A-4,LN 42	\$0	\$773,519	\$857,644	\$0	\$0	\$22,746		\$27,314	\$372,341	\$316,274	\$0	\$574,019	\$0
1b		INFORMATION ORIGINATING	\$0	A-5,LN 10	\$0	\$0							\$0		\$0		
1c		CABLE & WIRE FACILITIES	\$4,333,407	A-5,LN 23	\$0	\$3,268,746					\$20,573	\$6,888	\$334,348	\$512,931	\$0	\$189,921	\$0
1d		TOTAL	\$7,277,264		\$0	\$4,042,265	\$857,644	\$0	\$0	\$22,746	\$20,573	\$34,201	\$706,689	\$316,274	\$512,931	\$0	\$763,940
1e		% DISTRIBUTION	100.000%		0.000%	55.546%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.711%	4.346%	7.048%	0.000%	10.498%
	2110	GENERAL SUPPORT ASSETS															
2		ALLOCATED	\$347,388	LN 1e	\$0	\$192,962	\$40,941	\$0	\$0	\$1,086	\$982	\$1,633	\$33,735	\$15,098	\$24,485	\$0	\$36,467
3		GENERAL PURPOSE COMPUTERS	\$11,794	LN 1e & DIF	\$0	\$6,303	\$1,337	\$0	\$0	\$35	\$32	\$53	\$1,102	\$493	\$800	\$448	\$1,191
4		TOTAL GENERAL SUPPORT ASSETS	\$359,182		\$0	\$199,264	\$42,278	\$0	\$0	\$1,121	\$1,014	\$1,686	\$34,836	\$15,591	\$25,285	\$448	\$37,659
5		% DISTRIBUTION	100.000%		0.000%	55.477%	11.771%	0.000%	0.000%	0.312%	0.282%	0.469%	9.699%	4.341%	7.040%	0.125%	10.485%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$7,636,446		\$0	\$4,241,530	\$899,922	\$0	\$0	\$23,867	\$21,588	\$35,887	\$741,525	\$331,865	\$538,216	\$448	\$801,599
7		% DISTRIBUTION	100.000%		0.000%	55.543%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.710%	4.346%	7.048%	0.006%	10.497%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT					0								
9		COE,IOT,CWF,GENERAL SUPPORT															
10		AND EQUAL ACCESS EQUIPMENT	\$7,636,446		\$0	\$4,241,530	\$899,922	\$0	\$0	\$23,867	\$21,588	\$35,887	\$741,525	\$331,865	\$538,216	\$448	\$801,599
		% DISTRIBUTION	100.000%		0.000%	55.543%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.710%	4.346%	7.048%	0.006%	10.497%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$62,925	LN 10	\$0	\$34,951	\$7,415	\$0	\$0	\$197	\$178	\$296	\$6,110	\$2,735	\$4,435	\$4	\$6,605
16	1220	MATERIALS AND SUPPLIES	\$10,576	LN 10	\$0	\$5,874	\$1,246	\$0	\$0	\$33	\$30	\$50	\$1,027	\$460	\$745	\$1	\$1,110
17	1402	RTB STOCK	\$0	LN 10	\$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
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$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
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS															
22		FOR APPORTIONING PRESUBSCRIPTION	\$5,222,794		\$0	\$4,241,530	\$899,922	\$0	\$0	\$23,867	\$21,588	\$35,887					
		% DISTRIBUTION	100.000%		0.000%	81.212%	17.231%	0.000%	0.000%	0.457%	0.413%	0.687%					
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING	\$3,234,999				\$857,644	\$0	\$0	\$22,746	\$20,573	\$34,201	\$706,689	\$316,274	\$512,931		\$763,940
24		CARRIER ACCESS BILLING EXPENSES	\$234,000				26.511%	0.000%	0.000%	0.703%	0.636%	1.057%	21.845%	9.777%	15.856%		23.615%
		% DISTRIBUTION	100.000%														

PYCOS Badger Telecom, LLC

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%												
		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6						40%		60%						
		CENTRAL OFFICE EQUIPMENT																
6	2220	OPERATOR SYSTEMS																
7		MANUAL SWITCHBOARDS	\$0	LN 2			\$0		\$0								\$0	\$0
8		AUXILIARY SWITCHBOARDS																
9		- DIRECTORY ASSISTANCE	\$0	DIRECT					\$0									
10		- INTERCEPT	\$0	DIRECT			\$0											
11		- OTHER	\$0	DIRECT													\$0	\$0
12		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		TSPS																
14		- OPERATOR	\$0	LN 3			\$0		\$0								\$0	\$0
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
16		- 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	\$857,644	DIRECT			\$857,644											
24		EQUAL ACCESS	\$0	DIRECT				\$0										
25		TOTAL LOCAL SWITCH	\$857,644				\$857,644	\$0										
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$857,644				\$857,644	\$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 Badger Telecom, LLC

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

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
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$903,245	DIRECT						\$0			\$329,226				\$574,019	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680	\$0	DIRECT								\$0		\$0				
32		SUBSCRIBER LINE	\$816,635	LN 4/DIREC	\$0	\$773,519							\$43,115					
33		INTEREXCHANGE CIRCUIT																
34		FURNINSHED OTHERS	\$0	DIRECT								\$0		\$0				
35		ACCESS - BASIC	\$361,797	LN 5/DIRECT						\$18,209		\$27,314		\$316,274				
36		ACCESS - SPECIAL	\$0	DIRECT								\$0		\$0				
37		NON ACCESS	\$0	DIRECT													\$0	
38		TOTAL IX CIRCUIT	\$361,797							\$18,209		\$27,314		\$316,274			\$0	
39		HOST/REMOTE CIRCUIT	\$4,537	DIRECT						\$4,537				\$0				
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$2,086,213		\$0	\$773,519				\$22,746		\$27,314	\$372,341	\$316,274			\$574,019	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$2,943,858		\$0	\$773,519	\$857,644	\$0	\$0	\$22,746		\$27,314	\$372,341	\$316,274			\$574,019	\$0
43		% DISTRIBUTION	100.000%		0.000%	26.276%	29.133%	0.000%	0.000%	0.773%		0.928%	12.648%	10.744%			19.499%	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%				1%		1%	18%	15%			28%	

PYCOS Badger Telecom, LLC

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUIL 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							66%	34%					
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	DIRECT		\$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	\$3,299,156	LN 1/DIRECT	\$0	\$3,268,746						\$30,410					
14		EXCHANGE WIDEBAND AND WBI	\$493,858	DIRECT						\$0		\$303,937				\$189,921	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0			
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT							\$0			\$0			
16		INTEREXCHANGE WIDEBAND & DSL	\$511,789	DIRECT						\$0				\$511,789			
17a		IX TRUNK - ACCESS	\$21,493	LN 2/DIRECT						\$13,464	\$6,888			\$1,142			
17b		IX TRUNK - SPECIAL	\$0	DIRECT							\$0			\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT										\$0		\$0	
19		HOST/REMOTE	\$7,110	DIRECT						\$7,110				\$0			
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT													
21		TOTAL CABLE AND WIRE FACILITIES	\$4,333,407		\$0	\$3,268,746				\$20,573	\$6,888	\$334,348		\$512,931	\$0	\$189,921	
22		% DISTRIBUTION	100.000%		0.000%	75.431%				0.475%	0.159%	7.716%		11.837%		4.383%	
23		TOTAL CABLE & WIRE FACILITIES	\$4,333,407		\$0	\$3,268,746				\$20,573	\$6,888	\$334,348		\$512,931		\$189,921	
24		% DISTRIBUTION	100.000%		0.000%	75.431%				0.475%	0.159%	7.716%		11.837%		4.383%	

[illegible]

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	CHANNEL TERM	CHANNEL TERM				MILEAGE FACILITY		
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$325,158	A-3.LN 5	\$0	\$180,389	\$38,273	\$0	\$0	\$1,015	\$918	\$1,526	\$31,536	\$14,114	\$22,890	\$405	\$34,091	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$820,340	A-4.LN 47	\$0	\$0	\$820,340	\$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	\$1,887,071	A-4.LN 48	\$0	\$699,683	\$0	\$0	\$20,575	\$0	\$24,707	\$336,799	\$286,084	\$0	\$0	\$519,226	\$0	\$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	\$3,628,175	A-5.LN 22	\$0	\$2,736,780	\$0	\$0	\$0	\$17,225	\$5,767	\$279,935	\$0	\$429,455	\$0	\$159,013	\$0	\$0
9		TOTAL ACCUM DEPR - TPIS	\$6,660,746		\$0	\$3,616,852	\$858,613	\$0	\$21,590	\$18,143	\$31,999	\$648,271	\$300,198	\$452,345	\$405	\$712,330	\$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	\$6,660,746		\$0	\$3,616,852	\$858,613	\$0	\$21,590	\$18,143	\$31,999	\$648,271	\$300,198	\$452,345	\$405	\$712,330	\$0	\$0
12		% DISTRIBUTION	100.000%		0.000%	54.301%	12.891%	0.000%	0.000%	0.324%	0.272%	0.480%	9.733%	4.507%	6.791%	0.006%	10.694%	0.000%
ACCUMULATED AMORTIZATION																		
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3.LN 10 +	\$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	0.000%		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%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	\$4,611	A-3.LN 5	\$0	\$2,558	\$543	\$0	\$0	\$14	\$13	\$22	\$447	\$200	\$325	\$6	\$483	\$0
24		CENTRAL OFFICE EQUIP	\$54,542	A-4.LN 43	\$0	\$14,331	\$15,890	\$0	\$0	\$421	\$0	\$506	\$6,899	\$5,860	\$0	\$0	\$10,635	\$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	\$82,033	A-5.LN 22	\$0	\$61,879	\$0	\$0	\$0	\$0	\$389	\$130	\$6,329	\$0	\$9,710	\$0	\$3,995	\$0
27		UNDISTRIBUTED	\$7,023	A-3.LN 10	\$0	\$3,901	\$828	\$0	\$0	\$22	\$20	\$33	\$682	\$305	\$495	\$0	\$737	\$0
28		TOTAL NET DEFERRED INC TAX	\$148,209		\$0	\$82,669	\$17,260	\$0	\$0	\$458	\$422	\$691	\$14,357	\$6,365	\$10,530	\$6	\$15,451	\$0
29		% DISTRIBUTION	100.000%		0.000%	55.779%	11.646%	0.000%	0.000%	0.309%	0.285%	0.466%	9.687%	4.295%	7.105%	0.004%	10.425%	0.000%
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	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37																		

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT	DEDICATED	SPECIAL ACCESS		B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS			CHANNEL TERM	MILEAGE FACILITY				
1	6110	OPERATING EXPENSE AND TAX														
2	6120	NETWORK SUPPORT EXPENSE	\$2,851	A-9,LN 6	\$0	\$1,584	\$336	\$0	\$0	\$9	\$8	\$13	\$277	\$124	\$201	\$0 \$299
3	6210	GENERAL SUPPORT EXPENSE	\$78,166	A-9,LN 7	\$0	\$43,364	\$9,201	\$0	\$0	\$244	\$221	\$367	\$7,581	\$3,393	\$5,503	\$97 \$8,195
4	6210	CENTRAL OFFICE EXPENSE	\$117,925	A-9,LN 15	\$0	\$22,456	\$57,360	\$0	\$0	\$660	\$0	\$793	\$10,809	\$9,182	\$0	\$16,664
5	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	\$115,190	A-9,LN 24	\$0	\$86,889	\$0	\$0	\$0	\$0	\$547	\$183	\$8,888	\$0	\$13,635	\$0 \$5,048
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	\$157,256	A-10,LN 7	\$0	\$87,350	\$18,533	\$0	\$0	\$492	\$445	\$739	\$15,271	\$6,834	\$11,084	\$0 \$16,508
8	6540	ACCESS / USF EXPENSE	\$58,782	A-10,LN 8	\$0	\$58,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$62,858	A-11,LN 1	\$0	\$34,913	\$7,408	\$0	\$0	\$196	\$178	\$295	\$6,104	\$2,732	\$4,430	\$4 \$6,598
9	6620	SERVICES EXPENSE	\$50,840	A-11,LN29	\$0	\$10,609	\$4,751	\$0	\$0	\$126	\$114	\$189	\$2,905	\$1,300	\$2,109	\$25,597 \$3,140
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	\$256,804	A-12,LN 9	\$0	\$137,980	\$38,923	\$0	\$0	\$689	\$603	\$1,029	\$20,674	\$9,399	\$14,742	\$10,250 \$22,516
13		SUBTOTAL OPERATING EXPENSE	\$900,672		\$0	\$483,928	\$136,511	\$0	\$0	\$2,416	\$2,115	\$3,609	\$72,509	\$32,963	\$51,703	\$35,948 \$78,971
14		% DISTRIBUTION	100.000%		0.000%	53.730%	15.157%	0.000%	0.000%	0.268%	0.235%	0.401%	8.051%	3.660%	5.740%	3.991% 8.768%
15	6560	DEPRECIATION AND AMORTIZATION	\$320,444	A-10,LN 19-	\$0	\$207,266	\$7,716	\$0	\$0	\$813	\$1,130	\$1,355	\$31,684	\$11,308	\$28,184	\$29 \$30,959
16	7200	OTHER OPERATING TAX	\$44,874	A-12,LN 25	\$0	\$24,924	\$5,288	\$0	\$0	\$140	\$127	\$211	\$4,357	\$1,950	\$3,163	\$3 \$4,710
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	5240/7100/7?	RENT REVENUES/ OTHER INC/ G+L	(\$79)	A-10,LN 35	\$0	(\$60)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$6)	\$0	(\$9)	\$0 (\$3)
20		TOTAL OPERATING EXP & TAX	\$1,265,911		\$0	\$716,058	\$149,515	\$0	\$0	\$3,370	\$3,372	\$5,175	\$108,544	\$46,221	\$83,040	\$35,979 \$114,636
21		% DISTRIBUTION	100.000%		0.000%	56.565%	11.811%	0.000%	0.000%	0.266%	0.266%	0.409%	8.574%	3.651%	6.560%	2.842% 9.056%
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	A-3,LN 10	\$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
27	5330	END USER COMMON LINE 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

PYCOS Badger Telecom, LLC

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																
2		GEN SUPPORT, COE, IOT AND C&WF	\$7,636,446	VARIOUS	\$0	\$4,241,530	\$899,922	\$0	\$0	\$23,867	\$21,588	\$35,887	\$741,525	\$331,865	\$538,216	\$448	\$801,599	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8			\$0	\$0										
4		TOTAL	\$7,636,446		\$0	\$4,241,530	\$899,922	\$0	\$0	\$23,867	\$21,588	\$35,887	\$741,525	\$331,865	\$538,216	\$448	\$801,599	\$0
		% DISTRIBUTION	100.000%		0.000%	55.543%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.710%	4.346%	7.048%	0.006%	10.497%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE																
7	6120	NETWORK SUPPORT	\$2,851	LN 4	\$0	\$1,584	\$336	\$0	\$0	\$9	\$8	\$13	\$277	\$124	\$201	\$0	\$299	\$0
8		GENERAL SUPPORT	\$78,166	A-3, LN 5	\$0	\$43,364	\$9,201	\$0	\$0	\$244	\$221	\$367	\$7,581	\$3,393	\$5,503	\$97	\$8,195	\$0
9		TOTAL GENERAL SUPPORT EXP	\$81,017		\$0	\$44,948	\$9,537	\$0	\$0	\$253	\$229	\$380	\$7,858	\$3,517	\$5,704	\$98	\$8,495	\$0
		% DISTRIBUTION	100.000%		0.000%	55.480%	11.771%	0.000%	0.000%	0.312%	0.282%	0.469%	9.699%	4.341%	7.040%	0.120%	10.485%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$57,360	A-4, LN 47	\$0	\$0	\$57,360	\$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	\$60,565	A-4, LN 48	\$0	\$22,456	\$0	\$0	\$0	\$660		\$793	\$10,809	\$9,182			\$16,664	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$117,925		\$0	\$22,456	\$57,360	\$0	\$0	\$660		\$793	\$10,809	\$9,182			\$16,664	\$0
16		% DISTRIBUTION	100.000%		0.000%	19.043%	48.641%	0.000%	0.000%	0.560%		0.672%	9.166%	7.786%			14.131%	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	\$115,190	A-5, LN 22	\$0	\$86,889		\$0			\$547	\$183	\$8,888	\$0	\$13,635		\$5,048	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$314,132		\$0	\$154,293	\$66,896	\$0	\$0	\$913	\$776	\$1,356	\$27,555	\$12,699	\$19,338	\$98	\$30,207	\$0
26		% DISTRIBUTION	100.000%		0.000%	49.117%	21.296%	0.000%	0.000%	0.291%	0.247%	0.432%	8.772%	4.042%	6.156%	0.031%	9.616%	0.000%

PYCOS Badger Telecom, LLC

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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$2,943,858	A-4,LN 38	\$0	\$773,519	\$857,644	\$0	\$0	\$22,746		\$27,314	\$372,341	\$316,274		\$0	\$574,019	\$0
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0							\$0			\$0		
3		CABLE AND WIRE FACILITIES	\$4,333,407	A-5,LN 21	\$0	\$3,268,746		\$0			\$20,573	\$6,888	\$334,348		\$512,931	\$0	\$189,921	\$0
4		TOTAL	\$7,277,264		\$0	\$4,042,265	\$857,644	\$0	\$0	\$22,746	\$20,573	\$34,201	\$706,689	\$316,274	\$512,931	\$0	\$763,940	\$0
5		% DISTRIBUTION	100.000%		0.000%	55.546%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.711%	4.346%	7.048%	0.000%	10.498%	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	\$157,256	LN 5	\$0	\$87,350	\$18,533	\$0	\$0	\$492	\$445	\$739	\$15,271	\$6,834	\$11,084	\$0	\$16,508	\$0
8	6540	ACCESS / USF EXPENSE	\$58,782	DIRECT		\$58,782											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$22,132	A-3,LN 5	\$0	\$12,278	\$2,605	\$0	\$0	\$69	\$62	\$104	\$2,147	\$961	\$1,558	\$28	\$2,320	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$2,708	A-4,LN 47			\$2,708	\$0	\$0	\$0		\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$62,406	A-4,LN 48	\$0	\$23,139		\$0		\$680		\$817	\$11,138	\$9,461			\$17,171	\$0
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0		\$0			\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0						\$0						
16		CABLE AND WIRE FACILITIES	\$212,806	A-5,LN 22	\$0	\$160,522		\$0			\$1,010	\$338	\$16,419		\$25,189	\$0	\$9,327	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$300,053		\$0	\$195,940	\$5,313	\$0	\$0	\$750	\$1,073	\$1,259	\$29,704	\$10,422	\$26,747	\$28	\$28,818	\$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	\$300,053		\$0	\$195,940	\$5,313	\$0	\$0	\$750	\$1,073	\$1,259	\$29,704	\$10,422	\$26,747	\$28	\$28,818	\$0
20		% DISTRIBUTION	100.000%		0.000%	65.302%	1.771%	0.000%	0.000%	0.250%	0.358%	0.420%	9.900%	3.473%	8.914%	0.009%	9.604%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 +	\$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	\$20,391	A-3,LN 10	\$0	\$11,326	\$2,403	\$0	\$0	\$64	\$58	\$96	\$1,980	\$886	\$1,437	\$1	\$2,140	\$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	\$20,391		\$0	\$11,326	\$2,403	\$0	\$0	\$64	\$58	\$96	\$1,980	\$886	\$1,437	\$1	\$2,140	\$0
28		% DISTRIBUTION	100.000%		0.000%	55.543%	11.785%	0.000%	0.000%	0.313%	0.283%	0.470%	9.710%	4.346%	7.048%	0.006%	10.497%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$536,482		\$0	\$353,398	\$26,249	\$0	\$0	\$1,305	\$1,575	\$2,094	\$46,955	\$18,142	\$39,268	\$29	\$47,467	\$0
30		% DISTRIBUTION	100.000%		0.000%	65.873%	4.893%	0.000%	0.000%	0.243%	0.294%	0.390%	8.752%	3.382%	7.320%	0.005%	8.848%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7?	GEN SUPPORT ASSETS	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7?	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7?	CABLE & WIRE FACILITIES	\$79	A-5,LN 22	\$0	\$60		\$0			\$0	\$0	\$6		\$9	\$0	\$3	\$0
34	5240/7100/7?	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$79		\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$9	\$0	\$3	\$0

PYCOS Badger Telecom, LLC

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 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															
2		MARKETING	\$62,858	A-3, LN 10	\$0	\$34,913	\$7,408	\$0	\$196	\$178	\$295	\$6,104	\$2,732	\$4,430	\$4	\$6,598	\$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	\$0	DIRECT				\$0									
7	1.0	ALL OTHER															
8		LOCAL BUSINESS OFFICE															
9		- END USER SVC ORDER PROCESSING															
10		- PRESUBSCRIPTION	\$5,066	A-3, LN 22	\$0	\$4,114	\$873	\$0	\$23	\$21	\$35						
11		- OTHER	\$2,120	AL-1, LN 12								\$0				\$2,120	\$0
12		- END USER PAYMENT & COLLECTION	\$4,524	AL-1, LN 13		\$1,440						\$0				\$3,084	\$0
13		- END USER BILLING INQUIRY	\$1,566	AL-1, LN 14		\$0						\$0				\$1,566	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0											
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$13,276		\$0	\$5,554	\$873	\$0	\$23	\$21	\$35	\$0			\$6,770	\$0	
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING															
21		- TOLL TICKET PROCESSING	\$117	DIRECT												\$117	
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT												\$0	
23		- OTHER BILLING & COLLECTION	\$11,345	DIRECT												\$11,345	
24		- END USER COMMON LINE	\$2,002	DIRECT													
25		- CARRIER ACCESS BILLING (CABS)	\$9,472	A-3, LN 24		\$2,002	\$2,511	\$0	\$67	\$60	\$100	\$2,069	\$926	\$1,502	\$0	\$2,237	
26		SUBTOTAL CUSTOMER SERVICES	\$22,935		\$0	\$2,002	\$2,511	\$0	\$67	\$60	\$100	\$2,069	\$926	\$1,502	\$11,461	\$2,237	
27		TOTAL CAT 1 AND CAT 2	\$36,211		\$0	\$7,556	\$3,384	\$0	\$90	\$81	\$135	\$2,069	\$926	\$1,502	\$18,231	\$2,237	
28	3.0	% DISTRIBUTION	100.000%		0.000%	20.867%	9.345%	0.000%	0.000%	0.248%	0.224%	0.373%	5.714%	2.557%	4.147%	50.348%	6.177%
29		ALL OTHER CUSTOMER SERVICE	\$14,629	/LN 34	\$0	\$3,053	\$1,367	\$0	\$36	\$33	\$55	\$836	\$374	\$607	\$7,365	\$904	\$0
30		TOTAL SERVICES EXPENSE	\$50,840		\$0	\$10,609	\$4,751	\$0	\$126	\$114	\$189	\$2,905	\$1,300	\$2,109	\$25,597	\$3,140	\$0
31		% DISTRIBUTION	100.000%		0.000%	20.867%	9.345%	0.000%	0.000%	0.248%	0.224%	0.373%	5.714%	2.557%	4.147%	50.348%	6.177%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$113,698		\$0	\$45,522	\$12,159	\$0	\$322	\$292	\$485	\$9,009	\$4,032	\$6,539	\$25,600	\$9,739	\$0
33		% DISTRIBUTION	100.000%		0.000%	40.038%	10.694%	0.000%	0.000%	0.284%	0.257%	0.426%	7.923%	3.546%	5.751%	22.516%	8.565%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$36,211		\$0	\$7,556	\$3,384	\$0	\$90	\$81	\$135	\$2,069	\$926	\$1,502	\$18,231	\$2,237	\$0
35		% DISTRIBUTION	100.000%		0.000%	20.867%	9.345%	0.000%	0.000%	0.248%	0.224%	0.373%	5.714%	2.557%	4.147%	50.348%	6.177%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS			0.110513039	0.08062542	0	0	0.002138	0.0019341	0.0032152	0.0664344	0.0297323	0.0482196	0.5853711	0.0718165	

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP		TRAFFIC SENSITIVE EQUAL ACCESS		COMMON TRANSPORT		SPECIAL ACCESS				B&C	WBI	OPERATOR	
					CAPPED CL		SWITCHING		TERM	FACILITY	TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY					
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$314,132	A-9,LN 25	\$0	\$154,293	\$66,896	\$0	\$0	\$913	\$776	\$1,356	\$27,555	\$12,699	\$19,338	\$98	\$30,207	\$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	\$157,256	A-10,LN 8	\$0	\$87,350	\$18,533	\$0	\$0	\$492	\$445	\$739	\$15,271	\$6,834	\$11,084	\$0	\$16,508	\$0
5		ACCESS CHARGE EXPENSE	\$58,782	A-10,LN 9	\$0	\$58,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$113,698	A-11,LN 31	\$0	\$45,522	\$12,159	\$0	\$0	\$322	\$292	\$485	\$9,009	\$4,032	\$6,539	\$25,600	\$9,739	\$0
7		TOTAL BIG THREE EXPENSES	\$643,868		\$0	\$345,948	\$97,588	\$0	\$0	\$1,727	\$1,512	\$2,580	\$51,835	\$23,565	\$36,961	\$25,698	\$56,454	\$0
		% DISTRIBUTION	100.00%		0.00%	53.730%	15.157%	0.00%	0.00%	0.268%	0.235%	0.401%	8.051%	3.660%	5.740%	3.991%	8.768%	0.00%
8	6710	CORPORATE OPERATING EXPENSE EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$256,804	LN 7	\$0	\$137,980	\$38,923	\$0	\$0	\$689	\$603	\$1,029	\$20,674	\$9,399	\$14,742	\$10,250	\$22,516	\$0
10		TOTAL CORPORATE OPERATIONS	\$256,804		\$0	\$137,980	\$38,923	\$0	\$0	\$689	\$603	\$1,029	\$20,674	\$9,399	\$14,742	\$10,250	\$22,516	\$0
11		% DISTRIBUTION	100.00%		0.00%	53.730%	15.157%	0.00%	0.00%	0.268%	0.235%	0.401%	8.051%	3.660%	5.740%	3.991%	8.768%	0.00%
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 & Environ. 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 & ETC	(\$252)	A-3,LN 10	\$0	(\$140)	(\$30)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$11)	(\$18)	(\$0)	(\$26)	\$0
21		TOTAL	(\$252)		\$0	(\$140)	(\$30)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$11)	(\$18)	(\$0)	(\$26)	\$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	\$44,874	A-3,LN 10	\$0	\$24,924	\$5,288	\$0	\$0	\$140	\$127	\$211	\$4,357	\$1,950	\$3,163	\$3	\$4,710	\$0
26		TOTAL OPERATING TAXES	\$44,874		\$0	\$24,924	\$5,288	\$0	\$0	\$140	\$127	\$211	\$4,357	\$1,950	\$3,163	\$3	\$4,710	\$0

TYCOS Badger Telecom, LLC
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
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$4,310,961	S-2, LN 35	\$0	\$939,583	\$0	\$449,277	\$421,885	\$718,655	\$46,459	\$1,826	\$0	\$0	\$1,733,276
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
3	RETURN ON INVESTMENT	\$484,983	LN1*LN 2	\$0	\$105,703	\$0	\$50,544	\$47,462	\$80,849	\$5,227	\$205	\$0	\$0	\$194,994
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$484,983	LN3-LN4	\$0	\$105,703	\$0	\$50,544	\$47,462	\$80,849	\$5,227	\$205	\$0	\$0	\$194,994
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$261,566	LN 28	\$0	\$57,009	\$0	\$27,260	\$25,598	\$43,604	\$2,819	\$111	\$0	\$0	\$105,166
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$261,566	LN 6-LN 7	\$0	\$57,009	\$0	\$27,260	\$25,598	\$43,604	\$2,819	\$111	\$0	\$0	\$105,166
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$64,103	LN 33	\$0	\$13,971	\$0	\$6,681	\$6,273	\$10,686	\$691	\$27	\$0	\$0	\$25,774
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$64,103	LN 9-LN 10	\$0	\$13,971	\$0	\$6,681	\$6,273	\$10,686	\$691	\$27	\$0	\$0	\$25,774
13	OPERATING EXPENSE AND TAX	\$3,989,986	S-8, LN 20	\$0	\$931,002	\$0	\$388,480	\$377,654	\$641,112	\$51,485	\$3,260	\$0	\$0	\$1,596,993
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	\$4,800,638	5+8+11thru15	\$0	\$1,107,686	\$0	\$472,964	\$456,987	\$776,252	\$60,221	\$3,603	\$0	\$0	\$1,922,926
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.10%	0.00%	0.00%	0.00%	0.10%
18	GROSS RECEIPTS/PSC TAX	\$3,305	LN 16*LN 17	\$0	\$0	\$0	\$0	\$469	\$797	\$62	\$4	\$0	\$0	\$1,974
19	TOTAL REVENUE REQUIREMENT	\$4,803,944		\$0	\$1,107,686	\$0	\$472,964	\$457,456	\$777,048	\$60,283	\$3,607	\$0	\$0	\$1,924,900

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

OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$484,983	LN 3	\$0	\$105,703	\$0	\$50,544	\$47,462	\$80,849	\$5,227	\$205	\$0	\$0	\$194,994
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	(\$783)	S-12, LN 25+26	\$0	(\$170)	\$0	(\$82)	(\$77)	(\$131)	(\$8)	(\$0)	\$0	\$0	(\$315)
23	TOTAL INCOME ADJUSTMENTS	(\$783)	LN 21+22	\$0	(\$170)	\$0	(\$82)	(\$77)	(\$131)	(\$8)	(\$0)	\$0	\$0	(\$315)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$485,766		\$0	\$105,873	\$0	\$50,626	\$47,539	\$80,979	\$5,235	\$206	\$0	\$0	\$195,308
26	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$57,009	\$0	\$27,260	\$25,598	\$43,604	\$2,819	\$111	\$0	\$0	\$105,166
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$261,566	LN26-LN27	\$0	\$57,009	\$0	\$27,260	\$25,598	\$43,604	\$2,819	\$111	\$0	\$0	\$105,166
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$747,333	LN25+LN28-S-12	\$0	\$162,882	\$0	\$77,886	\$73,137	\$124,584	\$8,054	\$317	\$0	\$0	\$300,474
31	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$13,971	\$0	\$6,681	\$6,273	\$10,686	\$691	\$27	\$0	\$0	\$25,774
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$64,103		\$0	\$13,971	\$0	\$6,681	\$6,273	\$10,686	\$691	\$27	\$0	\$0	\$25,774

TYCOS Badger Telecom, LLC

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		\$1,050,234	S-3, LN 10	\$0	\$237,116	\$0	\$109,329	\$109,381	\$190,066	\$11,054	\$415	\$0	\$0	\$392,873	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$2,246,093	S-4, LN 52	\$0	\$852,909	\$0	\$0	\$462,426	\$909,937	\$0	\$0	\$0	\$0	\$20,821	\$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		\$5,600,963	S-4, LN 78	\$0	\$916,655	\$0	\$1,403,326	\$419,461	\$704,678	\$130,919	\$4,346	\$0	\$0	\$2,021,580	\$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		\$15,383,181	S-5, LN 42	\$0	\$3,474,649	\$0	\$1,014,165	\$1,537,163	\$2,588,695	\$114,018	\$4,855	\$0	\$0	\$6,649,634	\$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		\$210,810	S-3, LN 36	\$0	\$47,596	\$0	\$21,946	\$21,956	\$38,152	\$2,219	\$83	\$0	\$0	\$78,858	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$24,491,279		\$0	\$5,528,924	\$0	\$2,548,765	\$2,550,386	\$4,431,528	\$258,210	\$9,699	\$0	\$0	\$9,163,766	\$0
10	% DISTRIBUTION			100.000%		0.000%	22.575%	0.000%	10.407%	10.413%	18.094%	1.054%	0.040%	0.000%	0.000%	37.416%	0.000%
11	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM	2003		\$777,077	S-6, LN 15	\$0	\$175,502	\$0	\$80,969	\$80,968	\$140,709	\$8,137	\$305	\$0	\$0	\$290,487	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$25,268,356		\$0	\$5,704,426	\$0	\$2,629,734	\$2,631,354	\$4,572,237	\$266,347	\$10,004	\$0	\$0	\$9,454,254	\$0
18	% DISTRIBUTION			100.000%		0.000%	22.575%	0.000%	10.407%	10.414%	18.095%	1.054%	0.040%	0.000%	0.000%	37.415%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$20,787,264	S-7, LN 18	\$0	\$4,728,476	\$0	\$2,159,358	\$2,190,540	\$3,820,090	\$218,301	\$8,180	\$0	\$0	\$7,662,319	\$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		\$323,491	S-7, LN 32	\$0	\$73,047	\$0	\$33,519	\$33,679	\$58,501	\$3,383	\$127	\$0	\$0	\$121,234	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$4,157,602		\$0	\$902,903	\$0	\$436,857	\$407,135	\$693,646	\$44,663	\$1,698	\$0	\$0	\$1,670,700	\$0
27	% DISTRIBUTION			100.000%		0.000%	21.717%	0.000%	10.507%	9.793%	16.684%	1.074%	0.041%	0.000%	0.000%	40.184%	0.000%
28	MATERIALS AND SUPPLIES	1220		\$33,820	S-6, LN 31	\$0	\$7,639	\$0	\$2,231	\$3,379	\$5,691	\$251	\$11	\$0	\$0	\$14,619	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$119,539		\$0	\$29,042	\$0	\$10,189	\$11,370	\$19,318	\$1,545	\$118	\$0	\$0	\$47,957	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$4,310,961		\$0	\$939,583	\$0	\$449,277	\$421,885	\$718,655	\$46,459	\$1,826	\$0	\$0	\$1,733,276	\$0
36	% DISTRIBUTION			100.000%		0.000%	21.795%	0.000%	10.422%	9.786%	16.670%	1.078%	0.042%	0.000%	0.000%	40.206%	0.000%

TYCOS Badger Telecom, LLC

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			\$1,549,626		\$0	\$346,659	\$0	\$127,486	\$165,122	\$249,476	\$21,180	\$1,689	\$0	\$0	\$638,013	\$0
3	% DISTRIBUTION			100.000%		0.000%	22.370%	0.000%	8.227%	10.656%	16.099%	1.367%	0.109%	0.000%	0.000%	41.172%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$23,230,236		\$0	\$5,244,212	\$0	\$2,417,491	\$2,419,049	\$4,203,311	\$244,937	\$9,201	\$0	\$0	\$8,692,035	\$0
6	% DISTRIBUTION			100.000%		0.000%	22.575%	0.000%	10.407%	10.413%	18.094%	1.054%	0.040%	0.000%	0.000%	37.417%	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)			\$1,021,178	LN 6+DIRECT	\$0	\$230,555	\$0	\$106,303	\$106,354	\$184,806	\$10,749	\$404	\$0	\$0	\$382,007	\$0
9	GENERAL PURPOSE COMPUTERS			\$29,056	LN 6+DIRECT	\$0	\$6,561	\$0	\$3,026	\$3,027	\$5,260	\$305	\$11	\$0	\$0	\$10,866	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,050,234		\$0	\$237,116	\$0	\$109,329	\$109,381	\$190,066	\$11,054	\$415	\$0	\$0	\$392,873	\$0
11	% DISTRIBUTION			100.000%		0.000%	22.577%	0.000%	10.410%	10.415%	18.097%	1.053%	0.040%	0.000%	0.000%	37.408%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$24,280,470		\$0	\$5,481,328	\$0	\$2,526,820	\$2,528,430	\$4,393,377	\$255,992	\$9,616	\$0	\$0	\$9,084,908	\$0
14	% DISTRIBUTION			100.000%		0.000%	22.575%	0.000%	10.407%	10.413%	18.094%	1.054%	0.040%	0.000%	0.000%	37.417%	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			\$24,280,470		\$0	\$5,481,328	\$0	\$2,526,820	\$2,528,430	\$4,393,377	\$255,992	\$9,616	\$0	\$0	\$9,084,908	\$0
33	% DISTRIBUTION			100.000%		0.000%	22.575%	0.000%	10.407%	10.413%	18.094%	1.054%	0.040%	0.000%	0.000%	37.417%	0.000%
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$210,810	LN 33	\$0	\$47,596	\$0	\$21,946	\$21,956	\$38,152	\$2,219	\$83	\$0	\$0	\$78,858	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$210,810		\$0	\$47,596	\$0	\$21,946	\$21,956	\$38,152	\$2,219	\$83	\$0	\$0	\$78,858	\$0
37	% DISTRIBUTION			100.000%		0.000%	22.578%	0.000%	10.410%	10.415%	18.098%	1.052%	0.040%	0.000%	0.000%	37.407%	0.000%

[illegible]

TYCOS Badger Telecom, LLC

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
	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	\$2,246,093	LN 13	\$0	\$852,909	\$0	\$0	\$462,426	\$909,937	\$0	\$0	\$0	\$0	\$20,821	\$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			\$2,246,093		\$0	\$852,909	\$0	\$0	\$462,426	\$909,937	\$0	\$0	\$0	\$0	\$20,821	\$0
51	% DISTRIBUTION			100.000%		0.000%	37.973%	0.000%	0.000%	20.588%	40.512%	0.000%	0.000%	0.000%	0.000%	0.927%	0.000%
52	TOTAL SWITCHING EQUIPMENT			\$2,246,093		\$0	\$852,909	\$0	\$0	\$462,426	\$909,937	\$0	\$0	\$0	\$0	\$20,821	\$0
53	% DISTRIBUTION			100.000%		0.000%	37.973%	0.000%	0.000%	20.588%	40.512%	0.000%	0.000%	0.000%	0.000%	0.927%	0.000%
	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$652,699	AL-1, LN12	\$0	\$0	\$0	\$342,510	\$0	\$0	\$23,211	\$2,110	\$0	\$0	\$284,867	\$0
56	EXCH TRUNK - EAS		4.121	\$14,433	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,433	\$0
57	4.11D - DSL EQUIP		4.11D	\$646,662	DIRECT	\$0	\$0	\$0	\$646,662	\$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	\$3,483,708	AL-1, LN 2	\$0	\$859,371	\$0	\$8,920	\$378,192	\$637,756	\$14,597	\$0	\$0	\$0	\$1,584,871	\$0
61	4.122PL - EXCH-PL = DSO		4.122 P	\$205,930	DIRECT	\$0	\$0	\$0	\$40,751	\$0	\$0	\$64,921	\$0	\$0	\$0	\$100,258	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$5,003,430		\$0	\$859,371	\$0	\$1,038,843	\$378,192	\$637,756	\$102,729	\$2,110	\$0	\$0	\$1,984,429	\$0
63	% DISTRIBUTION			100.000%		0.000%	17.176%	0.000%	20.763%	7.559%	12.746%	2.053%	0.042%	0.000%	0.000%	39.661%	0.000%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$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	\$389,224	AL-1, LN14	\$0	\$0	\$0	\$362,399	\$0	\$0	\$24,589	\$2,235	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$162,212	AL-1, LN6	\$0	\$51,893	\$0	\$2,084	\$36,975	\$62,353	\$3,600	\$0	\$0	\$0	\$5,306	\$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			\$551,435		\$0	\$51,893	\$0	\$364,483	\$36,975	\$62,353	\$28,190	\$2,235	\$0	\$0	\$5,306	\$0
71	% DISTRIBUTION			100.000%		0.000%	9.411%	0.000%	66.097%	6.705%	11.307%	5.112%	0.405%	0.000%	0.000%	0.962%	0.000%
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$46,099	LN 15+DIRECT	\$0	\$5,391	\$0	\$0	\$4,294	\$4,569	\$0	\$0	\$0	\$0	\$31,845	\$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			\$46,099		\$0	\$5,391	\$0	\$0	\$4,294	\$4,569	\$0	\$0	\$0	\$0	\$31,845	\$0
76	% DISTRIBUTION			100.000%		0.000%	11.694%	0.000%	0.000%	9.314%	9.912%	0.000%	0.000%	0.000%	0.000%	69.080%	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			\$5,600,963		\$0	\$916,655	\$0	\$1,403,326	\$419,461	\$704,678	\$130,919	\$4,346	\$0	\$0	\$2,021,580	\$0
79	% DISTRIBUTION			100.000%		0.000%	16.366%	0.000%	25.055%	7.489%	12.581%	2.337%	0.078%	0.000%	0.000%	36.093%	0.000%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$7,847,056		\$0	\$1,769,563	\$0	\$1,403,326	\$881,886	\$1,614,615	\$130,919	\$4,346	\$0	\$0	\$2,042,401	\$0
81	% DISTRIBUTION			100.000%		0.000%	22.551%	0.000%	17.883%	11.238%	20.576%	1.668%	0.055%	0.000%	0.000%	26.028%	0.000%

TYCOS Badger Telecom, LLC

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%	11.002%	18.553%	0.000%	0.000%	0.000%	0.000%	45.445%	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%	24.669%	0.000%	0.256%	10.856%	18.307%	0.418%	0.000%	0.000%	0.000%	45.494%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.000%	0.000%	52.541%	0.000%	0.000%	3.551%	0.323%	0.000%	0.000%	43.585%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	93.125%	0.000%	0.000%	6.302%	0.573%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	31.487%	0.000%	1.766%	22.435%	37.834%	3.258%	0.000%	0.000%	0.000%	3.220%	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%	11.694%	0.000%	0.000%	9.314%	9.912%	0.000%	0.000%	0.000%	0.000%	69.080%	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			\$13,974,452	LN 3	\$0	\$3,447,296	\$0	\$35,753	\$1,517,086	\$2,558,307	\$58,506	\$0	\$0	\$0	\$6,357,503	\$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	\$13,974,452		\$0	\$3,447,296	\$0	\$35,753	\$1,517,086	\$2,558,307	\$58,506	\$0	\$0	\$0	\$6,357,503	\$0
22	EXCHANGE WIDEBAND - JOINT			\$544,333	LN 4	\$0	\$0	\$0	\$285,957	\$0	\$0	\$19,334	\$1,758	\$0	\$0	\$237,284	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$187,807	DIRECT	\$0	\$0	\$0	\$187,807	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$732,140		\$0	\$0	\$0	\$473,764	\$0	\$0	\$19,334	\$1,758	\$0	\$0	\$237,284	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$11,406	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,406	\$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	\$11,406		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,406	\$0
28	INTEREXCHANGE WIDEBAND			\$540,677	LN 5	\$0	\$0	\$0	\$503,507	\$0	\$0	\$34,073	\$3,098	\$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	\$540,677		\$0	\$0	\$0	\$503,507	\$0	\$0	\$34,073	\$3,098	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$64,634	LN 6	\$0	\$20,351	\$0	\$1,142	\$14,501	\$24,454	\$2,106	\$0	\$0	\$0	\$2,081	\$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	\$64,634		\$0	\$20,351	\$0	\$1,142	\$14,501	\$24,454	\$2,106	\$0	\$0	\$0	\$2,081	\$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			\$59,872	LN 8	\$0	\$7,001	\$0	\$0	\$5,576	\$5,935	\$0	\$0	\$0	\$0	\$41,360	\$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	\$59,872		\$0	\$7,001	\$0	\$0	\$5,576	\$5,935	\$0	\$0	\$0	\$0	\$41,360	\$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			\$15,383,181		\$0	\$3,474,649	\$0	\$1,014,165	\$1,537,163	\$2,588,695	\$114,018	\$4,855	\$0	\$0	\$6,649,634	\$0
43	% DISTRIBUTION			100.000%		0.000%	22.587%	0.000%	6.593%	9.992%	16.828%	0.741%	0.032%	0.000%	0.000%	43.227%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	S-2.LN 10	0.000%	22.576%	0.000%	10.408%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.413%	0.000%
2	CABLE AND WIRE FACILITIES	2410		100.000%	S-5.LN 43	0.000%	22.587%	0.000%	6.597%	9.992%	16.828%	0.741%	0.032%	0.000%	0.000%	43.224%	0.000%
3	EQUAL ACCESS MOU'S			100.000%	INPUT	0.000%	45.016%	0.000%	0.000%	0.000%	54.984%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	OTHER TELECOMMUNICATIONS PLANT 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			\$777,077	LN 1+DIRECT	\$0	\$175,502	\$0	\$80,969	\$80,968	\$140,709	\$8,137	\$305	\$0	\$0	\$290,487	\$0
15	TOTAL TPUC - SHORT TERM			\$777,077		\$0	\$175,502	\$0	\$80,969	\$80,968	\$140,709	\$8,137	\$305	\$0	\$0	\$290,487	\$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			\$777,077		\$0	\$175,502	\$0	\$80,969	\$80,968	\$140,709	\$8,137	\$305	\$0	\$0	\$290,487	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER			\$33,820	LN 2+DIRECT	\$0	\$7,639	\$0	\$2,231	\$3,379	\$5,691	\$251	\$11	\$0	\$0	\$14,619	\$0
32	TOTAL			\$33,820		\$0	\$7,639	\$0	\$2,231	\$3,379	\$5,691	\$251	\$11	\$0	\$0	\$14,619	\$0
32	% DISTRIBUTION			100.000%		0.000%	22.587%	0.000%	6.597%	9.992%	16.828%	0.741%	0.032%	0.000%	0.000%	43.224%	0.000%
33	INVESTMENT IN NONAFFILIATED COMPANIES	1402															
34	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	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

[illegible]

S-8, 1 of 1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$8,092	S-9,LN 7	\$0	\$1,827	\$0	\$842	\$843	\$1,464	\$85	\$3	\$0	\$0	\$3,027	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$221,741	S-9,LN 8	\$0	\$50,062	\$0	\$23,081	\$23,093	\$40,128	\$2,335	\$88	\$0	\$0	\$82,954	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$278,425	S-9,LN 15	\$0	\$62,814	\$0	\$49,779	\$31,307	\$57,324	\$4,638	\$154	\$0	\$0	\$72,408	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$366,340	S-9,LN 25	\$0	\$82,742	\$0	\$24,177	\$36,605	\$61,645	\$2,712	\$116	\$0	\$0	\$158,343	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$446,446	S-10,LN 13	\$0	\$100,794	\$0	\$46,471	\$46,495	\$80,792	\$4,701	\$177	\$0	\$0	\$167,016	\$0
9	ACCESS / USF EXPENSE	6540		\$32,403	S-10,LN 14	\$0	\$58,782	\$0	\$0	(\$26,379)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$282,600	S-11,LN 12	\$0	\$53,940	\$0	\$5,296	\$20,859	\$36,060	\$7,786	\$1,077	\$0	\$0	\$157,583	\$0
10	SERVICES EXPENSE	6620		\$175,816	S-11,LN 44	\$0	\$46,370	\$0	\$1,763	\$29,856	\$13,655	\$1,343	\$167	\$0	\$0	\$82,662	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$775,964	S-12,LN 11+12	\$0	\$177,658	\$0	\$63,406	\$82,125	\$124,079	\$10,534	\$840	\$0	\$0	\$317,322	\$0
13	SUBTOTAL OPERATING EXPENSES			\$2,587,826		\$0	\$634,988	\$0	\$214,816	\$244,804	\$415,146	\$34,135	\$2,621	\$0	\$0	\$1,041,316	\$0
14	% DISTRIBUTION			100.000%		0.000%	24.538%	0.000%	8.301%	9.460%	16.042%	1.319%	0.101%	0.000%	0.000%	40.239%	0.000%
15	DEPRECIATION AND AMORTIZATION	6560		\$1,278,317	S-10,LN 22+29	\$0	\$266,689	\$0	\$160,946	\$120,135	\$203,870	\$16,064	\$591	\$0	\$0	\$510,022	\$0
16	OTHER OPERATING TAX	7240		\$124,110	S-12,LN 33	\$0	\$29,385	\$0	\$12,735	\$12,742	\$22,141	\$1,288	\$48	\$0	\$0	\$45,770	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$267)	S-10,LN 37	\$0	(\$60)	\$0	(\$18)	(\$27)	(\$45)	(\$2)	(\$0)	\$0	\$0	(\$115)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$3,989,986		\$0	\$931,002	\$0	\$388,480	\$377,654	\$641,112	\$51,485	\$3,260	\$0	\$0	\$1,596,993	\$0
21	% DISTRIBUTION			100.000%		0.000%	23.333%	0.000%	9.736%	9.465%	16.068%	1.290%	0.082%	0.000%	0.000%	40.025%	0.000%
22	NON OPERATING EXPENSE	7370															
23	ABANDONED CONSTRUCTION			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL NON OPERATING EXPENSE			\$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	UNCOLLECTIBLES																
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Badger Telecom, LLC

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.000%	S-3, LN 11	0.000%	22.576%	0.000%	10.408%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.413%	0.000%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.000%	S-4, LN 81	0.000%	22.558%	0.000%	17.880%	11.243%	20.585%	1.667%	0.055%	0.000%	0.000%	26.013%	0.000%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.000%	S-5, LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.000%	S-5, LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT	2310		0.000%	S-5, LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES	2410		100.000%	S-5, LN 43	0.000%	22.587%	0.000%	6.597%	9.992%	16.828%	0.741%	0.032%	0.000%	0.000%	43.224%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$8,092	LN 1+DIRECT	\$0	\$1,827	\$0	\$842	\$843	\$1,464	\$85	\$3	\$0	\$0	\$3,027	\$0
8	GENERAL SUPPORT	6120		\$221,741	LN 1+DIRECT	\$0	\$50,062	\$0	\$23,081	\$23,093	\$40,128	\$2,335	\$88	\$0	\$0	\$82,954	\$0
9	TOTAL GENERAL SUPPORT EXP			\$229,833		\$0	\$51,889	\$0	\$23,924	\$23,936	\$41,592	\$2,420	\$91	\$0	\$0	\$85,981	\$0
10	% DISTRIBUTION			100.000%		0.000%	22.577%	0.000%	10.409%	10.415%	18.097%	1.053%	0.040%	0.000%	0.000%	37.410%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$137,113	LN 2+DIRECT	\$0	\$30,934	\$0	\$24,514	\$15,418	\$28,230	\$2,284	\$76	\$0	\$0	\$35,658	\$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		\$141,312	LN 2+DIRECT	\$0	\$31,881	\$0	\$25,265	\$15,890	\$29,094	\$2,354	\$78	\$0	\$0	\$36,751	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$278,425		\$0	\$62,814	\$0	\$49,779	\$31,307	\$57,324	\$4,638	\$154	\$0	\$0	\$72,408	\$0
16	% DISTRIBUTION			100.000%		0.000%	22.561%	0.000%	17.879%	11.244%	20.589%	1.666%	0.055%	0.000%	0.000%	26.006%	0.000%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$366,340	LN 6	\$0	\$82,742	\$0	\$24,177	\$36,605	\$61,645	\$2,712	\$116	\$0	\$0	\$158,343	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$366,340		\$0	\$82,742	\$0	\$24,177	\$36,605	\$61,645	\$2,712	\$116	\$0	\$0	\$158,343	\$0
26	% DISTRIBUTION			100.000%		0.000%	22.586%	0.000%	6.600%	9.992%	16.827%	0.740%	0.032%	0.000%	0.000%	43.223%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$874,597		\$0	\$197,445	\$0	\$97,880	\$91,848	\$160,561	\$9,771	\$360	\$0	\$0	\$316,733	\$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			\$644,765		\$0	\$145,556	\$0	\$73,956	\$67,912	\$118,969	\$7,350	\$269	\$0	\$0	\$230,752	\$0
30	% DISTRIBUTION			100.000%		0.000%	22.575%	0.000%	11.470%	10.533%	18.452%	1.140%	0.042%	0.000%	0.000%	35.788%	0.000%

TYCOS Badger Telecom, LLC

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	S-2, LN 10	0.000%	22.576%	0.000%	10.408%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.413%	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%	22.576%	0.000%	10.408%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.413%	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%	22.576%	0.000%	10.408%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.413%	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		\$446,446	LN 7+DIRECT	\$0	\$100,794	\$0	\$46,471	\$46,495	\$80,792	\$4,701	\$177	\$0	\$0	\$167,016	\$0
14	ACCESS / USF EXPENSE	6540		\$32,403	DIRECT	\$0	\$58,782	\$0	\$0	(\$26,379)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$50,758	S-3, LN 11	\$0	\$11,463	\$0	\$5,287	\$5,288	\$9,189	\$532	\$20	\$0	\$0	\$18,978	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$18,413	S-4, LN 53	\$0	\$6,992	\$0	\$0	\$3,791	\$7,460	\$0	\$0	\$0	\$0	\$171	\$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			\$399,793	S-4, LN 79	\$0	\$65,429	\$0	\$100,128	\$29,940	\$50,299	\$9,354	\$311	\$0	\$0	\$144,332	\$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			\$752,317	S-5, LN 43	\$0	\$169,929	\$0	\$49,595	\$75,175	\$126,601	\$5,576	\$237	\$0	\$0	\$325,203	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,221,281		\$0	\$253,813	\$0	\$155,010	\$114,195	\$193,549	\$15,463	\$568	\$0	\$0	\$488,684	\$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			\$1,221,281		\$0	\$253,813	\$0	\$155,010	\$114,195	\$193,549	\$15,463	\$568	\$0	\$0	\$488,684	\$0
25	% DISTRIBUTION			100.000%		0.000%	20.782%	0.000%	12.692%	9.350%	15.848%	1.266%	0.047%	0.000%	0.000%	40.014%	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		\$57,035	LN 5+DIRECT	\$0	\$12,877	\$0	\$5,937	\$5,940	\$10,321	\$601	\$23	\$0	\$0	\$21,338	\$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			\$57,035		\$0	\$12,877	\$0	\$5,937	\$5,940	\$10,321	\$601	\$23	\$0	\$0	\$21,338	\$0
32	% DISTRIBUTION			100.000%		0.000%	22.576%	0.000%	10.409%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.412%	0.000%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$0	S-3, LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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		\$267	S-5, LN 43+DIR	\$0	\$60	\$0	\$18	\$27	\$45	\$2	\$0	\$0	\$0	\$115	\$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			\$267		\$0	\$60	\$0	\$18	\$27	\$45	\$2	\$0	\$0	\$0	\$115	\$0

TYCOS Badger Telecom, LLC

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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%	11.499%	0.000%	0.000%	8.193%	13.817%	0.000%	0.000%	0.000%	0.000%	66.491%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	25.676%	0.000%	0.000%	7.138%	11.904%	0.000%	0.000%	0.000%	0.000%	55.282%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	28.928%	0.000%	5.044%	22.439%	35.151%	7.414%	1.024%	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%	5.880%	0.000%	0.294%	18.542%	0.072%	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%	42.577%	0.000%	7.424%	16.992%	26.618%	5.614%	0.775%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$282,600	INPUT	\$0	\$53,940	\$0	\$5,296	\$20,859	\$36,060	\$7,786	\$1,077	\$0	\$0	\$157,583	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$4,534	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$2,822	\$1,242	\$0	\$0	\$0	\$0	\$470	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$958	DIRECT	\$0	\$0	\$0	\$0	\$904	\$0	\$0	\$0	\$0	\$0	\$55	\$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			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LOCAL BUSINESS OFFICE		6623	1													
23	- END USER SVC ORDER PROCESSING			1.1													
24	- PRESUBSCRIPTION			1.11	\$4,747	DIRECT	\$0	\$4,747	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$32,170	LN 7	\$0	\$1,892	\$0	\$95	\$5,965	\$23	\$81	\$0	\$0	\$0	\$24,115
26	- END USER PAYMENT & COLLECTION			1.2	\$16,573	LN 4	\$0	\$4,255	\$0	\$0	\$1,183	\$1,973	\$0	\$0	\$0	\$0	\$9,162
27	- END USER BILLING INQUIRY			1.3	\$22,492	LN 8	\$0	\$1,433	\$0	\$41	\$764	\$0	\$30	\$0	\$0	\$0	\$20,225
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			\$75,982		\$0	\$12,326	\$0	\$135	\$7,912	\$1,996	\$111	\$0	\$0	\$0	\$53,501	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2	\$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
35	- TOLL TICKET PROCESSING			2.11	\$3,656	AL-1, LN16	\$0	\$110	\$0	\$0	\$1,242	\$411	\$0	\$0	\$0	\$0	\$1,894
36	- LOCAL MESSAGE PROCESSING			2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$35,781	AL-1, LN18, LN19	\$0	\$10,671	\$0	\$0	\$9,435	\$3,119	\$0	\$0	\$0	\$0	\$12,555
38	- END USER COMMON LINE			2.3	\$1,884	DIRECT	\$0	\$1,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$17,819	LN 11	\$0	\$7,587	\$0	\$1,323	\$3,028	\$4,743	\$1,000	\$138	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$59,139		\$0	\$20,251	\$0	\$1,323	\$13,705	\$8,273	\$1,000	\$138	\$0	\$0	\$14,448	\$0
41	TOTAL CAT 1 AND CAT 2			\$135,121	LN 32+LN 40	\$0	\$32,578	\$0	\$1,458	\$21,617	\$10,269	\$1,111	\$138	\$0	\$0	\$67,950	\$0
42	% DISTRIBUTION			100.000%		0.000%	24.110%	0.000%	1.079%	15.998%	7.600%	0.822%	0.102%	0.000%	0.000%	50.288%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$35,203	LN 42+DIRECT	\$0	\$13,792	\$0	\$304	\$4,514	\$2,144	\$232	\$29	\$0	\$0	\$14,188
44	TOTAL SERVICES EXPENSE			\$175,816		\$0	\$46,370	\$0	\$1,763	\$29,856	\$13,655	\$1,343	\$167	\$0	\$0	\$82,662	\$0
45	% DISTRIBUTION			100.000%		0.000%	26.374%	0.000%	1.003%	16.981%	7.767%	0.764%	0.095%	0.000%	0.000%	47.017%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$458,415	LN 12+LN 44	\$0	\$100,309	\$0	\$7,059	\$50,715	\$49,715	\$9,129	\$1,244	\$0	\$0	\$240,246	\$0
47	% DISTRIBUTION			100.000%		0.000%	21.882%	0.000%	1.540%	11.063%	10.845%	1.991%	0.271%	0.000%	0.000%	52.408%	0.000%

TYCOS Badger Telecom, LLC

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%	22.370%	0.00%	8.226%	10.655%	16.098%	1.367%	0.109%	0.000%	0.000%	41.174%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	22.576%	0.00%	10.408%	10.414%	18.096%	1.053%	0.040%	0.000%	0.000%	37.413%	0.000%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, LN 21	0.00%	0.000%	0.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CAPITAL LEASES	2680		0.00%	S-3, LN 21	0.00%	0.000%	0.00%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	45.016%	0.00%	0.000%	0.000%	54.984%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	21.728%	0.00%	10.474%	9.796%	16.690%	1.070%	0.041%	0.000%	0.000%	40.202%	0.000%
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$5,245	DIRECT	\$0	\$5,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$770,719	LN 1	\$0	\$172,414	\$0	\$63,406	\$82,125	\$124,079	\$10,534	\$840	\$0	\$0	\$317,322	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$775,964		\$0	\$177,658	\$0	\$63,406	\$82,125	\$124,079	\$10,534	\$840	\$0	\$0	\$317,322	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.895%	0.00%	8.171%	10.584%	15.990%	1.358%	0.108%	0.000%	0.000%	40.894%	0.000%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$4,461,520	RECORDS	\$0	\$1,033,438	\$0	\$437,877	\$423,837	\$719,788	\$56,538	\$3,452	\$0	\$0	\$1,786,591	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$3,993,052	VARIOUS	\$0	\$931,002	\$0	\$388,480	\$378,088	\$641,850	\$51,543	\$3,263	\$0	\$0	\$1,598,825	\$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.			(\$783)	LN 6+DIRECT	\$0	(\$170)	\$0	(\$82)	(\$77)	(\$131)	(\$8)	(\$0)	\$0	\$0	(\$315)	\$0
27	NET TAXABLE INCOME			\$469,252		\$0	\$102,606	\$0	\$49,479	\$45,825	\$78,068	\$5,003	\$189	\$0	\$0	\$188,081	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.866%	0.00%	10.544%	9.766%	16.637%	1.066%	0.040%	0.000%	0.000%	40.081%	0.000%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$171,552	LN 28	\$0	\$37,520	\$0	\$18,085	\$16,758	\$28,551	\$1,826	\$69	\$0	\$0	\$68,743	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$21,867	LN 28	\$0	\$4,783	\$0	\$2,305	\$2,136	\$3,639	\$233	\$9	\$0	\$0	\$8,763	\$0
33	OPERATING TAXES - OTHER	7240		\$124,110	LN 2+DIRECT	\$0	\$29,385	\$0	\$12,735	\$12,742	\$22,141	\$1,288	\$48	\$0	\$0	\$45,770	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$128,061)	LN 28	\$0	(\$28,008)	\$0	(\$13,500)	(\$12,510)	(\$21,313)	(\$1,363)	(\$51)	\$0	\$0	(\$51,315)	\$0
35	TOTAL OPERATING TAXES			\$189,469		\$0	\$43,680	\$0	\$19,625	\$19,127	\$33,018	\$1,984	\$75	\$0	\$0	\$71,960	\$0

TYCOS Badger Telecom, LLC

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	\$4,308	SPF	\$0	\$1,063	\$0	\$11	\$468	\$789	\$18	\$0	\$0	\$0	\$1,960	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.669%	0.000%	0.255%	10.856%	18.308%	0.418%	0.000%	0.000%	0.000%	45.494%	0.000%
3	ALLOCATED LOOPS - CWF	\$4,308	SPF	\$0	\$1,063	\$0	\$11	\$468	\$789	\$18	\$0	\$0	\$0	\$1,960	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.669%	0.000%	0.255%	10.856%	18.308%	0.418%	0.000%	0.000%	0.000%	45.494%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$428	TOLL MOU	\$0	\$137	\$0	\$6	\$98	\$165	\$10	\$0	\$0	\$0	\$14	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	31.991%	0.000%	1.285%	22.794%	38.439%	2.220%	0.000%	0.000%	0.000%	3.271%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$10,354	CMM	\$0	\$3,260	\$0	\$183	\$2,323	\$3,917	\$337	\$0	\$0	\$0	\$333	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	31.487%	0.000%	1.766%	22.435%	37.834%	3.258%	0.000%	0.000%	0.000%	3.220%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$193	WB CKTS	\$0	\$0	\$0	\$114	\$0	\$0	\$11	\$1	\$0	\$0	\$67	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	59.067%	0.000%	0.000%	5.699%	0.518%	0.000%	0.000%	34.715%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$155	WB CKTS	\$0	\$0	\$0	\$82	\$0	\$0	\$6	\$1	\$0	\$0	\$68	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	52.581%	0.000%	0.000%	3.548%	0.323%	0.000%	0.000%	43.548%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$88	WB CKTS Less	\$0	\$0	\$0	\$82	\$0	\$0	\$6	\$1	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	93.143%	0.000%	0.000%	6.286%	0.571%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$80,826	DIRECT	\$0	\$2,426	\$0	\$0	\$27,455	\$9,077	\$0	\$0	\$0	\$0	\$41,868	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	3.002%	0.000%	0.000%	33.968%	11.230%	0.000%	0.000%	0.000%	0.000%	51.800%	0.000%
17	ALLOCATED USERS	\$9,520		\$0	\$230	\$0	\$0	\$2,602	\$860	\$0	\$0	\$0	\$0	\$5,828	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	2.416%	0.000%	0.000%	27.332%	9.034%	0.000%	0.000%	0.000%	0.000%	61.218%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	2.416%	0.000%	0.000%	27.332%	9.034%	0.000%	0.000%	0.000%	0.000%	61.218%	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	\$874,597	S-9, LN 27	\$0	\$197,445	\$0	\$97,880	\$91,848	\$160,561	\$9,771	\$360	\$0	\$0	\$316,733	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$478,849	VARIOUS	\$0	\$159,576	\$0	\$46,471	\$20,117	\$80,792	\$4,701	\$177	\$0	\$0	\$167,016	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$282,600	S-11, LN 12	\$0	\$53,940	\$0	\$5,296	\$20,859	\$36,060	\$7,786	\$1,077	\$0	\$0	\$157,583	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$175,816	S-11, LN 44	\$0	\$46,370	\$0	\$1,763	\$29,856	\$13,655	\$1,343	\$167	\$0	\$0	\$82,662	\$0
5	CORPORATE OPERATIONS EXPENSE	\$775,964	S-12, LN 13	\$0	\$177,658	\$0	\$63,406	\$82,125	\$124,079	\$10,534	\$840	\$0	\$0	\$317,322	\$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)	\$171,552	S-12, LN 29 + 31	\$0	\$37,520	\$0	\$18,085	\$16,758	\$28,551	\$1,826	\$69	\$0	\$0	\$68,743	\$0
10	STATE INCOME TAX (ACTUAL)	\$21,867	S-12, LN 32	\$0	\$4,783	\$0	\$2,305	\$2,136	\$3,639	\$233	\$9	\$0	\$0	\$8,763	\$0
11	OTHER OPERATING TAX	\$124,110	S-12, LN 33	\$0	\$29,385	\$0	\$12,735	\$12,742	\$22,141	\$1,288	\$48	\$0	\$0	\$45,770	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$3,420	RECORDS	\$0	\$0	\$0	\$0	\$229	\$602	\$116	\$116	\$0	\$0	\$2,357	\$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	\$2,908,775		\$0	\$706,677	\$0	\$247,941	\$276,669	\$470,080	\$37,598	\$2,863	\$0	\$0	\$1,166,948	\$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	\$119,539		\$0	\$29,042	\$0	\$10,189	\$11,370	\$19,318	\$1,545	\$118	\$0	\$0	\$47,957	\$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	\$119,539		\$0	\$29,042	\$0	\$10,189	\$11,370	\$19,318	\$1,545	\$118	\$0	\$0	\$47,957	\$0

TYCOS Badger Telecom, LLC

	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	\$31,106	\$0	\$0	\$0	\$0	\$0	\$0 (\$35,467)	\$0 \$3,232	\$0 \$0	\$0 \$1,129
48	POST MAG REVENUE REQUIREMENT	\$1,580,815	\$928,421	\$0	\$0	\$0	\$0	\$897,315	\$0 \$135,714	\$0 \$313,681	\$0 \$34,000	\$0 \$168,999

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP		TRAFFIC SENSITIVE		COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
					CL	CAPPED	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	TERM	FACILITY			
1		NET INVESTMENT FOR SETTLEMENTS	\$1,387,945	(NOTE A)	\$0	\$861,062	\$59,241	\$0	\$0	\$4,518	\$4,230	\$6,803	\$134,213	\$62,966	\$104,318	\$43	\$150,551	\$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	\$156,144	LN 1*LN 2	\$0	\$96,869	\$6,665	\$0	\$0	\$508	\$476	\$765	\$15,099	\$7,084	\$11,736	\$5	\$16,937	\$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	\$156,144	LN 3-LN 4	\$0	\$96,869	\$6,665	\$0	\$0	\$508	\$476	\$765	\$15,099	\$7,084	\$11,736	\$5	\$16,937	\$0
6		FEDERAL INCOME TAX	\$84,213	LN 30	\$0	\$52,237	\$3,604	\$0	\$0	\$274	\$257	\$413	\$8,143	\$3,821	\$6,328	\$3	\$9,135	\$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	\$84,213	LN 6-LN 7	\$0	\$52,237	\$3,604	\$0	\$0	\$274	\$257	\$413	\$8,143	\$3,821	\$6,328	\$3	\$9,135	\$0
9		STATE AND LOCAL INCOME TAX	\$20,639	LN 36	\$0	\$12,802	\$883	\$0	\$0	\$67	\$63	\$101	\$1,996	\$936	\$1,551	\$1	\$2,239	\$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	\$20,639	LN 9-LN 10	\$0	\$12,802	\$883	\$0	\$0	\$67	\$63	\$101	\$1,996	\$936	\$1,551	\$1	\$2,239	\$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	\$1,319,819	A-8,LN 20	\$0	\$735,407	\$142,993	\$0	\$0	\$4,558	\$3,087	\$6,466	\$115,639	\$62,883	\$75,234	\$33,992	\$139,560	\$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	\$1,580,815		\$0	\$897,315	\$154,145	\$0	\$0	\$5,408	\$3,883	\$7,746	\$140,877	\$74,724	\$94,849	\$34,000	\$167,870	\$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	\$1,580,815	LN16+LN18	\$0	\$897,315	\$154,145	\$0	\$0	\$5,408	\$3,883	\$7,746	\$140,877	\$74,724	\$94,849	\$34,000	\$167,870	\$0
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$156,144	LN 3	\$0	\$96,869	\$6,665	\$0	\$0	\$508	\$476	\$765	\$15,099	\$7,084	\$11,736	\$5	\$16,937	\$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	(\$252)	A-12,LN 21	\$0	(\$142)	(\$28)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$12)	(\$17)	(\$0)	(\$27)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$252)	LN21+LN22	\$0	(\$142)	(\$28)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$12)	(\$17)	(\$0)	(\$27)	\$0
24		RETURN LESS INCOME ADJ	\$156,396	LN20-LN23	\$0	\$97,011	\$6,693	\$0	\$0	\$509	\$477	\$767	\$15,122	\$7,096	\$11,752	\$5	\$16,964	\$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	\$156,396		\$0	\$97,011	\$6,693	\$0	\$0	\$509	\$477	\$767	\$15,122	\$7,096	\$11,752	\$5	\$16,964	\$0
27		FEDERAL TAXABLE INCOME	\$156,396		\$0	\$97,011	\$6,693	\$0	\$0	\$509	\$477	\$767	\$15,122	\$7,096	\$11,752	\$5	\$16,964	\$0
28	0.35	FEDERAL INCOME TAX	\$84,213	LN 27*FTR	\$0	\$52,237	\$3,604	\$0	\$0	\$274	\$257	\$413	\$8,143	\$3,821	\$6,328	\$3	\$9,135	\$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	\$84,213	LN28-LN29	\$0	\$52,237	\$3,604	\$0	\$0	\$274	\$257	\$413	\$8,143	\$3,821	\$6,328	\$3	\$9,135	\$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	\$240,609		\$0	\$149,248	\$10,296	\$0	\$0	\$783	\$733	\$1,179	\$23,265	\$10,916	\$18,081	\$7	\$26,099	\$0
33		STATE TAXABLE INCOME	\$240,609		\$0	\$149,248	\$10,296	\$0	\$0	\$783	\$733	\$1,179	\$23,265	\$10,916	\$18,081	\$7	\$26,099	\$0
34	0.08	STATE INCOME TAX	\$20,639	LN 33*STR	\$0	\$12,802	\$883	\$0	\$0	\$67	\$63	\$101	\$1,996	\$936	\$1,551	\$1	\$2,239	\$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	\$20,639	LN34-LN35	\$0	\$12,802	\$883	\$0	\$0	\$67	\$63	\$101	\$1,996	\$936	\$1,551	\$1	\$2,239	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$80,568		\$0	\$49,975	\$3,448	\$0	\$0	\$262	\$246	\$395	\$7,790	\$3,655	\$6,054	\$2	\$8,739	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$7,077)		\$0	(\$4,390)	(\$303)	\$0	\$0	(\$23)	(\$22)	(\$35)	(\$684)	(\$321)	(\$532)	(\$0)	(\$768)	\$0

TYCOS Badger Telecom, LLC

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	\$346,428	A-3,LN 4	\$0	\$194,469	\$38,567	\$0	\$0	\$1,180	\$926	\$1,716	\$32,270	\$16,445	\$22,828	\$361	\$37,666	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$852,909	A-4,LN 21+25	\$0	\$0	\$852,909	\$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	\$2,319,980	A-4,LN 41	\$0	\$859,371	\$0	\$0	\$0	\$26,148	\$0	\$31,136	\$392,181	\$364,483	\$0	\$0	\$646,662	\$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	\$4,488,814	A-5,LN 21	\$0	\$3,447,296	\$0	\$0	\$0	\$0	\$20,465	\$6,888	\$321,710	\$0	\$504,648	\$0	\$187,807	\$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	\$68,690	A-3,LN 15	\$0	\$38,599	\$7,654	\$0	\$0	\$234	\$184	\$341	\$6,404	\$3,265	\$4,530	\$3	\$7,477	\$0
9		TOTAL PLANT IN SERVICE	\$8,076,821		\$0	\$4,539,735	\$899,130	\$0	\$0	\$27,562	\$21,574	\$40,080	\$752,566	\$384,193	\$532,006	\$365	\$879,611	\$0
10		% DISTRIBUTION	100.000%		0.000%	56.207%	11.132%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.757%	6.587%	0.005%	10.891%	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	\$256,471	A-6,LN 13	\$0	\$143,991	\$28,675	\$0	\$0	\$871	\$688	\$1,269	\$23,970	\$12,148	\$16,992	\$12	\$27,855	\$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.	\$8,333,292		\$0	\$4,683,726	\$927,805	\$0	\$0	\$28,432	\$22,263	\$41,348	\$776,536	\$396,341	\$548,998	\$376	\$907,466	\$0
16		% DISTRIBUTION	100.000%		0.000%	56.205%	11.134%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.756%	6.588%	0.005%	10.890%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$6,887,836	A-7,LN 9	\$0	\$3,790,104	\$862,281	\$0	\$0	\$23,724	\$17,876	\$34,265	\$636,976	\$330,712	\$440,809	\$333	\$750,756	\$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	\$106,617	A-7,LN 28	\$0	\$60,156	\$11,753	\$0	\$0	\$358	\$288	\$524	\$9,924	\$4,997	\$7,108	\$3	\$11,505	\$0
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$0	A-7,LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$1,338,839		\$0	\$833,466	\$53,770	\$0	\$0	\$4,350	\$4,099	\$6,560	\$129,635	\$60,632	\$101,081	\$41	\$145,205	\$0
25		% DISTRIBUTION	100.000%		0.000%	62.253%	4.016%	0.000%	0.000%	0.325%	0.306%	0.490%	9.683%	4.529%	7.550%	0.003%	10.846%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$9,870	A-3,LN 16	\$0	\$5,547	\$1,099	\$0	\$0	\$34	\$26	\$49	\$920	\$469	\$651	\$0	\$1,075	\$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	\$39,236	A-3,LN 10	\$0	\$22,049	\$4,371	\$0	\$0	\$134	\$105	\$195	\$3,658	\$1,865	\$2,587	\$2	\$4,271	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$1,387,945		\$0	\$861,062	\$59,241	\$0	\$0	\$4,518	\$4,230	\$6,803	\$134,213	\$62,966	\$104,318	\$43	\$150,551	\$0
32		% DISTRIBUTION	100.000%		0.000%	62.039%	4.268%	0.000%	0.000%	0.325%	0.305%	0.490%	9.670%	4.537%	7.516%	0.003%	10.847%	0.000%

TYCOS Badger Telecom, LLC

A-3,1of 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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$3,172,889	A-4, LN 42	\$0	\$859,371	\$852,909	\$0	\$0	\$26,148	\$0	\$31,136	\$392,181	\$364,483	\$0	\$0	\$646,662	\$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	\$4,488,814	A-5, LN 23	\$0	\$3,447,296	\$0	\$0	\$0	\$0	\$20,465	\$6,888	\$321,710	\$0	\$504,648	\$0	\$187,807	\$0
1d		TOTAL	\$7,661,703		\$0	\$4,306,667	\$852,909	\$0	\$0	\$26,148	\$20,465	\$38,023	\$713,891	\$364,483	\$504,648	\$0	\$834,469	\$0
1e		% DISTRIBUTION	100.000%		0.000%	56.210%	11.132%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.757%	6.587%	0.000%	10.891%	0.000%
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$336,841	LN 1e	\$0	\$189,287	\$37,538	\$0	\$0	\$1,148	\$901	\$1,670	\$31,409	\$16,008	\$22,218	\$0	\$36,662	\$0
3		GENERAL PURPOSE COMPUTERS	\$9,587	LN 1e & DIRECT	\$0	\$5,182	\$1,030	\$0	\$0	\$31	\$25	\$46	\$861	\$438	\$610	\$361	\$1,003	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$346,428		\$0	\$194,469	\$38,567	\$0	\$0	\$1,180	\$926	\$1,716	\$32,270	\$16,445	\$22,828	\$361	\$37,666	\$0
5		% DISTRIBUTION	100.000%		0.000%	56.135%	11.133%	0.000%	0.000%	0.340%	0.267%	0.495%	9.315%	4.747%	6.590%	0.104%	10.873%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$8,008,131		\$0	\$4,501,136	\$891,476	\$0	\$0	\$27,327	\$21,391	\$39,739	\$746,162	\$380,929	\$527,476	\$361	\$872,134	\$0
7		% DISTRIBUTION	100.000%		0.000%	56.207%	11.132%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.757%	6.587%	0.005%	10.891%	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 AND EQUAL ACCESS EQUIPMENT	\$8,008,131		\$0	\$4,501,136	\$891,476	\$0	\$0	\$27,327	\$21,391	\$39,739	\$746,162	\$380,929	\$527,476	\$361	\$872,134	\$0
10		% DISTRIBUTION	100.000%		0.000%	56.207%	11.132%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.757%	6.587%	0.005%	10.891%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7														
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	\$68,690	LN 10	\$0	\$38,599	\$7,654	\$0	\$0	\$234	\$184	\$341	\$6,404	\$3,265	\$4,530	\$3	\$7,477	\$0
16	1220	MATERIALS AND SUPPLIES	\$9,870	LN 10	\$0	\$5,547	\$1,099	\$0	\$0	\$34	\$26	\$49	\$920	\$469	\$651	\$0	\$1,075	\$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	\$5,481,070		\$0	\$4,501,136	\$891,476	\$0	\$0	\$27,327	\$21,391	\$39,739	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	82.121%	16.265%	0.000%	0.000%	0.499%	0.390%	0.725%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$3,355,036		\$0	\$0	\$852,909	\$0	\$0	\$26,148	\$20,465	\$38,023	\$713,891	\$364,483	\$504,648	\$0	\$834,469	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	25.422%	0.000%	0.000%	0.779%	0.610%	1.133%	21.278%	10.864%	15.042%	0.000%	24.872%	0.000%

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
			COMPANY	SOURCE	IN EXCESS	CAPPED	OF CAP	CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL			
1		ALLOCATION FACTORS																
2		STANDARD WORK SECONDS																
3		- MANUAL BOARDS	100.00%	AL-1,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%	100.00%	100.00%
4		- TSPS COMPLEX	100.00%	AL-1,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%	100.00%	100.00%
5		EQUIVALENT ACCESS LINES - MSG COE	100.00%	AL-1,LN 2	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%
4		IX CIRCUIT TERMINATIONS - MSG COE	100.00%	AL-1,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	40.00%	0.00%	60.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6		CENTRAL OFFICE EQUIPMENT																
6	2220	OPERATOR SYSTEMS																
7		MANUAL SWITCHBOARDS	\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		AUXILIARY SWITCHBOARDS																
9		- DIRECTORY ASSISTANCE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		- INTERCEPT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		SERVICE OBSERVING BOARDS	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TSPS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- OPERATOR	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- RTA	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- OTHER	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT																
19		ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL TANDEM SWITCH	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT																
23		ACCESS	\$852,909	DIRECT	\$0	\$0	\$852,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		EQUAL ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		TOTAL LOCAL SWITCH	\$852,909		\$0	\$0	\$852,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$852,909		\$0	\$0	\$852,909	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		% DISTRIBUTION	100.000%		0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

TYCOS Badger Telecom, LLC

A-4,2of: CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CL CAPPED	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$989,171	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$342,510	\$0	\$0	\$0	\$646,662	\$0
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$909,042	LN 4/DIRECT	\$0	\$859,371	\$0	\$0	\$0	\$0	\$0	\$0	\$49,671	\$0	\$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	\$0
35		ACCESS - BASIC	\$416,376	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$20,757	\$0	\$31,136	\$0	\$364,483	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$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	\$0
38		TOTAL IX CIRCUIT	\$416,376		\$0	\$0	\$0	\$0	\$0	\$20,757	\$0	\$31,136	\$0	\$364,483	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$5,391	DIRECT	\$0	\$0	\$0	\$0	\$0	\$5,391	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$2,319,980		\$0	\$859,371	\$0	\$0	\$0	\$26,148	\$0	\$31,136	\$392,181	\$364,483	\$0	\$0	\$646,662	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$3,172,889		\$0	\$859,371	\$852,909	\$0	\$0	\$26,148	\$0	\$31,136	\$392,181	\$364,483	\$0	\$0	\$646,662	\$0
43		% DISTRIBUTION	100.000%		0.000%	27.085%	26.881%	0.000%	0.000%	0.824%	0.000%	0.981%	12.360%	11.487%	0.000%	0.000%	20.381%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0.000%	LN 17	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	37.035%	0.000%	0.000%	0.000%	1.127%	0.000%	1.342%	16.917%	15.710%	0.000%	0.000%	27.868%	0.000%

TYCOS Badger Telecom, LLC

A-5,1of 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 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%	66.16%	33.84%	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	\$3,483,049	LN 1/DIRECT	\$0	\$3,447,296	\$0	\$0	\$0	\$0	\$0	\$0	\$35,753	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$473,764	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285,957	\$0	\$0	\$0	\$187,807	\$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	\$503,507	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$503,507	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$21,493	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$13,464	\$6,888	\$0	\$0	\$1,142	\$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	\$7,001	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$7,001	\$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	\$4,488,814		\$0	\$3,447,296	\$0	\$0	\$0	\$0	\$20,465	\$6,888	\$321,710	\$0	\$504,648	\$0	\$187,807	\$0
22		% DISTRIBUTION	100.000%		0.000%	76.797%	0.000%	0.000%	0.000%	0.000%	0.456%	0.153%	7.167%	0.000%	11.242%	0.000%	4.184%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$4,488,814		\$0	\$3,447,296	\$0	\$0	\$0	\$0	\$20,465	\$6,888	\$321,710	\$0	\$504,648	\$0	\$187,807	\$0
24		% DISTRIBUTION	100.000%		0.000%	76.797%	0.000%	0.000%	0.000%	0.000%	0.456%	0.153%	7.167%	0.000%	11.242%	0.000%	4.184%	0.000%

[illegible]

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	EXCESS	CHANNEL	TERM			
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$319,064	A-3.LN 5	\$0	\$179,117	\$35,514	\$0	\$0	\$1,087	\$852	\$1,581	\$29,717	\$15,149	\$21,019	\$333	\$34,685
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$826,768	A-4.LN 47	\$0	\$0	\$826,768	\$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
5		CENTRAL OFFICE TRANSMISSION	\$2,008,611	A-4.LN 48	\$0	\$743,987	\$0	\$0	\$22,637	\$0	\$26,955	\$339,632	\$315,563	\$0	\$0	\$559,837	\$0
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$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
8		CABLE AND WIRE FACILITIES	\$3,733,394	A-5.LN 22	\$0	\$2,867,000	\$0	\$0	\$0	\$17,023	\$5,729	\$267,627	\$0	\$419,790	\$0	\$156,224	\$0
9		TOTAL ACCUM DEPR - TPIS	\$6,887,836		\$0	\$3,790,104	\$862,281	\$0	\$23,724	\$17,876	\$34,265	\$636,976	\$330,712	\$440,809	\$333	\$750,756	\$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
11		TOTAL ACCUM DEPRECIATION	\$6,887,836		\$0	\$3,790,104	\$862,281	\$0	\$23,724	\$17,876	\$34,265	\$636,976	\$330,712	\$440,809	\$333	\$750,756	\$0
12		% DISTRIBUTION	100.000%		0.000%	55.026%	12.519%	0.000%	0.000%	0.344%	0.260%	0.497%	9.248%	4.801%	6.400%	0.005%	10.900%
		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
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$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
17		TOTAL ACCUM AMORT - TANGIBLE	\$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
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$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
21		% 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%
		NET OPERATING DEFERRED INC TAX															
22	4100&	GENERAL SUPPORT	\$2,564	A-3.LN 5	\$0	\$1,438	\$287	\$0	\$9	\$7	\$13	\$240	\$121	\$170	\$3	\$278	\$0
23	4340	CENTRAL OFFICE EQUIP	\$40,593	A-4.LN 43	\$0	\$10,975	\$10,951	\$0	\$334	\$0	\$398	\$5,022	\$4,657	\$0	\$0	\$8,258	\$0
24		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$58,843	A-5.LN 22	\$0	\$45,152	\$0	\$0	\$0	\$269	\$90	\$4,232	\$0	\$6,633	\$0	\$2,468	\$0
26		UNDISTRIBUTED	\$4,616	A-3.LN 10	\$0	\$2,592	\$516	\$0	\$16	\$12	\$23	\$431	\$219	\$306	\$0	\$502	\$0
27		TOTAL NET DEFERRED INC TAX	\$106,617		\$0	\$60,156	\$11,753	\$0	\$358	\$288	\$524	\$9,924	\$4,997	\$7,108	\$3	\$11,505	\$0
28		% DISTRIBUTION	100.000%		0.000%	56.423%	11.024%	0.000%	0.000%	0.369%	0.270%	0.491%	9.308%	4.687%	6.667%	0.003%	10.791%
		CUST. DEPOSITS & OTHER DEF CRS-NET															
30	40A0&	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	4360	CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL LONG TERM LIABILITIES	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310		\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37																	

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
			COMPANY	SOURCE	CAPPED	CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM	FACILITY			
1	6110	OPERATING EXPENSE AND TAX															
2	6120	NETWORK SUPPORT EXPENSE	\$2,669	A-9 LN 6	\$0	\$1,500	\$297	\$0	\$0	\$9	\$7	\$13	\$249	\$176	\$0	\$291	\$0
3	6210	GENERAL SUPPORT EXPENSE	\$73,206	A-9 LN 7	\$0	\$41,097	\$8,148	\$0	\$0	\$249	\$196	\$363	\$6,818	\$3,476	\$76	\$7,961	\$0
4	6210	CENTRAL OFFICE EXPENSE	\$112,593	A-9 LN 15	\$0	\$21,162	\$55,448	\$0	\$0	\$644	\$0	\$767	\$9,670	\$8,978	\$0	\$15,924	\$0
5	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	\$106,919	A-9 LN 24	\$0	\$82,090	\$0	\$0	\$0	\$0	\$488	\$164	\$7,671	\$0	\$12,030	\$0	\$4,477
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	\$147,242	A-10 LN 7	\$0	\$82,747	\$16,405	\$0	\$0	\$502	\$394	\$730	\$13,728	\$6,999	\$9,709	\$0	\$16,028
8	6540	ACCESS / USF EXPENSE	\$58,782	A-10 LN 8	\$0	\$58,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$59,215	A-11 LN 1	\$0	\$33,276	\$6,597	\$0	\$0	\$202	\$158	\$294	\$5,520	\$2,815	\$3,904	\$3	\$6,446
9	6620	SERVICES EXPENSE	\$48,174	A-11 LN29	\$0	\$10,115	\$4,302	\$0	\$0	\$132	\$103	\$192	\$2,682	\$1,368	\$1,896	\$24,253	\$3,132
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	\$241,190	A-12 LN 9	\$0	\$131,041	\$36,130	\$0	\$0	\$689	\$533	\$999	\$18,358	\$9,414	\$12,891	\$9,640	\$21,495
13		SUBTOTAL OPERATING EXPENSE	\$849,989		\$0	\$461,811	\$127,326	\$0	\$0	\$2,426	\$1,879	\$3,522	\$64,696	\$33,175	\$45,429	\$33,972	\$75,754
14		% DISTRIBUTION	100.000%		0.000%	54.331%	14.980%	0.000%	0.000%	0.285%	0.221%	0.414%	7.611%	3.903%	5.345%	3.997%	8.912%
15	6560	DEPRECIATION AND AMORTIZATION	\$427,845	A-10 LN 19+27	\$0	\$250,018	\$10,981	\$0	\$0	\$1,888	\$1,097	\$2,736	\$47,028	\$27,708	\$27,040	\$18	\$59,231
16	7200	OTHER OPERATING TAX	\$42,063	A-12 LN 25	\$0	\$23,637	\$4,686	\$0	\$0	\$143	\$112	\$209	\$3,921	\$1,999	\$2,774	\$2	\$4,579
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	RENT REVENUES/ OTHER INC/ G+L	(\$78)	A-10 LN 35	\$0	(\$60)	\$0	\$0	\$0	\$0	(\$0)	(\$0)	(\$6)	\$0	(\$9)	\$0	(\$3)
20		TOTAL OPERATING EXP & TAX	\$1,319,819		\$0	\$735,407	\$142,993	\$0	\$0	\$4,558	\$3,087	\$6,466	\$115,639	\$62,883	\$75,234	\$33,992	\$139,560
21		% DISTRIBUTION	100.000%		0.000%	55.720%	10.834%	0.000%	0.000%	0.345%	0.234%	0.490%	8.762%	4.765%	5.700%	2.575%	10.574%
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		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES															
26	6320	END USER MSG TOLL	\$0	A-3 LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	6330	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	6330	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

TYCOS Badger Telecom, LLC

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
BASIS FOR NETWORK SUPPORT EXPENSE																		
1		GEN SUPPORT, COE, IOT AND C&WF	\$8,008,131	VARIOUS	\$0	\$4,501,136	\$891,476	\$0	\$0	\$27,327	\$21,391	\$39,739	\$746,162	\$380,929	\$527,476	\$361	\$872,134	\$0
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$8,008,131		\$0	\$4,501,136	\$891,476	\$0	\$0	\$27,327	\$21,391	\$39,739	\$746,162	\$380,929	\$527,476	\$361	\$872,134	\$0
4		% DISTRIBUTION	100.000%		0.000%	56.207%	11.132%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.757%	6.587%	0.005%	10.891%	0.000%
PLANT SPECIFIC EXPENSES																		
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$2,669	LN 4	\$0	\$1,500	\$297	\$0	\$0	\$9	\$7	\$13	\$249	\$127	\$176	\$0	\$291	\$0
7	6120	GENERAL SUPPORT	\$73,206	A-3, LN 5	\$0	\$41,097	\$8,148	\$0	\$0	\$249	\$196	\$363	\$6,818	\$3,476	\$4,822	\$76	\$7,961	\$0
8		TOTAL GENERAL SUPPORT EXP	\$75,875		\$0	\$42,597	\$8,445	\$0	\$0	\$258	\$203	\$376	\$7,067	\$3,603	\$4,998	\$76	\$8,251	\$0
9		% DISTRIBUTION	100.000%		0.000%	56.141%	11.130%	0.000%	0.000%	0.341%	0.267%	0.495%	9.314%	4.749%	6.587%	0.101%	10.875%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$55,448	A-4, LN 47	\$0	\$0	\$55,448	\$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	\$57,145	A-4, LN 48	\$0	\$21,162	\$0	\$0	\$0	\$644	\$0	\$767	\$9,670	\$8,978	\$0	\$0	\$15,924	\$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	\$112,593		\$0	\$21,162	\$55,448	\$0	\$0	\$644	\$0	\$767	\$9,670	\$8,978	\$0	\$0	\$15,924	\$0
16		% DISTRIBUTION	100.000%		0.000%	18.795%	49.246%	0.000%	0.000%	0.572%	0.000%	0.681%	8.589%	7.974%	0.000%	0.000%	14.143%	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	\$106,919	A-5, LN 22	\$0	\$82,090	\$0	\$0	\$0	\$0	\$488	\$164	\$7,671	\$0	\$12,030	\$0	\$4,477	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$295,387		\$0	\$145,849	\$63,893	\$0	\$0	\$902	\$690	\$1,307	\$24,408	\$12,581	\$17,028	\$76	\$28,652	\$0
26		% DISTRIBUTION	100.000%		0.000%	49.376%	21.630%	0.000%	0.000%	0.305%	0.234%	0.442%	8.263%	4.259%	5.765%	0.026%	9.700%	0.000%

TYCOS Badger Telecom, LLC

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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$3,172,889	A-4,LN 38	\$0	\$859,371	\$852,909	\$0	\$0	\$26,148	\$0	\$31,136	\$392,181	\$364,483	\$0	\$0	\$646,662	\$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	\$4,488,814	A-5,LN 21	\$0	\$3,447,296	\$0	\$0	\$0	\$0	\$20,465	\$6,888	\$321,710	\$0	\$504,648	\$0	\$187,807	\$0
4		TOTAL	\$7,661,703		\$0	\$4,306,667	\$852,909	\$0	\$0	\$26,148	\$20,465	\$38,023	\$713,891	\$364,483	\$504,648	\$0	\$834,469	\$0
5		% DISTRIBUTION	100.000%		0.000%	56.210%	11.132%	0.000%	0.000%	0.341%	0.267%	0.496%	9.318%	4.757%	6.587%	0.000%	10.891%	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	\$147,242	LN 5	\$0	\$82,747	\$16,405	\$0	\$0	\$502	\$394	\$730	\$13,728	\$6,999	\$9,709	\$0	\$16,028	\$0
8	6540	ACCESS / USF EXPENSE	\$58,782	DIRECT	\$0	\$58,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$16,750	A-3,LN 5	\$0	\$9,397	\$1,869	\$0	\$0	\$57	\$45	\$83	\$1,563	\$793	\$1,107	\$18	\$1,818	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$6,992	A-4,LN 47	\$0	\$0	\$6,992	\$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	\$165,557	A-4,LN 48	\$0	\$61,340	\$0	\$0	\$0	\$1,866	\$0	\$2,222	\$27,960	\$26,011	\$0	\$0	\$46,158	\$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	\$219,523	A-5,LN 22	\$0	\$168,591	\$0	\$0	\$0	\$0	\$1,001	\$337	\$15,732	\$0	\$24,678	\$0	\$9,184	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$408,822		\$0	\$239,329	\$8,861	\$0	\$0	\$1,923	\$1,046	\$2,642	\$45,254	\$26,804	\$25,786	\$18	\$57,160	\$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	\$408,822		\$0	\$239,329	\$8,861	\$0	\$0	\$1,923	\$1,046	\$2,642	\$45,254	\$26,804	\$25,786	\$18	\$57,160	\$0
20		% DISTRIBUTION	100.000%		0.000%	58.541%	2.167%	0.000%	0.000%	0.470%	0.256%	0.646%	11.069%	6.556%	6.307%	0.004%	13.982%	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	\$19,023	A-3,LN 10	\$0	\$10,690	\$2,119	\$0	\$0	\$65	\$51	\$94	\$1,773	\$904	\$1,254	\$1	\$2,071	\$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	\$19,023		\$0	\$10,690	\$2,119	\$0	\$0	\$65	\$51	\$94	\$1,773	\$904	\$1,254	\$1	\$2,071	\$0
28		% DISTRIBUTION	100.000%		0.000%	56.195%	11.141%	0.000%	0.000%	0.341%	0.267%	0.496%	9.323%	4.753%	6.594%	0.005%	10.885%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$633,869		\$0	\$391,547	\$27,386	\$0	\$0	\$2,490	\$1,490	\$3,467	\$60,755	\$34,707	\$36,749	\$18	\$75,259	\$0
30		% DISTRIBUTION	100.000%		0.000%	61.771%	4.320%	0.000%	0.000%	0.393%	0.235%	0.547%	9.585%	5.475%	5.798%	0.003%	11.873%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100	GEN SUPPORT ASSETS	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$78	A-5,LN 22	\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$9	\$0	\$3	\$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	\$78		\$0	\$60	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$0	\$9	\$0	\$3	\$0

TYCOS Badger Telecom, LLC

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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$59,215	A-3, LN 10	\$0	\$33,276	\$6,597	\$0	\$0	\$202	\$158	\$294	\$5,520	\$2,815	\$3,904	\$3	\$6,446	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATOR:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$4,768	A-3, LN 22	\$0	\$3,915	\$776	\$0	\$0	\$24	\$19	\$35	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$1,995	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,995	\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$4,255	AL-1, LN 13	\$0	\$1,355	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,901	\$0	\$0
13		- END USER BILLING INQUIRY	\$1,473	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,473	\$0	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$12,492		\$0	\$5,269	\$776	\$0	\$0	\$24	\$19	\$35	\$0	\$0	\$0	\$6,369	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$110	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110	\$0	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$10,671	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,671	\$0	\$0
24		- END USER COMMON LINE	\$1,884	DIRECT	\$0	\$1,884	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$8,910	A-3, LN 24	\$0	\$0	\$2,266	\$0	\$0	\$69	\$54	\$101	\$1,896	\$967	\$1,341	\$0	\$2,215	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$21,574		\$0	\$1,884	\$2,266	\$0	\$0	\$69	\$54	\$101	\$1,896	\$967	\$1,341	\$10,781	\$2,215	\$0
27		TOTAL CAT 1 AND CAT 2	\$34,066		\$0	\$7,153	\$3,042	\$0	\$0	\$93	\$73	\$135	\$1,896	\$967	\$1,341	\$17,150	\$2,215	\$0
28	3.0	% DISTRIBUTION	100.000%		0.000%	20.997%	8.930%	0.000%	0.000%	0.273%	0.214%	0.398%	5.566%	2.839%	3.937%	50.344%	6.501%	0.000%
29		ALL OTHER CUSTOMER SERVICE	\$14,107	/LN 34	\$0	\$2,962	\$1,260	\$0	\$0	\$39	\$30	\$56	\$785	\$401	\$555	\$7,102	\$917	\$0
30		TOTAL SERVICES EXPENSE	\$48,174		\$0	\$10,115	\$4,302	\$0	\$0	\$132	\$103	\$192	\$2,682	\$1,368	\$1,896	\$24,253	\$3,132	\$0
31		% DISTRIBUTION	100.000%		0.000%	20.997%	8.930%	0.000%	0.000%	0.273%	0.214%	0.398%	5.566%	2.839%	3.936%	50.344%	6.501%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$107,388		\$0	\$43,392	\$10,899	\$0	\$0	\$334	\$262	\$485	\$8,202	\$4,182	\$5,801	\$24,255	\$9,578	\$0
33		% DISTRIBUTION	100.000%		0.000%	40.406%	10.149%	0.000%	0.000%	0.311%	0.244%	0.452%	7.637%	3.895%	5.401%	22.587%	8.919%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$34,066		\$0	\$7,153	\$3,042	\$0	\$0	\$93	\$73	\$135	\$1,896	\$967	\$1,341	\$17,150	\$2,215	\$0
35		% DISTRIBUTION	100.000%		0.000%	20.997%	8.930%	0.000%	0.000%	0.273%	0.214%	0.398%	5.566%	2.839%	3.937%	50.344%	6.501%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.0023899	0.001194	0.00992155	0.040765483	0.0363317	0.03670739	0.582799	0.06871353	

TYCOS Badger Telecom, LLC

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
		BIG THREE EXPENSES																
1		PLANT SPECIFIC EXPENSE	\$295,387	A-9, LN 25	\$0	\$145,849	\$63,893	\$0	\$0	\$902	\$690	\$1,307	\$24,408	\$12,581	\$17,028	\$76	\$28,652	\$0
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$147,242	A-10, LN 8	\$0	\$82,747	\$16,405	\$0	\$0	\$502	\$394	\$730	\$13,728	\$6,999	\$9,709	\$0	\$16,028	\$0
4		ACCESS CHARGE EXPENSE	\$58,782	A-10, LN 9	\$0	\$58,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$107,388	A-11, LN 31	\$0	\$43,392	\$10,899	\$0	\$0	\$334	\$262	\$485	\$8,202	\$4,182	\$5,801	\$24,255	\$9,578	\$0
6		TOTAL BIG THREE EXPENSES	\$608,799		\$0	\$330,770	\$91,196	\$0	\$0	\$1,738	\$1,346	\$2,522	\$46,337	\$23,762	\$32,538	\$24,332	\$54,258	\$0
7		% DISTRIBUTION	100.000%		0.000%	54.332%	14.980%	0.000%	0.000%	0.285%	0.221%	0.414%	7.611%	3.903%	5.345%	3.997%	8.912%	0.000%
		CORPORATE OPERATING EXPENSE																
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$241,190	LN 7	\$0	\$131,041	\$36,130	\$0	\$0	\$689	\$533	\$999	\$18,358	\$9,414	\$12,891	\$9,640	\$21,495	\$0
10		TOTAL CORPORATE OPERATIONS	\$241,190		\$0	\$131,041	\$36,130	\$0	\$0	\$689	\$533	\$999	\$18,358	\$9,414	\$12,891	\$9,640	\$21,495	\$0
11		% DISTRIBUTION	100.000%		0.000%	54.331%	14.980%	0.000%	0.000%	0.285%	0.221%	0.414%	7.611%	3.903%	5.345%	3.997%	8.912%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		INTEREST EXPENSE																
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17																		
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.	(\$252)	A-3, LN 10	\$0	(\$142)	(\$28)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$12)	(\$17)	(\$0)	(\$27)	\$0
21		TOTAL	(\$252)		\$0	(\$142)	(\$28)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$24)	(\$12)	(\$17)	(\$0)	(\$27)	\$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	\$42,063	A-3, LN 10	\$0	\$23,637	\$4,686	\$0	\$0	\$143	\$112	\$209	\$3,921	\$1,999	\$2,774	\$2	\$4,579	\$0
26		TOTAL OPERATING TAXES	\$42,063		\$0	\$23,637	\$4,686	\$0	\$0	\$143	\$112	\$209	\$3,921	\$1,999	\$2,774	\$2	\$4,579	\$0