

Bridgewater Telephone Co.  
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	\$12,738,551	S-2, LN 35	\$0	\$2,890,335	\$0	\$1,409,422	\$809,069	\$124,668	\$120,323	\$3	\$0	\$0	\$7,384,732
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
3	RETURN ON INVESTMENT	\$1,433,087	LN1*LN 2	\$0	\$325,163	\$0	\$158,560	\$91,020	\$14,025	\$13,536	\$0	\$0	\$0	\$830,782
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$1,433,087	LN3-LN4	\$0	\$325,163	\$0	\$158,560	\$91,020	\$14,025	\$13,536	\$0	\$0	\$0	\$830,782
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$771,761	LN 28	\$0	\$175,110	\$0	\$85,389	\$49,017	\$7,553	\$7,290	\$0	\$0	\$0	\$447,402
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	\$771,761	LN 6-LN 7	\$0	\$175,110	\$0	\$85,389	\$49,017	\$7,553	\$7,290	\$0	\$0	\$0	\$447,402
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$239,571	LN 33	\$0	\$54,358	\$0	\$26,507	\$15,216	\$2,345	\$2,263	\$0	\$0	\$0	\$138,883
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	\$239,571	LN 9-LN 10	\$0	\$54,358	\$0	\$26,507	\$15,216	\$2,345	\$2,263	\$0	\$0	\$0	\$138,883
13	OPERATING EXPENSE AND TAX	\$4,768,855	S-8, LN 20	\$0	\$1,244,503	\$0	\$574,438	\$316,680	\$141,426	\$44,627	\$154	\$0	\$0	\$2,447,026
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	\$7,213,274	5+8+11thru15	\$0	\$1,799,133	\$0	\$844,894	\$471,934	\$165,349	\$67,716	\$155	\$0	\$0	\$3,864,093
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	\$1,512,308	LN 16*LN 17	\$0	\$0	\$0	\$0	\$156,198	\$54,726	\$22,412	\$51	\$0	\$0	\$1,278,920
19	TOTAL REVENUE REQUIREMENT	\$8,725,582		\$0	\$1,799,133	\$0	\$844,894	\$628,132	\$220,075	\$90,128	\$206	\$0	\$0	\$5,143,013

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

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$1,433,087	LN 3	\$0	\$325,163	\$0	\$158,560	\$91,020	\$14,025	\$13,536	\$0	\$0	\$0	\$830,782
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	-\$183	S-12, LN 25+26	\$0	-\$41	\$0	-\$20	-\$12	-\$2	-\$2	\$0	\$0	\$0	-\$106
24	TOTAL INCOME ADJUSTMENTS	-\$183	LN 21+22	\$0	-\$41	\$0	-\$20	-\$12	-\$2	-\$2	\$0	\$0	\$0	-\$106
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$1,433,270		\$0	\$325,204	\$0	\$158,580	\$91,032	\$14,027	\$13,538	\$0	\$0	\$0	\$830,889
27	FEDERAL INCOME TAX @ 35.00%	\$771,761	LN 25*FIT	\$0	\$175,110	\$0	\$85,389	\$49,017	\$7,553	\$7,290	\$0	\$0	\$0	\$447,402
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$771,761	LN26-LN27	\$0	\$175,110	\$0	\$85,389	\$49,017	\$7,553	\$7,290	\$0	\$0	\$0	\$447,402
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME Option: A	\$2,205,031	LN25+LN28-S-12	\$0	\$500,314	\$0	\$243,969	\$140,049	\$21,580	\$20,828	\$1	\$0	\$0	\$1,278,291
32	STATE INCOME TAX @ 9.80%	\$239,571	LN 30*SIT	\$0	\$54,358	\$0	\$26,507	\$15,216	\$2,345	\$2,263	\$0	\$0	\$0	\$138,883
33	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	\$239,571		\$0	\$54,358	\$0	\$26,507	\$15,216	\$2,345	\$2,263	\$0	\$0	\$0	\$138,883

Bridgewater Telephone Co.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$2,100,008	S-3, LN 10	\$0	\$549,656	\$0	\$245,009	\$171,879	\$26,063	\$19,969	\$0	\$0	\$0	\$1,087,432	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$7,112,201	S-4, LN 52	\$0	\$3,675,657	\$0	\$0	\$1,421,231	\$215,500	\$0	\$0	\$0	\$0	\$1,799,814	\$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		\$8,864,626	S-4, LN 78	\$0	\$1,164,079	\$0	\$3,442,955	\$311,930	\$47,304	\$240,472	\$0	\$0	\$0	\$3,657,887	\$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		\$20,760,081	S-5, LN 42	\$0	\$4,775,781	\$0	\$843,159	\$1,273,641	\$193,129	\$108,862	\$0	\$0	\$0	\$13,565,508	\$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		\$270,176	S-3, LN 36	\$0	\$70,716	\$0	\$31,522	\$22,113	\$3,353	\$2,569	\$0	\$0	\$0	\$139,903	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$39,107,092		\$0	\$10,235,889	\$0	\$4,562,645	\$3,200,795	\$485,348	\$371,872	\$0	\$0	\$0	\$20,250,543	\$0
10	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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		\$123,030	S-6, LN 15	\$0	\$32,202	\$0	\$14,354	\$10,070	\$1,527	\$1,170	\$0	\$0	\$0	\$63,708	\$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			\$39,230,122		\$0	\$10,268,091	\$0	\$4,576,999	\$3,210,864	\$486,875	\$373,042	\$0	\$0	\$0	\$20,314,251	\$0
18	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$23,668,308	S-7, LN 18	\$0	\$6,643,727	\$0	\$2,822,342	\$2,161,924	\$327,819	\$224,347	\$0	\$0	\$0	\$11,488,150	\$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		\$3,161,161	S-7, LN 32	\$0	\$828,355	\$0	\$371,100	\$259,347	\$39,326	\$30,188	\$0	\$0	\$0	\$1,632,846	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$19,228	S-7, LN 38	\$0	\$5,144	\$0	\$1,760	\$1,292	\$926	\$135	\$1	\$0	\$0	\$9,970	\$0
26	NET TELEPHONE PLANT			\$12,381,425		\$0	\$2,790,864	\$0	\$1,381,798	\$788,302	\$118,805	\$118,373	\$1	\$0	\$0	\$7,183,285	\$0
27	% DISTRIBUTION			100.00%		0.00%	22.54%	0.00%	11.16%	6.37%	0.96%	0.96%	0.00%	0.00%	0.00%	58.02%	\$0
28	MATERIALS AND SUPPLIES	1220		\$212,810	S-6, LN 31	\$0	\$48,956	\$0	\$8,643	\$13,056	\$1,980	\$1,116	\$0	\$0	\$0	\$139,059	\$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		\$144,317		\$0	\$50,514	\$0	\$18,981	\$7,711	\$3,883	\$834	\$4	\$0	\$0	\$62,389	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$12,738,551		\$0	\$2,890,335	\$0	\$1,409,422	\$809,069	\$124,668	\$120,323	\$3	\$0	\$0	\$7,384,732	\$0
36	% DISTRIBUTION			100.00%		0.00%	22.69%	0.00%	11.06%	6.35%	0.98%	0.94%	0.00%	0.00%	0.00%	57.97%	\$0

Bridgewater Telephone Co.

S-3,1of1

## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$1,561,909		\$0	\$417,870	\$0	\$142,931	\$104,913	\$75,227	\$10,998	\$98	\$0	\$0	\$809,871	\$0
3	% DISTRIBUTION			100.00%		0.00%	26.75%	0.00%	9.15%	6.72%	4.82%	0.70%	0.01%	0.00%	0.00%	51.85%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$36,736,908		\$0	\$9,615,517	\$0	\$4,286,114	\$3,006,802	\$455,932	\$349,334	\$0	\$0	\$0	\$19,023,208	\$0
6	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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)			\$2,054,304	LN 6+DIRECT	\$0	\$537,694	\$0	\$239,677	\$168,138	\$25,495	\$19,535	\$0	\$0	\$0	\$1,063,766	\$0
9	GENERAL PURPOSE COMPUTERS			\$45,704	LN 6+DIRECT	\$0	\$11,962	\$0	\$5,332	\$3,741	\$567	\$435	\$0	\$0	\$0	\$23,666	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$2,100,008		\$0	\$549,656	\$0	\$245,009	\$171,879	\$26,063	\$19,969	\$0	\$0	\$0	\$1,087,432	\$0
11	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$38,836,916		\$0	\$10,165,173	\$0	\$4,531,123	\$3,178,682	\$481,995	\$369,303	\$0	\$0	\$0	\$20,110,640	\$0
14	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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			\$38,836,916		\$0	\$10,165,173	\$0	\$4,531,123	\$3,178,682	\$481,995	\$369,303	\$0	\$0	\$0	\$20,110,640	\$0
33	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$270,176	LN 33	\$0	\$70,716	\$0	\$31,522	\$22,113	\$3,353	\$2,569	\$0	\$0	\$0	\$139,903	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$270,176		\$0	\$70,716	\$0	\$31,522	\$22,113	\$3,353	\$2,569	\$0	\$0	\$0	\$139,903	\$0
37	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0

Bridgewater Telephone Co.

S-4,1of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$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%	51.68%			19.98%	3.03%				0.00%	25.31%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	13.11%			6.53%	1.02%				0.00%	79.34%	
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%	

Bridgewater Telephone Co.

S-4,2of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
44	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
45	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
46	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0			\$0	\$0					\$0	\$0
47	% DISTRIBUTION				0.00%	0.00%	0.00%			0.00%	0.00%					0.00%	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1		\$7,112,201 LN 13	\$0	\$3,675,657			\$1,421,231	\$215,500					\$0	\$1,799,814
49	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0			\$0	\$0					\$0	\$0
50	SUBTOTAL LOCAL SWITCHING				\$7,112,201	\$0	\$3,675,657			\$1,421,231	\$215,500					\$0	\$1,799,814
51	% DISTRIBUTION				100.00%	0.00%	51.68%			19.98%	3.03%					0.00%	25.31%
52	TOTAL SWITCHING EQUIPMENT				\$7,112,201	\$0	\$3,675,657			\$1,421,231	\$215,500					\$0	\$1,799,814
53	% DISTRIBUTION				100.00%	0.00%	51.68%			19.98%	3.03%					0.00%	25.31%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11		\$727,819 AL-1, LN12	\$0	\$719	\$0	\$339,927	\$278	\$42	\$0	\$0	\$0	\$0	\$0	\$386,854
56	EXCH TRUNK - EAS		4.121		\$114,071 DIRECT											\$0	\$114,071
57	4.11D - DSL EQUIP		4.11 DSL		\$1,525,577 DIRECT	\$0	\$0	\$0	\$1,525,577	\$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		\$4,659,001 AL-1, LN 2	\$0	\$1,152,234	\$0	\$23,768	\$307,001	\$46,550	\$26,296	\$0	\$0	\$0	\$0	\$3,103,151
61	4.122PL - EXCH-PL = DSO		4.122 PL		\$404,398 DIRECT	\$0	\$0	\$0	\$191,977	\$0	\$0	\$212,421	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT				\$7,430,866	\$0	\$1,152,953	\$0	\$2,081,249	\$307,279	\$46,592	\$238,717	\$0	\$0	\$0	\$0	\$3,604,076
63	% DISTRIBUTION				100.00%	0.00%	15.52%	0.00%	28.01%	4.14%	0.63%	3.21%	0.00%	0.00%	0.00%		48.50%
64	INTEREXCHANGE CIRCUIT		4.1PCP		\$107,746 DIRECT	\$0	\$0	\$0	\$107,746	\$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		\$1,251,641 AL-1, LN14	\$0	\$0	\$0	\$1,251,641	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231		\$50,450 AL-1, LN6	\$0	\$7,989	\$0	\$2,319	\$3,089	\$468	\$1,755	\$0	\$0	\$0	\$0	\$34,830
68	4.231PL - IXC PL = DSO		4.231 PL		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT				\$1,302,091	\$0	\$7,989	\$0	\$1,253,960	\$3,089	\$468	\$1,755	\$0	\$0	\$0	\$0	\$34,830
71	% DISTRIBUTION				100.00%	0.00%	0.61%	0.00%	96.30%	0.24%	0.04%	0.13%	0.00%	0.00%	0.00%		2.67%
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31		\$23,923 LN 15+DIRECT	\$0	\$3,137			\$1,562	\$243					\$0	\$18,981
74	CLOSED END WATS		4.32		\$0 DIRECT			\$0	\$0			\$0	\$0	\$0		\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT				\$23,923	\$0	\$3,137	\$0	\$0	\$1,562	\$243	\$0	\$0	\$0	\$0	\$0	\$18,981
76	% DISTRIBUTION				100.00%	0.00%	13.11%	0.00%	0.00%	6.53%	1.02%	0.00%	0.00%	0.00%	0.00%		79.34%
77	EQUIPMENT RENTED OTHERS				\$0 LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT				\$8,864,626	\$0	\$1,164,079	\$0	\$3,442,955	\$311,930	\$47,304	\$240,472	\$0	\$0	\$0	\$0	\$3,657,887
79	% DISTRIBUTION				100.00%	0.00%	13.13%	0.00%	38.84%	3.52%	0.53%	2.71%	0.00%	0.00%	0.00%		41.26%
80	TOTAL CENTRAL OFFICE EQUIPMENT				\$15,976,827	\$0	\$4,839,735	\$0	\$3,442,955	\$1,733,162	\$262,803	\$240,472	\$0	\$0	\$0	\$0	\$5,457,700
81	% DISTRIBUTION				100.00%	0.00%	30.29%	0.00%	21.55%	10.85%	1.64%	1.51%	0.00%	0.00%	0.00%		34.16%

Bridgewater Telephone Co.

S-5,1of1

## INFORMATION ORIG/TERM AND C&amp;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%			6.66%	1.01%				0.00%	67.33%	
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%	24.73%	0.00%	0.51%	6.59%	1.00%	0.56%	0.00%	0.00%	0.00%	66.61%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.10%	0.00%	46.70%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	53.15%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	15.65%	0.00%	5.22%	6.05%	0.92%	3.95%	0.00%	0.00%	0.00%	68.22%	\$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%	13.11%			6.53%	1.02%				0.00%	79.34%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIGIN/TERMINATION																	
			2310														
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
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																	
			2410														
19	SUBSCRIBER LINE - JOINT			\$19,287,498	LN 3	\$0	\$4,770,060	\$0	\$98,395	\$1,270,935	\$192,710	\$108,862	\$0	\$0	\$0	\$12,846,535	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$19,287,498		\$0	\$4,770,060	\$0	\$98,395	\$1,270,935	\$192,710	\$108,862	\$0	\$0	\$0	\$12,846,535	
22	EXCHANGE WIDEBAND - JOINT			\$1,302,163	LN 4	\$0	\$1,286	\$0	\$608,173	\$497	\$75	\$0	\$0	\$0	\$0	\$692,131	
23	EXCHANGE WIDEBAND - DIRECT			\$123,060	DIRECT	\$0	\$0	\$0	\$123,060	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$1,425,223		\$0	\$1,286	\$0	\$731,234	\$497	\$75	\$0	\$0	\$0	\$0	\$692,131	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0			\$0	\$0				\$0	\$0	
25b	EXCHANGE TRUNK - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	INTEREXCHANGE WIDEBAND			\$13,531	LN 5	\$0	\$0	\$0	\$13,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$13,531		\$0	\$0	\$0	\$13,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$33,829	LN 8	\$0	\$4,436			\$2,209	\$343				\$0	\$26,841	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$33,829		\$0	\$4,436	\$0	\$0	\$2,209	\$343	\$0	\$0	\$0	\$0	\$26,841	
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			\$20,760,081		\$0	\$4,775,781	\$0	\$843,159	\$1,273,641	\$193,129	\$108,862	\$0	\$0	\$0	\$13,565,508	\$0
43	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	4.06%	6.14%	0.93%	0.52%	0.00%	0.00%	0.00%	65.34%	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.00%	0.00%	4.06%	6.14%	0.93%	0.52%	0.00%	0.00%	0.00%	65.34%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	94.46%			0.00%	5.54%				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			\$123,030	LN 1+DIRECT	\$0	\$32,202	\$0	\$14,354	\$10,070	\$1,527	\$1,170	\$0	\$0	\$0	\$63,708	\$0
15	TOTAL TPUC - SHORT TERM			\$123,030		\$0	\$32,202	\$0	\$14,354	\$10,070	\$1,527	\$1,170	\$0	\$0	\$0	\$63,708	\$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			\$123,030		\$0	\$32,202	\$0	\$14,354	\$10,070	\$1,527	\$1,170	\$0	\$0	\$0	\$63,708	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT											\$0	\$0
31	OTHER			\$212,810	LN 2+DIRECT	\$0	\$48,956	\$0	\$8,643	\$13,056	\$1,980	\$1,116	\$0	\$0	\$0	\$139,059	\$0
32	TOTAL			\$212,810		\$0	\$48,956	\$0	\$8,643	\$13,056	\$1,980	\$1,116	\$0	\$0	\$0	\$139,059	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	4.06%	6.14%	0.93%	0.52%	0.00%	0.00%	0.00%	65.34%	\$0
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
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Bridgewater Telephone Co.

S-7,1of1

## ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	30.29%	0.00%	21.55%	10.85%	1.64%	1.51%	0.00%	0.00%	0.00%	34.16%	\$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%	23.00%	0.00%	4.06%	6.14%	0.93%	0.52%	0.00%	0.00%	0.00%	65.34%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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			\$981,061	LN 1+DIRECT	\$0	\$256,783	\$0	\$114,461	\$80,297	\$12,176	\$9,329	\$0	\$0	\$0	\$508,016	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$6,085,636	S-4, LN53+DIR	\$0	\$3,145,118	\$0	\$0	\$1,216,093	\$184,395	\$0	\$0	\$0	\$0	\$1,540,031	\$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			\$5,847,451	S-4, LN79+DIR	\$0	\$767,872	\$0	\$2,271,106	\$205,761	\$31,203	\$158,624	\$0	\$0	\$0	\$2,412,884	\$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			\$10,754,160	LN 4+DIRECT	\$0	\$2,473,956	\$0	\$436,774	\$659,773	\$100,045	\$56,393	\$0	\$0	\$0	\$7,027,219	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$23,668,308		\$0	\$6,643,727	\$0	\$2,822,342	\$2,161,924	\$327,819	\$224,347	\$0	\$0	\$0	\$11,488,150	\$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		\$16,006	LN 1+DIRECT	\$0	\$4,189	\$0	\$1,867	\$1,310	\$199	\$152	\$0	\$0	\$0	\$8,288	\$0
28	CENTRAL OFFICE EQUIP			\$1,324,378	LN 2+DIRECT	\$0	\$401,183	\$0	\$285,399	\$143,668	\$21,785	\$19,934	\$0	\$0	\$0	\$452,409	\$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			\$1,690,831	LN 4+DIRECT	\$0	\$388,970	\$0	\$68,672	\$103,733	\$15,730	\$8,866	\$0	\$0	\$0	\$1,104,860	\$0
31	UNDISTRIBUTED			\$129,946	LN 5+DIRECT	\$0	\$34,012	\$0	\$15,161	\$10,636	\$1,613	\$1,236	\$0	\$0	\$0	\$67,289	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$3,161,161		\$0	\$828,355	\$0	\$371,100	\$259,347	\$39,326	\$30,188	\$0	\$0	\$0	\$1,632,846	\$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		\$19,228	S-3, LN 3	\$0	\$5,144	\$0	\$1,760	\$1,292	\$926	\$135	\$1	\$0	\$0	\$9,970	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$19,228		\$0	\$5,144	\$0	\$1,760	\$1,292	\$926	\$135	\$1	\$0	\$0	\$9,970	\$0



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		\$11,971	S-9,LN 7	\$0	\$3,133	\$0	\$1,397	\$980	\$149	\$114	\$0	\$0	\$0	\$6,199	\$0	
3	GENERAL SUPPORT EXPENSE	6120		\$353,181	S-9,LN 8	\$0	\$92,442	\$0	\$41,206	\$28,907	\$4,383	\$3,358	\$0	\$0	\$0	\$182,885	\$0	
4	CENTRAL OFFICE EXPENSE	6210		\$240,000	S-9,LN 15	\$0	\$72,701	\$0	\$51,719	\$26,035	\$3,948	\$3,612	\$0	\$0	\$0	\$81,984	\$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		\$260,033	S-9,LN 25	\$0	\$59,820	\$0	\$10,561	\$15,953	\$2,419	\$1,364	\$0	\$0	\$0	\$169,917	\$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		\$534,001	S-10,LN 13	\$0	\$139,769	\$0	\$62,302	\$43,706	\$6,627	\$5,078	\$0	\$0	\$0	\$276,518	\$0	
9	ACCESS / USF EXPENSE	6540		\$72,065	S-10,LN 14	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	MARKETING EXPENSE	6610		\$333,092	S-11,LN 12	\$0	\$98,602	\$0	\$16,312	\$1,386	\$35,274	\$0	\$80	\$0	\$0	\$181,439	\$0	
11	SERVICES EXPENSE	6620		\$194,782	S-11,LN 44	\$0	\$46,977	\$0	\$2,037	\$17,833	\$26,958	\$945	\$18	\$0	\$0	\$100,014	\$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		\$901,061	S-12,LN 11+12	\$0	\$243,620	\$0	\$82,138	\$60,290	\$43,230	\$6,320	\$56	\$0	\$0	\$465,406	\$0	
14	SUBTOTAL OPERATING EXPENSES			\$2,900,187		\$0	\$829,130	\$0	\$267,672	\$195,090	\$122,989	\$20,791	\$154	\$0	\$0	\$1,464,361	\$0	
15	% DISTRIBUTION			100.00%		0.00%	28.59%	0.00%	9.23%	6.73%	4.24%	0.72%	0.01%	0.00%	0.00%	50.49%	\$0	
16	DEPRECIATION AND AMORTIZATION	6560		\$1,834,112	S-10,LN 22+29	\$0	\$404,663	\$0	\$302,173	\$118,702	\$18,000	\$23,482	\$0	\$0	\$0	\$967,093	\$0	
17	OTHER OPERATING TAX	7240		\$70,428	S-12,LN 33	\$0	\$19,777	\$0	\$8,005	\$5,615	\$851	\$652	\$0	\$0	\$0	\$35,527	\$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		-\$35,872	S-10,LN 37	\$0	-\$9,067	\$0	-\$3,411	-\$2,727	-\$414	-\$298	\$0	\$0	\$0	-\$19,955	\$0	
21	TOTAL OPERATING EXPENSE AND TAX			\$4,768,855		\$0	\$1,244,503	\$0	\$574,438	\$316,680	\$141,426	\$44,627	\$154	\$0	\$0	\$2,447,026	\$0	
	% DISTRIBUTION			100.00%		0.00%	26.10%	0.00%	12.05%	6.64%	2.97%	0.94%	0.00%	0.00%	0.00%	51.31%	\$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	\$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	
	% 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	
33	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	

Bridgewater Telephone Co.

S-9,1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	30.29%	0.00%	21.55%	10.85%	1.64%	1.51%	0.00%	0.00%	0.00%	34.16%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$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	\$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%	23.00%	0.00%	4.06%	6.14%	0.93%	0.52%	0.00%	0.00%	0.00%	65.34%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$11,971	LN 1+DIRECT	\$0	\$3,133	\$0	\$1,397	\$980	\$149	\$114	\$0	\$0	\$0	\$6,199	\$0
8	GENERAL SUPPORT	6120		\$353,181	LN 1+DIRECT	\$0	\$92,442	\$0	\$41,206	\$28,907	\$4,383	\$3,358	\$0	\$0	\$0	\$182,885	\$0
9	TOTAL GENERAL SUPPORT EXP			\$365,152		\$0	\$95,575	\$0	\$42,602	\$29,887	\$4,532	\$3,472	\$0	\$0	\$0	\$189,084	\$0
10	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$43,547	LN 2+DIRECT	\$0	\$13,191	\$0	\$9,384	\$4,724	\$716	\$655	\$0	\$0	\$0	\$14,876	\$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		\$196,453	LN 2+DIRECT	\$0	\$59,510	\$0	\$42,335	\$21,311	\$3,231	\$2,957	\$0	\$0	\$0	\$67,109	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$240,000		\$0	\$72,701	\$0	\$51,719	\$26,035	\$3,948	\$3,612	\$0	\$0	\$0	\$81,984	\$0
16	% DISTRIBUTION			100.00%		0.00%	30.29%	0.00%	21.55%	10.85%	1.64%	1.51%	0.00%	0.00%	0.00%	34.16%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$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
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		\$260,033	LN 6	\$0	\$59,820	\$0	\$10,561	\$15,953	\$2,419	\$1,364	\$0	\$0	\$0	\$169,917	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$260,033		\$0	\$59,820	\$0	\$10,561	\$15,953	\$2,419	\$1,364	\$0	\$0	\$0	\$169,917	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	4.06%	6.14%	0.93%	0.52%	0.00%	0.00%	0.00%	65.34%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$865,185		\$0	\$228,096	\$0	\$104,883	\$71,875	\$10,899	\$8,448	\$0	\$0	\$0	\$440,985	\$0
28	% DISTRIBUTION			100.00%		0.00%	26.36%	0.00%	12.12%	8.31%	1.26%	0.98%	0.00%	0.00%	0.00%	50.97%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$500,033		\$0	\$132,521	\$0	\$62,280	\$41,988	\$6,367	\$4,976	\$0	\$0	\$0	\$251,901	\$0
30	% DISTRIBUTION			100.00%		0.00%	26.50%	0.00%	12.46%	8.40%	1.27%	1.00%	0.00%	0.00%	0.00%	50.38%	\$0

Bridgewater Telephone Co.

S-10,1of1

## PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of

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%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$534,001	LN 7+DIRECT	\$0	\$139,769	\$0	\$62,302	\$43,706	\$6,627	\$5,078	\$0	\$0	\$0	\$276,518	\$0
14	ACCESS / USF EXPENSE	6540		\$72,065	DIRECT	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT		6560	\$69,753	S-3, LN 11	\$0	\$18,257	\$0	\$8,138	\$5,709	\$866	\$663	\$0	\$0	\$0	\$36,120	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$145,047	S-4, LN 53	\$0	\$74,962	\$0	\$0	\$28,985	\$4,395	\$0	\$0	\$0	\$0	\$36,706	\$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			\$641,055	S-4, LN 79	\$0	\$84,182	\$0	\$248,981	\$22,558	\$3,421	\$17,390	\$0	\$0	\$0	\$264,524	\$0
19	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$908,279	S-5, LN 43	\$0	\$208,946	\$0	\$36,889	\$55,723	\$8,450	\$4,763	\$0	\$0	\$0	\$593,507	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,764,133		\$0	\$386,347	\$0	\$294,008	\$112,975	\$17,131	\$22,816	\$0	\$0	\$0	\$930,857	\$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			\$1,764,133		\$0	\$386,347	\$0	\$294,008	\$112,975	\$17,131	\$22,816	\$0	\$0	\$0	\$930,857	\$0
25	% DISTRIBUTION			100.00%		0.00%	21.90%	0.00%	16.67%	6.40%	0.97%	1.29%	0.00%	0.00%	0.00%	52.77%	\$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		\$69,979	LN 5+DIRECT	\$0	\$18,316	\$0	\$8,164	\$5,728	\$868	\$665	\$0	\$0	\$0	\$36,236	\$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			\$69,979		\$0	\$18,316	\$0	\$8,164	\$5,728	\$868	\$665	\$0	\$0	\$0	\$36,236	\$0
32	% DISTRIBUTION			100.00%		0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$0
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$25,698	S-3, LN 11+DIR	\$0	\$6,726	\$0	\$2,998	\$2,103	\$319	\$244	\$0	\$0	\$0	\$13,307	\$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		\$10,174	S-5, LN 43+DIR	\$0	\$2,340	\$0	\$413	\$624	\$95	\$53	\$0	\$0	\$0	\$6,648	\$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			\$35,872		\$0	\$9,067	\$0	\$3,411	\$2,727	\$414	\$298	\$0	\$0	\$0	\$19,955	\$0

Bridgewater Telephone Co.

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of

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	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	17.23%			6.66%	1.01%			0.00%	0.00%	75.10%	
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	11.61%	0.00%	0.00%	0.56%	6.03%	0.00%	0.00%	0.00%	0.00%	81.80%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	55.68%	0.00%	10.91%	6.71%	24.29%	2.35%	0.05%				
6	PAYSTATION REVENUE				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.95%	0.00%	0.29%	18.34%	0.21%	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%	41.81%	0.00%	8.19%	10.05%	36.35%	3.52%	0.08%				
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$333,092	INPUT	\$0	\$98,602	\$0	\$16,312	\$1,386	\$35,274	\$0	\$80	\$0	\$0	\$181,439	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$120	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$120	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$6,123	DIRECT	\$0	\$0			\$6,017	\$0				\$0	\$106	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED				\$0 DIRECT											\$0	
18	- TWX				\$0 DIRECT									\$0			
19	- ALPHA			\$562	LN 3	\$0	\$97			\$37	\$6				\$0	\$422	
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
21	SUBTOTAL			\$562		\$0	\$97	\$0	\$0	\$37	\$6	\$0	\$0	\$0	\$0	\$422	
22	LOCAL BUSINESS OFFICE		6623														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$4,763	DIRECT		\$4,763										
25	- OTHER		1.12	\$32,286	LN 7	\$0	\$1,920	\$0	\$95	\$5,920	\$68	\$81	\$0	\$0	\$0	\$24,202	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$20,761	LN 4	\$0	\$2,410	\$0	\$0	\$117	\$1,251	\$0	\$0	\$0	\$0	\$16,983	\$0
27	- END USER BILLING INQUIRY		1.3	\$28,175	LN 8	\$0	\$1,795	\$0	\$51	\$957	\$0	\$37	\$0	\$0	\$0	\$25,335	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0			\$0	\$0			\$0	\$0	\$0	
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$85,985		\$0	\$10,888	\$0	\$146	\$6,994	\$1,319	\$119	\$0	\$0	\$0	\$66,520	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$2,338	AL-1, LN16	\$0	\$354			\$49	\$863				\$0	\$1,072	
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT										\$0	\$0	
37	- OTHER BILLING & COLLECTION		2.2	\$39,615	AL-1, LN18, LN19	\$0	\$11,815	\$0	\$0	\$746	\$13,154	\$0	\$0	\$0	\$0	\$13,900	\$0
38	- END USER COMMON LINE		2.3	\$2,085	DIRECT	\$0	\$2,085			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$18,619	LN 11	\$0	\$7,784	\$0	\$1,525	\$1,871	\$6,768	\$656	\$15		\$0	\$14,972	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$62,656		\$0	\$22,038	\$0	\$1,525	\$2,666	\$20,785	\$656	\$15	\$0	\$0	\$81,491	\$0
41	TOTAL CAT 1 AND CAT 2			\$148,641	LN 32+LN 40	\$0	\$32,926	\$0	\$1,671	\$9,660	\$22,104	\$775	\$15	\$0	\$0	\$17,874	\$0
42	% DISTRIBUTION			100.00%		0.00%	22.15%	0.00%	1.12%	6.50%	14.87%	0.52%	0.01%	0.00%	0.00%	54.82%	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	\$39,336	LN 42+DIRECT	\$0	\$13,955	\$0	\$366	\$2,119	\$4,848	\$170	\$3	\$0	\$0	\$17,874	\$0
44	TOTAL SERVICES EXPENSE			\$194,782		\$0	\$46,977	\$0	\$2,037	\$17,833	\$26,958	\$945	\$18	\$0	\$0	\$100,014	\$0
45	% DISTRIBUTION			100.00%		0.00%	24.12%	0.00%	1.05%	9.16%	13.84%	0.48%	0.01%	0.00%	0.00%	51.35%	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$527,874	LN 12+LN 44	\$0	\$145,579	\$0	\$18,349	\$19,219	\$62,233	\$945	\$98	\$0	\$0	\$281,452	\$0
47	% DISTRIBUTION			100.00%		0.00%	27.58%	0.00%	3.48%	3.64%	11.79%	0.18%	0.02%	0.00%	0.00%	53.32%	\$0

Bridgewater Telephone Co.

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## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of

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%	26.75%	0.00%	9.15%	6.72%	4.82%	0.70%	0.01%	0.00%	0.00%	51.85%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	26.17%	0.00%	11.67%	8.18%	1.24%	0.95%	0.00%	0.00%	0.00%	51.78%	\$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%	94.46%			0.00%	5.54%				0.00%	0.00%	
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	22.55%	0.00%	11.04%	6.36%	0.96%	0.95%	0.00%	0.00%	0.00%	58.14%	
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				\$3,485 DIRECT	\$0	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER				\$897,577 LN 1	\$0	\$240,136	\$0	\$82,138	\$60,290	\$43,230	\$6,320	\$56	\$0	\$0	\$465,406	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE				\$901,061	\$0	\$243,620	\$0	\$82,138	\$60,290	\$43,230	\$6,320	\$56	\$0	\$0	\$465,406	\$0
14	% DISTRIBUTION			100.00%		0.00%	27.04%	0.00%	9.12%	6.69%	4.80%	0.70%	0.01%	0.00%	0.00%	51.65%	\$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				\$0 LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING				\$0 DIRECT												\$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			\$6,185,706	RECORDS	\$0	\$1,563,983	\$0	\$730,862	\$406,833	\$155,015	\$58,070	\$154	\$0	\$0	\$3,270,790	
22	LESS: OPERATING EXPENSE AND TAX			\$5,736,400	VARIOUS	\$0	\$1,244,503	\$0	\$574,438	\$417,848	\$179,974	\$59,067	\$193	\$0	\$0	\$3,260,378	
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.				-\$183 LN 6+DIRECT	\$0	-\$41	\$0	-\$20	-\$12	-\$2	-\$2	\$0	\$0	\$0	-\$106	
27	NET TAXABLE INCOME			\$449,489		\$0	\$319,521	\$0	\$156,445	-\$11,003	-\$24,958	-\$996	-\$39	\$0	\$0	\$10,519	
28	% DISTRIBUTION			100.00%		0.00%	71.09%	0.00%	34.81%	-2.45%	-5.55%	-0.22%	-0.01%	0.00%	0.00%	2.34%	
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		\$472,260	LN 28	\$0	\$335,708	\$0	\$164,370	-\$11,561	-\$26,222	-\$1,047	-\$40	\$0	\$0	\$11,051	
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$62,692	LN 28	\$0	\$44,565	\$0	\$21,820	-\$1,535	-\$3,481	-\$139	-\$5	\$0	\$0	\$1,467	
33	OPERATING TAXES - OTHER	7240		\$70,428	LN 2+DIRECT	\$0	\$19,777	\$0	\$8,005	\$5,615	\$851	\$652	\$0	\$0	\$0	\$35,527	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		-\$19,770	LN 28	\$0	-\$14,054	\$0	-\$6,881	\$484	\$1,098	\$44	\$2	\$0	\$0	-\$463	
35	TOTAL OPERATING TAXES			\$585,610		\$0	\$385,996	\$0	\$187,314	-\$6,996	-\$27,754	-\$489	-\$44	\$0	\$0	\$47,583	\$0

Bridgewater Telephone Co.

AL-1,1of1

## DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	\$4,607	SPF	\$0	\$1,139	\$0	\$24	\$304	\$46	\$26	\$0	\$0	\$0	\$3,068	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.73%	0.00%	0.51%	6.59%	1.00%	0.56%	0.00%	0.00%	0.00%	66.61%	
3	ALLOCATED LOOPS - CWF	\$4,607	SPF	\$0	\$1,139	\$0	\$24	\$304	\$46	\$26	\$0	\$0	\$0	\$3,068	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.73%	0.00%	0.51%	6.59%	1.00%	0.56%	0.00%	0.00%	0.00%	66.61%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$403	TOLL MOU	\$0	\$64	\$0	\$19	\$25	\$4	\$14	\$0	\$0	\$0	\$278	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	15.84%	0.00%	4.60%	6.12%	0.93%	3.48%	0.00%	0.00%	0.00%	69.04%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$9,518	CMM	\$0	\$1,489	\$0	\$497	\$576	\$87	\$376	\$0	\$0	\$0	\$6,493	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	15.65%	0.00%	5.22%	6.05%	0.92%	3.95%	0.00%	0.00%	0.00%	68.22%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$380	WB CKTS	\$0	\$0	\$0	\$217	\$0	\$0	\$0	\$0	\$0	\$0	\$163	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.09%	0.00%	57.11%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	42.76%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$349	WB CKTS	\$0	\$0	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$186	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.10%	0.00%	46.70%	0.04%	0.01%	0.00%	0.00%	0.00%	0.00%	53.15%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$163	WB CKTS Less	\$0	\$0	\$0	\$163	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$105,487	DIRECT	\$0	\$15,959			\$2,209	\$38,946					\$48,373	
16	PERCENT DISTRIBUTION	100.00%		0.00%	15.13%			2.09%	36.92%					45.86%	
17	ALLOCATED USERS	\$10,490		\$0	\$1,155	\$0	\$0	\$160	\$2,819	\$0	\$0	\$0	\$0	\$6,356	\$0
18	PERCENT DISTRIBUTION	100.00%		0.00%	11.01%	0.00%	0.00%	1.53%	26.87%	0.00%	0.00%	0.00%	0.00%	60.59%	\$0
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			1.79%	31.54%					33.33%	
CWC-1		CASH WORKING CAPITAL WORKSHEET													CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$865,185	S-9, LN 27	\$0	\$228,096	\$0	\$104,883	\$71,875	\$10,899	\$8,448	\$0	\$0	\$0	\$440,985
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$606,066	VARIOUS	\$0	\$211,834	\$0	\$62,302	\$43,706	\$6,627	\$5,078	\$0	\$0	\$0	\$276,518
3	CUSTOMER OPERATIONS EXP - MARKETING	\$333,092	S-11, LN 12	\$0	\$98,602	\$0	\$16,312	\$1,386	\$35,274	\$0	\$80	\$0	\$0	\$181,439
4	CUSTOMER OPERATIONS EXP - SERVICES	\$194,782	S-11, LN 44	\$0	\$46,977	\$0	\$2,037	\$17,833	\$26,958	\$945	\$18	\$0	\$0	\$100,014
5	CORPORATE OPERATIONS EXPENSE	\$901,061	S-12, LN 13	\$0	\$243,620	\$0	\$82,138	\$60,290	\$43,230	\$6,320	\$56	\$0	\$0	\$465,406
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)	\$472,260	S-12, LN 29 + 31	\$0	\$335,708	\$0	\$164,370	-\$11,561	-\$26,222	-\$1,047	-\$40	\$0	\$0	\$11,051
10	STATE INCOME TAX (ACTUAL)	\$62,692	S-12, LN 32	\$0	\$44,565	\$0	\$21,820	-\$1,535	-\$3,481	-\$139	-\$5	\$0	\$0	\$1,467
11	OTHER OPERATING TAX	\$70,428	S-12, LN 33	\$0	\$19,777	\$0	\$8,005	\$5,615	\$851	\$652	\$0	\$0	\$0	\$35,527
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$6,134	RECORDS	\$0	\$0	\$0	\$0	\$25	\$358	\$40	\$0	\$0	\$0	\$5,711
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	\$3,511,701		\$0	\$1,229,180	\$0	\$461,867	\$187,635	\$94,495	\$20,297	\$109	\$0	\$0	\$1,518,118
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$144,317		\$0	\$50,514	\$0	\$18,981	\$7,711	\$3,883	\$834	\$4	\$0	\$0	\$62,389
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	\$144,317		\$0	\$50,514	\$0	\$18,981	\$7,711	\$3,883	\$834	\$4	\$0	\$0	\$62,389

PYCOS Bridge Water Telephone Company

47	FROZEN MAG SHIFT	\$0	\$14,574	\$0	\$0	\$0	\$0	\$0	\$0	(\$22,143)	\$5,618	\$0	\$1,951			
48	POST MAG REVENUE REQUIREMENT	\$2,644,027	\$1,321,475	\$0	\$0	\$0	\$0	\$1,306,901	\$0	\$366,689	\$0	\$564,262	\$0	\$35,470	\$0	\$356,130

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		B&C	WBI	OPERATOR			
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT TERM				CHANNEL TERM	MILEAGE FACILITY	
1		NET INVESTMENT FOR SETTLEMENTS	\$4,299,756	(NOTE A)	\$0	\$2,478,534	\$394,236	\$0	\$0	\$2,761	\$2,554	\$831	\$483,895	\$412,976	\$6,039	\$328	\$517,602	\$0
2		RATE OF RETURN	11.25%			11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$483,723	LN 1*LN 2	\$0	\$278,835	\$44,352	\$0	\$0	\$311	\$287	\$93	\$54,438	\$46,460	\$679	\$37	\$58,230	\$0
4		ALLOW FOR FUNDS USED DURING CONST	\$0	A-8-LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$483,723	LN 3-LN 4	\$0	\$278,835	\$44,352	\$0	\$0	\$311	\$287	\$93	\$54,438	\$46,460	\$679	\$37	\$58,230	\$0
6		FEDERAL INCOME TAX	\$260,499	LN 30	\$0	\$150,156	\$23,890	\$0	\$0	\$167	\$155	\$50	\$29,316	\$25,020	\$366	\$20	\$31,359	\$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	\$260,499	LN 6-LN 7	\$0	\$150,156	\$23,890	\$0	\$0	\$167	\$155	\$50	\$29,316	\$25,020	\$366	\$20	\$31,359	\$0
9		STATE AND LOCAL INCOME TAX	\$80,864	LN 36	\$0	\$46,612	\$7,416	\$0	\$0	\$52	\$48	\$16	\$9,100	\$7,767	\$114	\$6	\$9,734	\$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	\$80,864	LN 9-LN 10	\$0	\$46,612	\$7,416	\$0	\$0	\$52	\$48	\$16	\$9,100	\$7,767	\$114	\$6	\$9,734	\$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	\$1,818,941	A-8-LN 20	\$0	\$831,299	\$309,256	\$0	\$194	\$1,446	\$664	\$435	\$168,987	\$214,839	\$1,557	\$35,407	\$254,856	\$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	\$2,644,027		\$0	\$1,306,901	\$384,914	\$0	\$194	\$1,976	\$1,154	\$594	\$261,842	\$294,086	\$2,716	\$35,470	\$354,179	\$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	\$2,644,027	LN16+LN18	\$0	\$1,306,901	\$384,914	\$0	\$194	\$1,976	\$1,154	\$594	\$261,842	\$294,086	\$2,716	\$35,470	\$354,179	\$0
		SPECIAL ACCESS INCLUDING WBI														\$912,823		
20		OPTIONAL GROSS UP INCOME TAX CALCULATION																
21		RETURN ON INVESTMENT	\$483,723	LN 3	\$0	\$278,835	\$44,352	\$0	\$0	\$311	\$287	\$93	\$54,438	\$46,460	\$679	\$37	\$58,230	\$0
22		INTEREST AND RELATED ITEMS	\$0	A-12, 14+16-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		OTHER INCOME ADJUSTMENTS	(\$61)	A-12, LN 23	\$0	(\$356)	(\$50)	\$0	\$0	(\$1)	(\$0)	\$0	(\$3)	(\$0)	\$0	(\$0)	(\$7)	\$0
24		TOTAL INCOME ADJUSTMENTS	(\$61)	LN21+LN22	\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	\$0	(\$6)	(\$6)	\$0	(\$0)	(\$7)	\$0
25		RETURN LESS INCOME ADJ	\$483,784	LN20-LN23	\$0	\$278,861	\$44,368	\$0	\$0	\$311	\$287	\$93	\$54,444	\$46,466	\$680	\$37	\$58,237	\$0
26		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		FIT BASE	\$483,784		\$0	\$278,861	\$44,368	\$0	\$0	\$311	\$287	\$93	\$54,444	\$46,466	\$680	\$37	\$58,237	\$0
28		FEDERAL TAXABLE INCOME	\$483,784		\$0	\$278,861	\$44,368	\$0	\$0	\$311	\$287	\$93	\$54,444	\$46,466	\$680	\$37	\$58,237	\$0
29	0.35	FEDERAL INCOME TAX	\$260,499	LN 27*FTR	\$0	\$150,156	\$23,890	\$0	\$0	\$167	\$155	\$50	\$29,316	\$25,020	\$366	\$20	\$31,359	\$0
30		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		NET FEDERAL TAX BEFORE ITC AMORT	\$260,499	LN28-LN29	\$0	\$150,156	\$23,890	\$0	\$0	\$167	\$155	\$50	\$29,316	\$25,020	\$366	\$20	\$31,359	\$0
32		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		SIT BASE	\$744,283		\$0	\$429,017	\$68,258	\$0	\$478	\$442	\$144	\$93,760	\$71,486	\$1,045	\$57	\$98,596	\$0	
34		STATE TAXABLE INCOME	\$744,288		\$0	\$429,017	\$68,258	\$0	\$0	\$478	\$442	\$144	\$93,760	\$71,486	\$1,045	\$57	\$98,596	\$0
35	0.098	STATE INCOME TAX	\$80,864	LN 33*STR	\$0	\$46,612	\$7,416	\$0	\$0	\$52	\$48	\$16	\$9,100	\$7,767	\$114	\$6	\$9,734	\$0
36		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NET STATE INCOME TAX BEFORE ITC AMO	\$80,864	LN34-LN35	\$0	\$46,612	\$7,416	\$0	\$0	\$52	\$48	\$16	\$9,100	\$7,767	\$114	\$6	\$9,734	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$249,222		\$0	\$143,656	\$22,856	\$0	\$0	\$160	\$148	\$48	\$28,047	\$23,937	\$350	\$19	\$30,001	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$21,891)		\$0	(\$12,618)	(\$2,008)	\$0	\$0	(\$14)	(\$13)	\$48	(\$2,464)	(\$2,103)	(\$31)	(\$2)	(\$2,635)	\$0

PYCOS Bridge Water Telephone Company

## 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	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$794,665	A-3, LN 4	\$0	\$338,280	\$209,952	\$0	\$0	\$520	\$327	\$156	\$72,099	\$77,780	\$773	\$608	\$94,170
2	2210	CENTRAL OFFICE SWITCHING	\$3,675,657	A-4, LN 21+25	\$0		\$3,675,657	\$0		\$0		\$0					\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0		\$0	\$0	\$0	\$0		\$0					\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$4,607,033	A-4, LN 41	\$0	\$1,152,234		\$0		\$9,105		\$2,739	\$555,672	\$1,361,706		\$0	\$1,525,577
5	2310	INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0				\$0	\$0				\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,618,941	A-5, LN 21	\$0	\$4,770,060		\$0			\$5,721	\$0	\$706,568	\$13,531	\$0	\$123,060	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$102,237	A-3, LN 15	\$0	\$43,553	\$27,031	\$0	\$0	\$67	\$42	\$20	\$9,283	\$10,014	\$100	\$4	\$12,124
9		TOTAL PLANT IN SERVICE	\$14,798,533		\$0	\$6,304,127	\$3,912,640	\$0	\$0	\$9,692	\$6,090	\$2,916	\$1,343,621	\$1,449,500	\$14,403	\$612	\$1,754,931
10		% DISTRIBUTION	100.000%		0.000%	42.600%	26.439%	0.000%	0.000%	0.065%	0.041%	0.020%	9.079%	9.795%	0.097%	0.004%	11.859%
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	\$46,556	A-6, LN 13	\$0	\$19,833	\$12,309	\$0	\$0	\$30	\$19	\$9	\$4,227	\$4,560	\$45	\$2	\$5,521
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.	\$14,845,089		\$0	\$6,323,960	\$3,924,949	\$0	\$0	\$9,723	\$6,109	\$2,925	\$1,347,848	\$1,454,060	\$14,449	\$614	\$1,760,452
16		% DISTRIBUTION	100.000%		0.000%	42.600%	26.439%	0.000%	0.000%	0.065%	0.041%	0.020%	9.079%	9.795%	0.097%	0.004%	11.859%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$9,466,069	A-7, LN 9	\$0	\$3,389,084	\$3,243,201	\$0	\$0	\$6,249	\$3,116	\$1,880	\$766,242	\$934,571	\$7,370	\$284	\$1,114,071
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 PRO	\$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	\$1,199,454	A-7, LN 28	\$0	\$507,542	\$319,290	\$0	\$0	\$791	\$489	\$238	\$108,623	\$118,286	\$1,156	\$7	\$143,033
23	VAR	CUST. DEP. DEF. CRS-NET & L-T LIAB.	\$6,904	A-7, LNS 30-36	\$0	\$2,941	\$1,825	\$0	\$0	\$5	\$3	\$1	\$627	\$676	\$7	\$0	\$819
24		NET TELEPHONE PLANT	\$4,172,662		\$0	\$2,424,392	\$360,633	\$0	\$0	\$2,678	\$2,501	\$806	\$472,356	\$400,527	\$5,916	\$323	\$502,530
25		% DISTRIBUTION	100.000%		0.000%	58.102%	8.643%	0.000%	0.000%	0.064%	0.060%	0.019%	11.320%	9.599%	0.142%	0.008%	12.043%
26	1220	MATERIALS AND SUPPLIES	\$57,599	A-3, LN 16	\$0	\$24,537	\$15,229	\$0	\$0	\$38	\$24	\$11	\$5,230	\$5,642	\$56	\$2	\$6,831
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN21	\$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
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSET	\$0	A-3, LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$69,495	A-3, LN 10	\$0	\$29,605	\$18,374	\$0	\$0	\$46	\$29	\$14	\$6,310	\$6,807	\$68	\$3	\$8,241
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$4,299,756		\$0	\$2,478,534	\$394,236	\$0	\$0	\$2,761	\$2,554	\$831	\$483,895	\$412,976	\$6,039	\$328	\$517,602
32		% DISTRIBUTION	100.000%		0.000%	57.644%	9.169%	0.000%	0.000%	0.064%	0.059%	0.019%	11.254%	9.605%	0.140%	0.008%	12.038%



PYCOS Bridge Water Telephone Company

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON 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	\$8,282,690	A-4, LN 42	\$0	\$1,152,234	\$3,675,657	\$0	\$0	\$9,105		\$2,739	\$555,672	\$1,361,706	\$0	\$1,525,577	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0							\$0		\$0		
1c		CABLE & WIRE FACILITIES	\$5,618,941	A-5, LN 23	\$0	\$4,770,060					\$5,721	\$0	\$706,568	\$13,531	\$0	\$123,060	
1d		TOTAL	\$13,901,631		\$0	\$5,922,294	\$3,675,657	\$0	\$0	\$9,105	\$5,721	\$2,739	\$1,262,240	\$1,361,706	\$13,531	\$0	\$1,648,637
1e		% DISTRIBUTION	100.000%		0.000%	42.601%	26.440%	0.000%	0.000%	0.065%	0.041%	0.020%	9.080%	9.795%	0.097%	0.000%	0.000%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$777,370	LN 1e	\$0	\$331,171	\$205,540	\$0	\$0	\$509	\$320	\$153	\$70,584	\$76,146	\$757	\$0	\$92,191
3		GENERAL PURPOSE COMPUTERS	\$17,295	LN 1e & DIREC	\$0	\$7,109	\$4,412	\$0	\$0	\$11	\$7	\$3	\$1,515	\$1,635	\$16	\$608	\$1,979
4		TOTAL GENERAL SUPPORT ASSETS	\$794,665		\$0	\$338,280	\$209,952	\$0	\$0	\$520	\$327	\$156	\$72,099	\$77,780	\$773	\$608	\$94,170
5		% DISTRIBUTION	100.000%		0.000%	42.569%	26.420%	0.000%	0.000%	0.065%	0.041%	0.020%	9.073%	9.788%	0.097%	0.076%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$14,696,296		\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896	\$1,334,339	\$1,439,486	\$14,304	\$608	\$1,742,807
7		% DISTRIBUTION	100.000%		0.000%	42.600%	26.439%	0.000%	0.000%	0.065%	0.041%	0.020%	9.079%	9.795%	0.097%	0.004%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT				0									
9		COE,IOT,CWF,GENERAL SUPPORT	\$14,696,296		\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896	\$1,334,339	\$1,439,486	\$14,304	\$608	\$1,742,807
10		AND EQUAL ACCESS EQUIPMENT	100.000%		0.000%	42.600%	26.439%	0.000%	0.000%	0.065%	0.041%	0.020%	9.079%	9.795%	0.097%	0.004%	0.000%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	\$102,237	LN 10	\$0	\$43,553	\$27,031	\$0	\$0	\$67	\$42	\$20	\$9,283	\$10,014	\$100	\$4	\$12,124
16	1220	MATERIALS AND SUPPLIES	\$57,599	LN 10	\$0	\$24,537	\$15,229	\$0	\$0	\$38	\$24	\$11	\$5,230	\$5,642	\$56	\$2	\$6,831
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	\$10,164,752		\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896					
22		FOR APPORTIONING PRESUBSCRIPTION	100.000%		0.000%	61.591%	38.226%	0.000%	0.000%	0.095%	0.059%	0.028%					
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING	\$7,979,336				\$3,675,657	\$0	\$0	\$9,105	\$5,721	\$2,739	\$1,262,240	\$1,361,706	\$13,531		\$1,648,637
24		CARRIER ACCESS BILLING EXPENSES	100.000%				46.065%	0.000%	0.000%	0.114%	0.072%	0.034%	15.819%	17.065%	0.170%		20.661%

PYCOS Bridge Water Telephone Company

A-4,1of2 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
1		ALLOCATION FACTORS																
2		STANDARD WORK SECONDS																
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%								100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%								100%	100%
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%												
5		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6						66%		34%						
6	2220	CENTRAL OFFICE EQUIPMENT																
7		OPERATOR SYSTEMS	\$0	LN 2			\$0		\$0								\$0	\$0
8		MANUAL SWITCHBOARDS																
9		AUXILIARY SWITCHBOARDS	\$0	DIRECT					\$0									
10		- DIRECTORY ASSISTANCE	\$0	DIRECT			\$0											
11		- INTERCEPT	\$0	DIRECT													\$0	\$0
12		- OTHER	\$0	DIRECT													\$0	\$0
13		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
14		TSPS																
15		- OPERATOR	\$0	LN 3			\$0		\$0								\$0	\$0
16		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
17		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0					\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT																
19		ACCESS	\$0	DIRECT						\$0								
20		NON ACCESS	\$0	DIRECT													\$0	\$0
21		TOTAL TANDEM SWITCH	\$0							\$0							\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT																
23		ACCESS	\$3,675,657	DIRECT			\$3,675,657											
24		EQUAL ACCESS	\$0	DIRECT				\$0										
25		TOTAL LOCAL SWITCH	\$3,675,657				\$3,675,657	\$0										
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$3,675,657				\$3,675,657	\$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 Bridge Water Telephone Company

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	\$1,866,222	DIRECT						\$719			\$339,927				\$1,525,577	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680	\$107,746	DIRECT								\$0		\$107,746				
32		SUBSCRIBER LINE	\$1,367,979	LN 4/DIRECT	\$0	\$1,152,234							\$215,745					
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT								\$0		\$0				
35		ACCESS - BASIC	\$1,261,949	LN 5/DIRECT						\$5,250		\$2,739		\$1,253,960				
36		ACCESS - SPECIAL	\$0	DIRECT								\$0		\$0				
37		NON ACCESS	\$0	DIRECT													\$0	
38		TOTAL IX CIRCUIT	\$1,261,949							\$5,250		\$2,739		\$1,253,960			\$0	
39		HOST/REMOTE CIRCUIT	\$3,137	DIRECT						\$3,137				\$0			\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$4,607,033		\$0	\$1,152,234				\$9,105		\$2,739	\$555,672	\$1,361,706			\$1,525,577	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$8,282,690		\$0	\$1,152,234	\$3,675,657	\$0	\$0	\$9,105		\$2,739	\$555,672	\$1,361,706			\$1,525,577	\$0
43		% DISTRIBUTION	100.000%		0.000%	13.911%	44.378%	0.000%	0.000%	0.110%		0.033%	6.709%	16.440%			18.419%	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%	25%				0%		0%	12%	30%			33%	

PYCOS Bridge Water Telephone Company

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							78%	22%					
3	2310	INFORMATION ORIG/TERM															
4		OTHER IOT EQUIPMENT															
5		COIN PUBLIC TELEPHONE	\$0	DIRECT			\$0										
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT			\$0										
7		OTHER	\$0	DIRECT			\$0										
8		SUBTOTAL	\$0				\$0										
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT			\$0										
10		TOTAL ORIG/TERM EQUIP	\$0				\$0										
11		% DISTRIBUTION	\$0				\$0										
12	2410	CABLE AND WIRE FACILITIES															
13		SUBSCRIBER LINE	\$4,868,455	LN 1/DIRECT	\$0	\$4,770,060							\$98,395				
14		EXCHANGE WIDEBAND AND WBI	\$732,519	DIRECT						\$1,286			\$608,173			\$123,060	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0					\$0		
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT											\$0		
16		INTEREXCHANGE WIDEBAND & DSL	\$13,531	DIRECT						\$0				\$13,531			
17a		IX TRUNK - ACCESS	\$0	LN 2/DIRECT						\$0				\$0			
17b		IX TRUNK - SPECIAL	\$0	DIRECT										\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT													\$0
19		HOST/REMOTE	\$4,436	DIRECT						\$4,436							\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT													
21		TOTAL CABLE AND WIRE FACILITIES	\$5,618,941		\$0	\$4,770,060				\$5,721	\$0	\$706,568		\$13,531	\$0	\$123,060	
22		% DISTRIBUTION	100.000%		0.000%	84.893%				0.102%	0.000%	12.575%		0.241%		2.190%	
23		TOTAL CABLE & WIRE FACILITIES	\$5,618,941		\$0	\$4,770,060				\$5,721	\$0	\$706,568		\$13,531		\$123,060	
24		% DISTRIBUTION	100.000%		0.000%	84.893%				0.102%	0.000%	12.575%		0.241%		2.190%	

[illegible]

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON INFO	COMMON TRANSPORT		SPECIAL ACCESS			B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS		TERM	FACILITY	TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY				
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$371,244	A-3,LN 5	\$0	\$158,034	\$98,084	\$0	\$0	\$243	\$153	\$73	\$33,682	\$36,337	\$361	\$284	\$43,993	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$3,145,118	A-4,LN 47	\$0	\$0	\$3,145,118	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$3,038,978	A-4,LN 48	\$0	\$760,058	\$0	\$0	\$6,006	\$0	\$1,807	\$366,543	\$898,234	\$0	\$330	\$1,006,188	\$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	\$2,910,730	A-5,LN 22	\$0	\$2,470,992	\$0	\$0	\$0	\$0	\$2,964	\$0	\$366,017	\$0	\$7,009	\$0	\$63,748	\$0
9		TOTAL ACCUM DEPR - TPIS	\$9,466,069		\$0	\$3,389,084	\$3,243,201	\$0	\$6,249	\$3,116	\$1,880	\$766,242	\$934,571	\$7,370	\$284	\$1,114,071	\$0	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$9,466,069		\$0	\$3,389,084	\$3,243,201	\$0	\$6,249	\$3,116	\$1,880	\$766,242	\$934,571	\$7,370	\$284	\$1,114,071	\$0	\$0
12		% DISTRIBUTION	100.000%		0.000%	35.802%	34.261%	0.000%	0.000%	0.066%	0.033%	0.020%	8.095%	9.873%	0.078%	0.003%	11.769%	0.000%
ACCUMULATED AMORTIZATION																		
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3,LN 10 + Di	\$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	A-3,LN 10	\$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%	0.066%	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	\$6,057	A-3,LN 5	\$0	\$2,578	\$1,600	\$0	\$0	\$4	\$2	\$1	\$550	\$593	\$6	\$5	\$718	\$0
24		CENTRAL OFFICE EQUIP	\$686,583	A-4,LN 43	\$0	\$95,513	\$304,689	\$0	\$0	\$755	\$0	\$227	\$46,062	\$112,877	\$0	\$0	\$126,461	\$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	\$457,642	A-5,LN 22	\$0	\$388,504	\$0	\$0	\$0	\$0	\$466	\$0	\$57,547	\$0	\$1,102	\$0	\$10,023	\$0
27		UNDISTRIBUTED	\$49,173	A-3,LN 10	\$0	\$20,948	\$13,001	\$0	\$0	\$32	\$20	\$10	\$4,465	\$4,816	\$48	\$2	\$5,831	\$0
28		TOTAL NET DEFERRED INC TAX	\$1,199,454		\$0	\$507,542	\$319,290	\$0	\$0	\$791	\$489	\$238	\$108,623	\$118,286	\$1,156	\$7	\$143,033	\$0
29		% DISTRIBUTION	100.000%		0.000%	42.314%	26.620%	0.000%	0.000%	0.041%	0.041%	0.020%	9.056%	9.862%	0.096%	0.001%	11.925%	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	\$6,904	A-3,LN 10	\$0	\$2,941	\$1,825	\$0	\$0	\$5	\$3	\$1	\$627	\$676	\$7	\$0	\$819	\$0

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	DEDICATED CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR				
1	6110	OPERATING EXPENSE AND TAX	\$4,530	A-9,LN 6	\$0	\$1,930	\$1,198	\$0	\$3	\$2	\$1	\$441	\$444	\$4	\$0	\$537	\$0	
2	6120	NETWORK SUPPORT EXPENSE	\$133,647	A-9,LN 7	\$0	\$56,892	\$35,310	\$0	\$87	\$55	\$26	\$12,126	\$13,081	\$130	\$102	\$15,838	\$0	
3	6210	GENERAL SUPPORT EXPENSE	\$124,421	A-9,LN 15	\$0	\$25,472	\$22,576	\$0	\$201	\$0	\$61	\$12,284	\$30,102	\$0	\$0	\$33,725	\$0	
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	6410	CABLE AND WIRE FACILITIES EXP	\$70,381	A-9,LN 24	\$0	\$59,748	\$0	\$0	\$0	\$72	\$0	\$8,850	\$0	\$169	\$0	\$1,541	\$0	
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	\$202,072	A-10,LN 7	\$0	\$86,085	\$53,429	\$0	\$132	\$83	\$40	\$18,348	\$19,794	\$197	\$0	\$23,964	\$0	
8	6540	ACCESS / USF EXPENSE	\$72,065	A-10,LN 8	\$0	\$72,065	\$0	\$0	\$132	\$83	\$40	\$18,348	\$19,794	\$197	\$0	\$23,964	\$0	
9	6610	MARKETING EXPENSE	\$114,914	A-11,LN 1	\$0	\$48,953	\$30,382	\$0	\$0	\$75	\$47	\$23	\$10,433	\$11,256	\$112	\$5	\$13,627	\$0
10	6620	SERVICES EXPENSE	\$49,015	A-11,LN29	\$0	\$8,368	\$6,331	\$0	\$137	\$21	\$13	\$6	\$2,081	\$2,244	\$22	\$24,773	\$2,717	\$0
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$325,758	A-12,LN 9	\$0	\$151,891	\$64,018	\$0	\$58	\$220	\$115	\$66	\$27,264	\$32,498	\$268	\$10,512	\$38,849	\$0
13		SUBTOTAL OPERATING EXPENSE	\$1,096,802		\$0	\$511,403	\$215,543	\$0	\$194	\$741	\$387	\$223	\$91,797	\$109,419	\$903	\$35,392	\$130,798	\$0
14		% DISTRIBUTION	100.000%		0.000%	46.627%	19.652%	0.000%	0.018%	0.068%	0.035%	0.020%	8.370%	9.976%	0.082%	3.227%	11.925%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$706,836	A-10,LN 19+27	\$0	\$314,538	\$88,937	\$0	\$693	\$272	\$209	\$75,896	\$103,650	\$643	\$21	\$121,976	\$0	\$0
16	7200	OTHER OPERATING TAX	\$27,781	A-12,LN 25	\$0	\$11,835	\$8,735	\$0	\$18	\$11	\$5	\$2,522	\$2,721	\$27	\$1	\$3,295	\$0	\$0
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$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	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$12,478)	A-10,LN 35	\$0	(\$6,477)	(\$2,569)	\$0	(\$6)	(\$7)	(\$2)	(\$1,229)	(\$952)	(\$16)	(\$7)	(\$1,213)	\$0	\$0
20		TOTAL OPERATING EXP & TAX	\$1,818,941		\$0	\$831,299	\$309,256	\$0	\$194	\$1,446	\$664	\$435	\$168,987	\$214,839	\$1,557	\$35,407	\$254,856	\$0
21		% DISTRIBUTION	100.000%		0.000%	45.702%	17.002%	0.000%	0.011%	0.079%	0.037%	0.024%	9.290%	11.811%	0.086%	1.947%	14.011%	0.000%
22	7370	NON OPERATING EXPENSE	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		UNCOLLECTIBLES																
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$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	\$0

PYCOS Bridge Water Telephone Company

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE	\$14,696,296	VARIOUS	\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896	\$1,334,339	\$1,439,486	\$14,304	\$608	\$1,742,807	\$0
2		GEN SUPPORT, COE, IOT AND C&WF	\$0	A-3, LN 8	\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896	\$1,334,339	\$1,439,486	\$14,304	\$608	\$1,742,807	\$0
3		EQUAL ACCESS EQUIPMENT	\$14,696,296		\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896	\$1,334,339	\$1,439,486	\$14,304	\$608	\$1,742,807	\$0
4		TOTAL	\$14,696,296		\$0	\$6,260,574	\$3,885,609	\$0	\$0	\$9,625	\$6,048	\$2,896	\$1,334,339	\$1,439,486	\$14,304	\$608	\$1,742,807	\$0
		% DISTRIBUTION	100.000%		0.000%	42.600%	26.439%	0.000%	0.000%	0.065%	0.041%	0.020%	9.079%	9.795%	0.097%	0.004%	11.859%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$4,530	LN 4	\$0	\$1,930	\$1,198	\$0	\$0	\$3	\$2	\$1	\$411	\$444	\$4	\$0	\$537	\$0
7	6120	NETWORK SUPPORT	\$133,647	A-3, LN 5	\$0	\$56,892	\$35,310	\$0	\$0	\$87	\$55	\$26	\$12,126	\$13,081	\$130	\$102	\$15,838	\$0
8		GENERAL SUPPORT	\$138,177		\$0	\$58,822	\$36,508	\$0	\$0	\$90	\$57	\$27	\$12,537	\$13,525	\$134	\$102	\$16,375	\$0
9		TOTAL GENERAL SUPPORT EXP	\$138,177		\$0	\$58,822	\$36,508	\$0	\$0	\$90	\$57	\$27	\$12,537	\$13,525	\$134	\$102	\$16,375	\$0
		% DISTRIBUTION	100.000%		0.000%	42.570%	26.421%	0.000%	0.000%	0.065%	0.041%	0.020%	9.073%	9.788%	0.097%	0.074%	11.851%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$22,576	A-4, LN 47	\$0	\$0	\$22,576	\$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	\$101,845	A-4, LN 48	\$0	\$25,472	\$0	\$0	\$0	\$201		\$61	\$12,284	\$30,102			\$33,725	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$124,421		\$0	\$25,472	\$22,576	\$0	\$0	\$201		\$61	\$12,284	\$30,102			\$33,725	\$0
16		% DISTRIBUTION	100.000%		0.000%	20.472%	18.145%	0.000%	0.000%	0.162%		0.049%	9.873%	24.194%			27.106%	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	\$70,381	A-5, LN 22	\$0	\$59,748		\$0			\$72	\$0	\$8,850	\$0	\$169		\$1,541	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$332,979		\$0	\$144,042	\$59,083	\$0	\$0	\$292	\$128	\$88	\$33,671	\$43,627	\$304	\$102	\$51,641	\$0
26		% DISTRIBUTION	100.000%		0.000%	43.259%	17.744%	0.000%	0.000%	0.088%	0.039%	0.026%	10.112%	13.102%	0.091%	0.031%	15.509%	0.000%



PYCOS Bridge Water Telephone Company

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	\$8,282,690	A-4, LN 38	\$0	\$1,152,234	\$3,675,657	\$0	\$0	\$9,105		\$2,739	\$555,672	\$1,361,706		\$0	\$1,525,577	\$0
2		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0				\$0			\$0		\$0
3		CABLE AND WIRE FACILITIES	\$5,618,941	A-5, LN 21	\$0	\$4,770,060		\$0			\$5,721	\$0	\$706,568		\$13,531	\$0	\$123,060	\$0
4		TOTAL	\$13,901,631		\$0	\$5,922,294	\$3,675,657	\$0	\$0	\$9,105	\$5,721	\$2,739	\$1,262,240	\$1,361,706	\$13,531	\$0	\$1,648,637	\$0
5		% DISTRIBUTION	100.000%		0.000%	42.601%	26.440%	0.000%	0.000%	0.065%	0.041%	0.020%	9.080%	9.795%	0.097%	0.000%	11.859%	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	\$202,072	LN 5	\$0	\$86,085	\$53,429	\$0	\$0	\$132	\$83	\$40	\$18,348	\$19,794	\$197	\$0	\$23,964	\$0
8	6540	ACCESS / USF EXPENSE	\$72,065	DIRECT		\$72,065											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$26,395	A-3, LN 5	\$0	\$11,236	\$6,974	\$0	\$0	\$17	\$11	\$5	\$2,395	\$2,584	\$26	\$20	\$3,128	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$74,962	A-4, LN 47		\$74,962	\$0	\$0	\$0	\$0		\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44		\$0	\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$333,162	A-4, LN 48	\$0	\$83,325	\$0	\$0	\$0	\$658		\$198	\$40,184	\$98,473			\$110,324	\$0
14		UNDISTRIBUTED COE	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0							\$0					
16		CABLE AND WIRE FACILITIES	\$245,835	A-5, LN 22	\$0	\$208,696		\$0			\$250	\$0	\$30,913		\$592	\$0	\$5,384	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$680,355		\$0	\$303,257	\$81,936	\$0	\$0	\$676	\$261	\$203	\$73,492	\$101,057	\$618	\$20	\$118,836	\$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	\$680,355		\$0	\$303,257	\$81,936	\$0	\$0	\$676	\$261	\$203	\$73,492	\$101,057	\$618	\$20	\$118,836	\$0
20		% DISTRIBUTION	100.000%		0.000%	44.573%	12.043%	0.000%	0.000%	0.099%	0.038%	0.030%	10.802%	14.854%	0.091%	0.003%	17.467%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + Dii	\$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	\$26,481	A-3, LN 10	\$0	\$11,281	\$7,001	\$0	\$0	\$17	\$11	\$5	\$2,404	\$2,594	\$26	\$1	\$3,140	\$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	\$26,481		\$0	\$11,281	\$7,001	\$0	\$0	\$17	\$11	\$5	\$2,404	\$2,594	\$26	\$1	\$3,140	\$0
28		% DISTRIBUTION	100.000%		0.000%	42.600%	26.439%	0.000%	0.000%	0.065%	0.041%	0.020%	9.079%	9.795%	0.097%	0.004%	11.859%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$980,972		\$0	\$472,688	\$142,366	\$0	\$0	\$825	\$355	\$248	\$94,244	\$123,444	\$840	\$21	\$145,940	\$0
30		% DISTRIBUTION	100.000%		0.000%	48.186%	14.513%	0.000%	0.000%	0.084%	0.036%	0.025%	9.607%	12.584%	0.086%	0.002%	14.877%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$9,724	A-3, LN 5	\$0	\$4,140	\$2,569	\$0	\$0	\$6	\$4	\$2	\$882	\$952	\$9	\$7	\$1,152	\$0
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$2,754	A-5, LN 22	\$0	\$2,338	\$0	\$0	\$0	\$3	\$0	\$0	\$346		\$7	\$0	\$60	\$0
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$12,478		\$0	\$6,477	\$2,569	\$0	\$0	\$6	\$7	\$2	\$1,229	\$952	\$16	\$7	\$1,213	\$0

PYCOS Bridge Water Telephone Company

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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES	\$114,914	A-3, LN 10	\$0	\$48,953	\$30,382	\$0	\$0	\$75	\$47	\$23	\$10,433	\$11,256	\$112	\$5	\$13,627	\$0
2		MARKETING																
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	\$97	DIRECT					\$97									
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$4,763	A-3, LN 22	\$0	\$2,934	\$1,821	\$0	\$0	\$5	\$3	\$1						
11		- OTHER	\$2,015	AL-1, LN 12									\$0			\$2,015	\$0	
12		- END USER PAYMENT & COLLECTION	\$2,410	AL-1, LN 13		\$904							\$0			\$0	\$1,505	\$0
13		- END USER BILLING INQUIRY	\$1,846	AL-1, LN 14		\$0							\$0			\$0	\$1,846	\$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												
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$11,033		\$0	\$3,838	\$1,821	\$0	\$0	\$5	\$3	\$1	\$0			\$5,366	\$0	
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$354	DIRECT													\$354	
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT													\$0	
23		- OTHER BILLING & COLLECTION	\$11,815	DIRECT													\$11,815	
24		- END USER COMMON LINE	\$2,085	DIRECT		\$2,085	\$4,288	\$0	\$0	\$11	\$7	\$3	\$1,473	\$1,589	\$16	\$0	\$1,923	
25		- CARRIER ACCESS BILLING (CABS)	\$9,309	A-3, LN 24		\$0	\$2,085	\$4,288	\$0	\$0	\$11	\$7	\$3	\$1,473	\$1,589	\$16	\$12,169	\$1,923
26		SUBTOTAL CUSTOMER SERVICES	\$23,563		\$0	\$5,923	\$6,109	\$0	\$0	\$15	\$10	\$5	\$1,473	\$1,589	\$16	\$17,535	\$1,923	
27		TOTAL CAT 1 AND CAT 2	\$34,596		\$0	\$5,923	\$6,109	\$0	\$0	\$15	\$10	\$5	\$1,473	\$1,589	\$16	\$17,535	\$1,923	
28		% DISTRIBUTION	100.000%		0.000%	17.120%	17.658%	0.000%	0.000%	0.044%	0.027%	0.013%	4.257%	4.592%	0.046%	50.684%	5.560%	
29	3.0	ALL OTHER CUSTOMER SERVICE	\$14,321	/LN 34	\$0	\$2,445	\$2,522	\$0	\$40	\$6	\$4	\$2	\$608	\$656	\$7	\$7,238	\$794	\$0
30		TOTAL SERVICES EXPENSE	\$49,015		\$0	\$8,368	\$8,631	\$0	\$137	\$21	\$13	\$6	\$2,081	\$2,244	\$22	\$24,773	\$2,717	\$0
31		% DISTRIBUTION	100.000%		0.000%	17.072%	17.609%	0.000%	0.279%	0.044%	0.027%	0.013%	4.245%	4.579%	0.046%	50.542%	5.544%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$163,928		\$0	\$57,321	\$39,013	\$0	\$137	\$97	\$61	\$29	\$12,514	\$13,500	\$134	\$24,778	\$16,345	\$0
33		% DISTRIBUTION	100.000%		0.000%	34.967%	23.799%	0.000%	0.083%	0.059%	0.037%	0.018%	7.634%	8.235%	0.082%	15.115%	9.971%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$34,693		\$0	\$5,923	\$6,109	\$0	\$97	\$15	\$10	\$5	\$1,473	\$1,589	\$16	\$17,535	\$1,923	\$0
35		% DISTRIBUTION	100.000%		0.000%	17.072%	17.609%	0.000%	0.279%	0.044%	0.027%	0.013%	4.245%	4.579%	0.046%	50.542%	5.544%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.100200144	0.143741778	0	0	0.000356	0.0002237	0.00010712	0.04936169	0.05325144	0.0005291	0.5877566	0.0644723	

PYCOS Bridge Water Telephone Company

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	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$332,979	A-9, LN 25	\$0	\$144,042	\$59,083	\$0	\$0	\$292	\$128	\$88	\$33,671	\$43,627	\$304	\$102	\$51,641	\$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	\$202,072	A-10, LN 8	\$0	\$86,085	\$53,429	\$0	\$0	\$132	\$83	\$40	\$18,348	\$19,794	\$197	\$0	\$23,964	\$0
4		ACCESS CHARGE EXPENSE	\$72,065	A-10, LN 9	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$163,928	A-11, LN 31	\$0	\$57,321	\$39,013	\$0	\$137	\$97	\$61	\$29	\$12,514	\$13,500	\$134	\$24,778	\$16,345	\$0
6		TOTAL BIG THREE EXPENSES	\$771,043		\$0	\$359,513	\$151,525	\$0	\$137	\$521	\$272	\$157	\$64,533	\$76,921	\$635	\$24,880	\$91,950	\$0
7		% DISTRIBUTION	100.000%		0.000%	46.627%	19.652%	0.000%	0.018%	0.068%	0.035%	0.020%	8.370%	9.976%	0.082%	3.227%	11.925%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$325,758	LN 7	\$0	\$151,891	\$64,018	\$0	\$58	\$220	\$115	\$66	\$27,264	\$32,498	\$268	\$10,512	\$38,848	\$0
10		TOTAL CORPORATE OPERATIONS	\$325,758		\$0	\$151,891	\$64,018	\$0	\$58	\$220	\$115	\$66	\$27,264	\$32,498	\$268	\$10,512	\$38,848	\$0
11		% DISTRIBUTION	100.000%		0.000%	46.627%	19.652%	0.000%	0.018%	0.068%	0.035%	0.020%	8.370%	9.976%	0.082%	3.227%	11.925%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0										
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ET	(\$61)	A-3, LN 10	\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$6)	(\$6)	(\$0)	(\$0)	(\$7)	\$0
21		TOTAL	(\$61)		\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$6)	(\$6)	(\$0)	(\$0)	(\$7)	\$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	\$27,781	A-3, LN 10	\$0	\$11,835	\$7,345	\$0	\$0	\$18	\$11	\$5	\$2,522	\$2,721	\$27	\$1	\$3,295	\$0
26		TOTAL OPERATING TAXES	\$27,781		\$0	\$11,835	\$7,345	\$0	\$0	\$18	\$11	\$5	\$2,522	\$2,721	\$27	\$1	\$3,295	\$0

TYCOS Bridge Water Telephone Company  
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$12,442,978	S-2, LN 35	\$0	\$2,866,398	\$0	\$1,311,692	\$809,233	\$124,516	\$117,678	\$3	\$0	\$0	\$7,213,458
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$1,399,835	LN1*LN 2	\$0	\$322,470	\$0	\$147,565	\$91,039	\$14,008	\$13,239	\$0	\$0	\$0	\$811,514
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$1,399,835	LN3-LN4	\$0	\$322,470	\$0	\$147,565	\$91,039	\$14,008	\$13,239	\$0	\$0	\$0	\$811,514
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$753,856	LN 28	\$0	\$173,660	\$0	\$79,469	\$49,027	\$7,544	\$7,129	\$0	\$0	\$0	\$437,026
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$753,856	LN 6-LN 7	\$0	\$173,660	\$0	\$79,469	\$49,027	\$7,544	\$7,129	\$0	\$0	\$0	\$437,026
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$234,013	LN 33	\$0	\$53,908	\$0	\$24,669	\$15,219	\$2,342	\$2,213	\$0	\$0	\$0	\$135,662
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$234,013	LN 9-LN 10	\$0	\$53,908	\$0	\$24,669	\$15,219	\$2,342	\$2,213	\$0	\$0	\$0	\$135,662
13	OPERATING EXPENSE AND TAX	\$4,598,686	S-8, LN 20	\$0	\$1,190,149	\$0	\$567,219	\$300,235	\$133,762	\$45,016	\$145	\$0	\$0	\$2,362,159
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	\$6,986,390	5+8+11thru15	\$0	\$1,740,187	\$0	\$818,922	\$455,521	\$157,656	\$67,598	\$146	\$0	\$0	\$3,746,361
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	33.10%	33.10%	33.10%	33.10%	0.00%	0.00%	33.10%
18	GROSS RECEIPTS/PSC TAX	\$1,465,321	LN 16*LN 17	\$0	\$0	\$0	\$0	\$150,766	\$52,180	\$22,373	\$48	\$0	\$0	\$1,239,953
19	TOTAL REVENUE REQUIREMENT	\$8,451,711		\$0	\$1,740,187	\$0	\$818,922	\$606,287	\$209,836	\$89,971	\$194	\$0	\$0	\$4,986,315

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

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$1,399,835	LN 3	\$0	\$322,470	\$0	\$147,565	\$91,039	\$14,008	\$13,239	\$0	\$0	\$0	\$811,514
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$183)	S-12, LN 25+26	\$0	(\$42)	\$0	(\$19)	(\$12)	(\$2)	(\$2)	\$0	\$0	\$0	(\$106)
24	TOTAL INCOME ADJUSTMENTS	(\$183)	LN 21+22	\$0	(\$42)	\$0	(\$19)	(\$12)	(\$2)	(\$2)	\$0	\$0	\$0	(\$106)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$1,400,018		\$0	\$322,512	\$0	\$147,585	\$91,051	\$14,010	\$13,240	\$0	\$0	\$0	\$811,620
27	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$173,660	\$0	\$79,469	\$49,027	\$7,544	\$7,129	\$0	\$0	\$0	\$437,026
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$753,856	LN26-LN27	\$0	\$173,660	\$0	\$79,469	\$49,027	\$7,544	\$7,129	\$0	\$0	\$0	\$437,026
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$2,153,874	LN25+LN28-S-12	\$0	\$496,172	\$0	\$227,053	\$140,078	\$21,554	\$20,370	\$1	\$0	\$0	\$1,248,647
32	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$53,908	\$0	\$24,669	\$15,219	\$2,342	\$2,213	\$0	\$0	\$0	\$135,662
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$234,013		\$0	\$53,908	\$0	\$24,669	\$15,219	\$2,342	\$2,213	\$0	\$0	\$0	\$135,662

TYCOS Bridge Water Telephone Company

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$2,110,498	S-3.LN 10	\$0	\$549,540	\$0	\$247,209	\$171,618	\$26,023	\$20,749	\$0	\$0	\$0	\$1,095,359	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$6,985,118	S-4.LN 52	\$0	\$3,609,979	\$0	\$0	\$1,395,836	\$211,649	\$0	\$0	\$0	\$0	\$1,767,654	\$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		\$8,777,577	S-4.LN 78	\$0	\$1,144,508	\$0	\$3,421,525	\$306,525	\$46,483	\$239,271	\$0	\$0	\$0	\$3,619,264	\$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		\$20,816,684	S-5.LN 42	\$0	\$4,770,361	\$0	\$863,071	\$1,272,207	\$192,912	\$120,311	\$0	\$0	\$0	\$13,597,824	\$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		\$273,720	S-3.LN 36	\$0	\$71,293	\$0	\$32,054	\$22,266	\$3,376	\$2,685	\$0	\$0	\$0	\$142,044	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$38,963,596		\$0	\$10,145,681	\$0	\$4,563,859	\$3,168,452	\$480,443	\$383,016	\$0	\$0	\$0	\$20,222,145	\$0
10	% DISTRIBUTION			100.000%		0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	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		\$344,610	S-6.LN 15	\$0	\$89,677	\$0	\$40,383	\$28,001	\$4,246	\$3,403	\$0	\$0	\$0	\$178,900	\$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			\$39,308,206		\$0	\$10,235,358	\$0	\$4,604,243	\$3,196,454	\$484,689	\$386,419	\$0	\$0	\$0	\$20,401,044	\$0
18	% DISTRIBUTION			100.000%		0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$24,766,390	S-7.LN 18	\$0	\$6,830,107	\$0	\$3,038,202	\$2,210,155	\$335,132	\$247,095	\$0	\$0	\$0	\$12,105,699	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7.LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7.LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$0	S-7.LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$2,426,631	S-7.LN 32	\$0	\$629,914	\$0	\$278,913	\$196,013	\$29,722	\$23,517	\$0	\$0	\$0	\$1,268,552	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$20,640	S-7.LN 38	\$0	\$5,516	\$0	\$1,910	\$1,376	\$995	\$150	\$1	\$0	\$0	\$10,691	\$0
26	NET TELEPHONE PLANT			\$12,094,546		\$0	\$2,769,821	\$0	\$1,285,218	\$788,910	\$118,840	\$115,656	(\$1)	\$0	\$0	\$7,016,102	\$0
27	% DISTRIBUTION			100.000%		0.000%	22.901%	0.000%	10.626%	6.523%	0.983%	0.956%	0.000%	0.000%	0.000%	58.010%	0.000%
28	MATERIALS AND SUPPLIES	1220		\$211,682	S-6.LN 31	\$0	\$48,509	\$0	\$8,776	\$12,937	\$1,962	\$1,223	\$0	\$0	\$0	\$138,274	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6.LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6.LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6.LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6.LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$136,750		\$0	\$48,068	\$0	\$17,697	\$7,387	\$3,714	\$798	\$4	\$0	\$0	\$59,082	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$12,442,978		\$0	\$2,866,398	\$0	\$1,311,692	\$809,233	\$124,516	\$117,678	\$3	\$0	\$0	\$7,213,458	\$0
36	% DISTRIBUTION			100.000%		0.000%	23.036%	0.000%	10.542%	6.504%	1.001%	0.946%	0.000%	0.000%	0.000%	57.972%	0.000%

TYCOS Bridge Water Telephone Company

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			\$1,472,128		\$0	\$393,454	\$0	\$136,241	\$98,134	\$70,950	\$10,729	\$92	\$0	\$0	\$762,528	\$0
3	% DISTRIBUTION			100.000%		0.000%	26.727%	0.000%	9.255%	6.666%	4.820%	0.729%	0.006%	0.000%	0.000%	51.798%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$36,579,379		\$0	\$9,524,848	\$0	\$4,284,596	\$2,974,568	\$451,044	\$359,582	\$0	\$0	\$0	\$18,984,742	\$0
6	% DISTRIBUTION			100.000%		0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$2,066,147	LN 6+DIRECT	\$0	\$537,993	\$0	\$242,013	\$168,012	\$25,476	\$20,313	\$0	\$0	\$0	\$1,072,339	\$0
9	GENERAL PURPOSE COMPUTERS			\$44,351	LN 6+DIRECT	\$0	\$11,547	\$0	\$5,196	\$3,606	\$547	\$436	\$0	\$0	\$0	\$23,020	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$2,110,498		\$0	\$549,540	\$0	\$247,209	\$171,618	\$26,023	\$20,749	\$0	\$0	\$0	\$1,095,359	\$0
11	% DISTRIBUTION			100.000%		0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.901%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$38,689,877		\$0	\$10,074,387	\$0	\$4,531,805	\$3,146,186	\$477,067	\$380,331	\$0	\$0	\$0	\$20,080,101	\$0
14	% DISTRIBUTION			100.000%		0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	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			\$38,689,877		\$0	\$10,074,387	\$0	\$4,531,805	\$3,146,186	\$477,067	\$380,331	\$0	\$0	\$0	\$20,080,101	\$0
33	% DISTRIBUTION			100.000%		0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$273,720	LN 33	\$0	\$71,293	\$0	\$32,054	\$22,266	\$3,376	\$2,685	\$0	\$0	\$0	\$142,044	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$273,720		\$0	\$71,293	\$0	\$32,054	\$22,266	\$3,376	\$2,685	\$0	\$0	\$0	\$142,044	\$0
37	% DISTRIBUTION			100.000%		0.000%	26.046%	0.000%	11.711%	8.135%	1.233%	0.981%	0.000%	0.000%	0.000%	51.894%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	- SEPARATE TOLL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	- DSA BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	- DSB BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	- DIRECTORY ASSISTANCE BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	- TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	SERVICE OBSERVING TOLL MOU'S			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	PROCESSOR REAL TIME - RTA			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
12	REL MOU'S - TANDEM SWITCHING			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	REL MOU'S - OTHER			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
14	DIAL EQUIPMENT MOU'S (DEM)			100.000%		0.000%	51.681%	0.000%	0.000%	19.983%	3.030%	0.000%	0.000%	0.000%	0.000%	25.306%	0.000%
15	REL MOU'S - EXCHANGE TRUNK			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	HOST/REMOTE MOU MILES			100.000%		0.000%	13.112%	0.000%	0.000%	6.530%	1.015%	0.000%	0.000%	0.000%	0.000%	79.343%	0.000%
17	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

TYCOS Bridge Water Telephone Company

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	\$0	\$0	\$0	\$0	\$0	\$0
45	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	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%
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
49	ACCESS		3.1	\$6,985,118	LN 13	\$0	\$3,609,979	\$0	\$0	\$1,395,836	\$211,649	\$0	\$0	\$0	\$0	\$1,767,654	\$0
50	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	SUBTOTAL LOCAL SWITCHING			\$6,985,118		\$0	\$3,609,979	\$0	\$0	\$1,395,836	\$211,649	\$0	\$0	\$0	\$0	\$1,767,654	\$0
52	% DISTRIBUTION			100.000%		0.000%	51.681%	0.000%	0.000%	19.983%	3.030%	0.000%	0.000%	0.000%	0.000%	25.306%	0.000%
53	TOTAL SWITCHING EQUIPMENT			\$6,985,118		\$0	\$3,609,979	\$0	\$0	\$1,395,836	\$211,649	\$0	\$0	\$0	\$0	\$1,767,654	\$0
53	% DISTRIBUTION			100.000%		0.000%	51.681%	0.000%	0.000%	19.983%	3.030%	0.000%	0.000%	0.000%	0.000%	25.306%	0.000%
54	CENTRAL OFFICE TRANSMISSION	2230	4.0														
55	EXCHANGE CIRCUIT		4.1														
56	4.11 - EXCH-WB = DS1 >		4.11	\$764,103	AL-1, LN12	\$0	\$774	\$0	\$346,077	\$299	\$45	\$0	\$0	\$0	\$0	\$416,907	\$0
57	EXCH TRUNK - EAS		4.121	\$101,054	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$101,054	\$0
58	4.11D - DSL EQUIP		4.11 DSL	\$1,548,573	DIRECT	\$0	\$0	\$0	\$1,548,573	\$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	\$4,589,847	AL-1, LN 2	\$0	\$1,133,836	\$0	\$25,875	\$302,099	\$45,807	\$28,627	\$0	\$0	\$0	\$3,053,602	\$0
62	4.122PL - EXCH-PL = DSO		4.122 PL	\$397,994	DIRECT	\$0	\$0	\$0	\$188,934	\$0	\$0	\$209,060	\$0	\$0	\$0	\$0	\$0
63	SUBTOTAL EXCHANGE CIRCUIT			\$7,401,571		\$0	\$1,134,611	\$0	\$2,109,459	\$302,399	\$45,852	\$237,687	\$0	\$0	\$0	\$3,571,563	\$0
64	% DISTRIBUTION			100.000%		0.000%	15.329%	0.000%	28.500%	4.086%	0.619%	3.211%	0.000%	0.000%	0.000%	48.254%	0.000%
65	INTEREXCHANGE CIRCUIT		4.1PCP	\$106,595	DIRECT	\$0	\$0	\$0	\$106,595	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	4.22 - IXC WB = DS1 >		4.22	\$1,203,380	AL-1, LN14	\$0	\$0	\$0	\$1,203,380	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	TOLL - BASIC		4.231	\$45,513	AL-1, LN6	\$0	\$7,207	\$0	\$2,092	\$2,787	\$423	\$1,583	\$0	\$0	\$0	\$31,421	\$0
69	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	SUBTOTAL INTEREXCHANGE CIRCUIT			\$1,248,893		\$0	\$7,207	\$0	\$1,205,472	\$2,787	\$423	\$1,583	\$0	\$0	\$0	\$31,421	\$0
72	% DISTRIBUTION			100.000%		0.000%	0.577%	0.000%	96.523%	0.223%	0.034%	0.127%	0.000%	0.000%	0.000%	2.516%	0.000%
73	HOST/REMOTE CIRCUIT		4.3														
74	EXCLUDING WATS		4.31	\$20,519	LN 15+DIRECT	\$0	\$2,690	\$0	\$0	\$1,340	\$208	\$0	\$0	\$0	\$0	\$16,280	\$0
75	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	SUBTOTAL HOST/REMOTE CIRCUIT			\$20,519		\$0	\$2,690	\$0	\$0	\$1,340	\$208	\$0	\$0	\$0	\$0	\$16,280	\$0
77	% DISTRIBUTION			100.000%		0.000%	13.112%	0.000%	0.000%	6.530%	1.015%	0.000%	0.000%	0.000%	0.000%	79.343%	0.000%
78	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	TOTAL TRANSMISSION EQUIPMENT			\$8,777,577		\$0	\$1,144,508	\$0	\$3,421,525	\$306,525	\$46,483	\$239,271	\$0	\$0	\$0	\$3,619,264	\$0
80	% DISTRIBUTION			100.000%		0.000%	13.039%	0.000%	38.980%	3.492%	0.530%	2.726%	0.000%	0.000%	0.000%	41.233%	0.000%
81	TOTAL CENTRAL OFFICE EQUIPMENT			\$15,762,695		\$0	\$4,754,487	\$0	\$3,421,525	\$1,702,362	\$258,132	\$239,271	\$0	\$0	\$0	\$5,386,918	\$0
81	% DISTRIBUTION			100.000%		0.000%	30.163%	0.000%	21.706%	10.800%	1.638%	1.518%	0.000%	0.000%	0.000%	34.175%	0.000%



TYCOS Bridge Water Telephone Company

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## INFORMATION ORIG/TERM AND C&amp;WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	6.661%	1.010%	0.000%	0.000%	0.000%	0.000%	67.329%	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%	24.703%	0.000%	0.564%	6.582%	0.998%	0.624%	0.000%	0.000%	0.000%	66.529%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.101%	0.000%	45.290%	0.039%	0.006%	0.000%	0.000%	0.000%	0.000%	54.564%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	15.648%	0.000%	5.219%	6.050%	0.917%	3.949%	0.000%	0.000%	0.000%	68.217%	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%	13.112%	0.000%	0.000%	6.530%	1.015%	0.000%	0.000%	0.000%	0.000%	79.343%	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			\$19,287,272	LN 3	\$0	\$4,764,555	\$0	\$108,743	\$1,269,468	\$192,488	\$120,311	\$0	\$0	\$0	\$12,831,708	\$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	\$19,287,272		\$0	\$4,764,555	\$0	\$108,743	\$1,269,468	\$192,488	\$120,311	\$0	\$0	\$0	\$12,831,708	\$0
22	EXCHANGE WIDEBAND - JOINT			\$1,354,666	LN 4	\$0	\$1,373	\$0	\$613,390	\$531	\$81	\$0	\$0	\$0	\$0	\$739,291	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$127,414	DIRECT	\$0	\$0	\$0	\$127,414	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$1,482,080		\$0	\$1,373	\$0	\$740,804	\$531	\$81	\$0	\$0	\$0	\$0	\$739,291	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	INTEREXCHANGE WIDEBAND			\$13,524	LN 5	\$0	\$0	\$0	\$13,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$13,524		\$0	\$0	\$0	\$13,524	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$33,809	LN 8	\$0	\$4,433	\$0	\$0	\$2,208	\$343	\$0	\$0	\$0	\$0	\$26,825	\$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	\$33,809		\$0	\$4,433	\$0	\$0	\$2,208	\$343	\$0	\$0	\$0	\$0	\$26,825	\$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			\$20,816,684		\$0	\$4,770,361	\$0	\$863,071	\$1,272,207	\$192,912	\$120,311	\$0	\$0	\$0	\$13,597,824	\$0
43	% DISTRIBUTION			100.000%		0.000%	22.916%	0.000%	4.146%	6.111%	0.927%	0.578%	0.000%	0.000%	0.000%	65.322%	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		100.00%	S-2.LN 10	0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.000%	22.916%	0.000%	4.146%	6.111%	0.927%	0.578%	0.000%	0.000%	0.000%	65.322%	0.000%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.000%	94.461%	0.000%	0.000%	0.000%	5.539%	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			\$344,610	LN 1+DIRECT	\$0	\$89,677	\$0	\$40,383	\$28,001	\$4,246	\$3,403	\$0	\$0	\$0	\$178,900	\$0
15	TOTAL TPUC - SHORT TERM			\$344,610		\$0	\$89,677	\$0	\$40,383	\$28,001	\$4,246	\$3,403	\$0	\$0	\$0	\$178,900	\$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			\$344,610		\$0	\$89,677	\$0	\$40,383	\$28,001	\$4,246	\$3,403	\$0	\$0	\$0	\$178,900	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER			\$211,682	LN 2+DIRECT	\$0	\$48,509	\$0	\$8,776	\$12,937	\$1,962	\$1,223	\$0	\$0	\$0	\$138,274	\$0
32	TOTAL			\$211,682		\$0	\$48,509	\$0	\$8,776	\$12,937	\$1,962	\$1,223	\$0	\$0	\$0	\$138,274	\$0
32	% DISTRIBUTION			100.000%		0.000%	22.916%	0.000%	4.146%	6.111%	0.927%	0.578%	0.000%	0.000%	0.000%	65.322%	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

TYCOS Bridge Water Telephone Company

S-7,1of1

## ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	GENERAL SUPPORT FACILITIES	2110		100.000%	S-3.LN 11	0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
2	CENTRAL OFFICE EQUIPMENT	2230		100.000%	S-4.LN 81	0.000%	30.163%	0.000%	21.707%	10.800%	1.638%	1.518%	0.000%	0.000%	0.000%	34.175%	0.000%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.000%	S-5.LN 18	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CABLE & WIRE FACILITIES	2410		100.000%	S-5.LN 43	0.000%	22.916%	0.000%	4.146%	6.111%	0.927%	0.578%	0.000%	0.000%	0.000%	65.322%	0.000%
5	GEN SUPPORT, COE, IOT AND C&WF			100.000%	S-3.LN 14	0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
6	CAPITAL LEASES	2681		0.000%	S-3.LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	LEASEHOLD IMPROVEMENTS	2682		0.000%	S-3.LN 28	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	TANGIBLE ASSETS	2680		0.000%	S-3.LN 30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	PLANT HELD FOR FUTURE USE	2002		0.000%	S-6.LN 9	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.000%	S-6.LN 27	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$1,011,412	LN 1+DIRECT	\$0	\$263,352	\$0	\$118,471	\$82,243	\$12,471	\$9,945	\$0	\$0	\$0	\$524,931	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$6,059,452	S-4, LN53+DIR	\$0	\$3,131,585	\$0	\$0	\$1,210,860	\$183,601	\$0	\$0	\$0	\$0	\$1,533,405	\$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			\$6,275,413	S-4, LN79+DIR	\$0	\$818,236	\$0	\$2,446,113	\$219,142	\$33,232	\$171,094	\$0	\$0	\$0	\$2,587,596	\$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			\$11,420,113	LN 4+DIRECT	\$0	\$2,616,934	\$0	\$473,618	\$697,910	\$105,828	\$66,056	\$0	\$0	\$0	\$7,459,768	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$24,766,390		\$0	\$6,830,107	\$0	\$3,038,202	\$2,210,155	\$335,132	\$247,095	\$0	\$0	\$0	\$12,105,699	\$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		(\$16,340)	LN 1+DIRECT	\$0	(\$4,246)	\$0	(\$1,917)	(\$1,325)	(\$201)	(\$163)	\$0	\$0	\$0	(\$8,488)	\$0
28	CENTRAL OFFICE EQUIP			\$976,686	LN 2+DIRECT	\$0	\$294,683	\$0	\$211,948	\$105,517	\$16,000	\$14,808	\$0	\$0	\$0	\$333,730	\$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			\$1,358,076	LN 4+DIRECT	\$0	\$311,293	\$0	\$56,210	\$83,019	\$12,589	\$7,811	\$0	\$0	\$0	\$887,155	\$0
31	UNDISTRIBUTED			\$108,210	LN 5+DIRECT	\$0	\$28,185	\$0	\$12,672	\$8,803	\$1,335	\$1,062	\$0	\$0	\$0	\$56,154	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$2,426,631		\$0	\$629,914	\$0	\$278,913	\$196,013	\$29,722	\$23,517	\$0	\$0	\$0	\$1,268,552	\$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		\$20,640	S-3, LN 3	\$0	\$5,516	\$0	\$1,910	\$1,376	\$995	\$150	\$1	\$0	\$0	\$10,691	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$20,640		\$0	\$5,516	\$0	\$1,910	\$1,376	\$995	\$150	\$1	\$0	\$0	\$10,691	\$0

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		\$11,316	S-9,LN 7	\$0	\$2,947	\$0	\$1,325	\$920	\$140	\$111	\$0	\$0	\$0	\$5,873	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$333,078	S-9,LN 8	\$0	\$86,732	\$0	\$39,013	\$27,086	\$4,107	\$3,274	\$0	\$0	\$0	\$172,866	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$231,196	S-9,LN 15	\$0	\$69,737	\$0	\$50,184	\$24,970	\$3,786	\$3,509	\$0	\$0	\$0	\$79,011	\$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		\$244,855	S-9,LN 25	\$0	\$56,113	\$0	\$10,150	\$14,965	\$2,269	\$1,414	\$0	\$0	\$0	\$159,944	\$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		\$500,872	S-10,LN 13	\$0	\$130,425	\$0	\$58,667	\$40,732	\$6,176	\$4,923	\$0	\$0	\$0	\$259,950	\$0
9	ACCESS / USF EXPENSE	6540		\$72,065	S-10,LN 14	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$313,128	S-11,LN 12	\$0	\$92,692	\$0	\$15,334	\$1,303	\$33,160	\$0	\$75	\$0	\$0	\$170,564	\$0
11	SERVICES EXPENSE	6620		\$182,077	S-11,LN 44	\$0	\$44,487	\$0	\$1,908	\$16,165	\$25,558	\$883	\$17	\$0	\$0	\$93,059	\$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		\$848,027	S-12,LN 11+12	\$0	\$229,204	\$0	\$78,160	\$56,298	\$40,703	\$6,155	\$53	\$0	\$0	\$437,454	\$0
14	SUBTOTAL OPERATING EXPENSES			\$2,736,614		\$0	\$784,401	\$0	\$254,740	\$182,438	\$115,900	\$20,269	\$145	\$0	\$0	\$1,378,721	\$0
15	% DISTRIBUTION			100.000%		0.000%	28.663%	0.000%	9.309%	6.667%	4.235%	0.741%	0.005%	0.000%	0.000%	50.381%	0.000%
16	DEPRECIATION AND AMORTIZATION	6560		\$1,831,757	S-10,LN 22+29	\$0	\$396,191	\$0	\$308,372	\$115,274	\$17,480	\$24,426	\$0	\$0	\$0	\$970,014	\$0
17	OTHER OPERATING TAX	7240		\$66,187	S-12,LN 33	\$0	\$18,580	\$0	\$7,539	\$5,234	\$794	\$633	\$0	\$0	\$0	\$33,407	\$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		(\$35,872)	S-10,LN 37	\$0	(\$9,023)	\$0	(\$3,432)	(\$2,711)	(\$411)	\$0	\$0	\$0	\$0	(\$19,983)	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$4,598,686		\$0	\$1,190,149	\$0	\$567,219	\$300,235	\$133,762	\$45,016	\$145	\$0	\$0	\$2,362,159	\$0
22	% DISTRIBUTION			100.000%		0.000%	25.880%	0.000%	12.334%	6.529%	2.909%	0.979%	0.003%	0.000%	0.000%	51.366%	0.000%
23	NON OPERATING EXPENSE	7370															
24	ABANDONED CONSTRUCTION			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	% DISTRIBUTION			0.00000%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	UNCOLLECTIBLES																
30	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Bridge Water Telephone Company

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%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.000%	S-4.LN 81	0.000%	30.163%	0.000%	21.707%	10.800%	1.638%	1.518%	0.000%	0.000%	0.000%	34.175%	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%	22.916%	0.000%	4.146%	6.111%	0.927%	0.578%	0.000%	0.000%	0.000%	65.322%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$11,316	LN 1+DIRECT	\$0	\$2,947	\$0	\$1,325	\$920	\$140	\$111	\$0	\$0	\$0	\$5,873	\$0
8	GENERAL SUPPORT	6120		\$333,078	LN 1+DIRECT	\$0	\$86,732	\$0	\$39,013	\$27,086	\$4,107	\$3,274	\$0	\$0	\$0	\$172,866	\$0
9	TOTAL GENERAL SUPPORT EXP			\$344,394		\$0	\$89,679	\$0	\$40,339	\$28,006	\$4,247	\$3,385	\$0	\$0	\$0	\$178,739	\$0
10	% DISTRIBUTION			100.000%		0.000%	26.040%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$46,260	LN 2+DIRECT	\$0	\$13,954	\$0	\$10,041	\$4,996	\$758	\$702	\$0	\$0	\$0	\$15,809	\$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		\$184,936	LN 2+DIRECT	\$0	\$55,783	\$0	\$40,143	\$19,973	\$3,029	\$2,807	\$0	\$0	\$0	\$63,202	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$231,196		\$0	\$69,737	\$0	\$50,184	\$24,970	\$3,786	\$3,509	\$0	\$0	\$0	\$79,011	\$0
16	% DISTRIBUTION			100.000%		0.000%	30.163%	0.000%	21.706%	10.800%	1.638%	1.518%	0.000%	0.000%	0.000%	34.175%	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		\$244,855	LN 6	\$0	\$56,113	\$0	\$10,150	\$14,965	\$2,269	\$1,414	\$0	\$0	\$0	\$159,944	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$244,855		\$0	\$56,113	\$0	\$10,150	\$14,965	\$2,269	\$1,414	\$0	\$0	\$0	\$159,944	\$0
26	% DISTRIBUTION			100.000%		0.000%	22.917%	0.000%	4.145%	6.112%	0.927%	0.578%	0.000%	0.000%	0.000%	65.322%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$820,446		\$0	\$215,528	\$0	\$100,672	\$67,941	\$10,302	\$8,308	\$0	\$0	\$0	\$417,694	\$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			\$476,051		\$0	\$125,850	\$0	\$60,333	\$39,934	\$6,055	\$4,923	\$0	\$0	\$0	\$238,955	\$0
30	% DISTRIBUTION			100.000%		0.000%	26.436%	0.000%	12.674%	8.389%	1.272%	1.034%	0.000%	0.000%	0.000%	50.195%	0.000%

TYCOS Bridge Water Telephone Company

S-10,1of1

## PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.000%	S-2.LN 10	0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	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%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	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%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	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		\$500,872	LN 7+DIRECT	\$0	\$130,425	\$0	\$58,667	\$40,732	\$6,176	\$4,923	\$0	\$0	\$0	\$259,950	\$0
14	ACCESS / USF EXPENSE	6540		\$72,065	DIRECT	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$83,597	S-3.LN 11	\$0	\$21,767	\$0	\$9,792	\$6,798	\$1,031	\$822	\$0	\$0	\$0	\$43,387	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$125,238	S-4.LN 53	\$0	\$64,724	\$0	\$0	\$25,026	\$3,795	\$0	\$0	\$0	\$0	\$31,693	\$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			\$650,069	S-4.LN 79	\$0	\$84,762	\$0	\$253,397	\$22,701	\$3,443	\$17,722	\$0	\$0	\$0	\$268,045	\$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			\$908,813	S-5.LN 43	\$0	\$208,263	\$0	\$37,682	\$55,542	\$8,422	\$5,253	\$0	\$0	\$0	\$593,652	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,767,718		\$0	\$379,516	\$0	\$300,871	\$110,067	\$16,690	\$23,797	\$0	\$0	\$0	\$936,778	\$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			\$1,767,718		\$0	\$379,516	\$0	\$300,871	\$110,067	\$16,690	\$23,797	\$0	\$0	\$0	\$936,778	\$0
25	% DISTRIBUTION			100.000%		0.000%	21.469%	0.000%	17.020%	6.226%	0.944%	1.346%	0.000%	0.000%	0.000%	52.994%	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		\$64,039	LN 5+DIRECT	\$0	\$16,674	\$0	\$7,501	\$5,207	\$790	\$630	\$0	\$0	\$0	\$33,237	\$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			\$64,039		\$0	\$16,674	\$0	\$7,501	\$5,207	\$790	\$630	\$0	\$0	\$0	\$33,237	\$0
32	% DISTRIBUTION			100.000%		0.000%	26.038%	0.000%	11.713%	8.131%	1.233%	0.983%	0.000%	0.000%	0.000%	51.901%	0.000%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$25,698	S-3.LN 11+DIR	\$0	\$6,691	\$0	\$3,010	\$2,090	\$317	\$253	\$0	\$0	\$0	\$13,337	\$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		\$10,174	S-5.LN 43+DIR	\$0	\$2,331	\$0	\$422	\$622	\$94	\$59	\$0	\$0	\$0	\$6,646	\$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			\$35,872		\$0	\$9,023	\$0	\$3,432	\$2,711	\$411	\$311	\$0	\$0	\$0	\$19,983	\$0

TYCOS Bridge Water Telephone Company

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%	17.227%	0.000%	0.000%	6.661%	1.010%	0.000%	0.000%	0.000%	0.000%	75.102%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	11.607%	0.000%	0.000%	0.563%	6.028%	0.000%	0.000%	0.000%	0.000%	81.802%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	55.680%	0.000%	10.909%	6.714%	24.290%	2.354%	0.053%	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%	5.947%	0.000%	0.294%	18.337%	0.210%	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%	41.809%	0.000%	8.191%	10.047%	36.350%	3.523%	0.080%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$313,128	INPUT	\$0	\$92,692	\$0	\$15,334	\$1,303	\$33,160	\$0	\$75	\$0	\$0	\$170,564	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$100	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$5,418	DIRECT	\$0	\$0	\$0	\$0	\$5,318	\$0	\$0	\$0	\$0	\$0	\$100	\$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			\$504	LN 3	\$0	\$87	\$0	\$0	\$34	\$5	\$0	\$0	\$0	\$0	\$379	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$504		\$0	\$87	\$0	\$0	\$34	\$5	\$0	\$0	\$0	\$0	\$379	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$4,314	DIRECT	\$0	\$4,314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$29,235	LN 7	\$0	\$1,739	\$0	\$86	\$5,361	\$61	\$74	\$0	\$0	\$0	\$21,915	\$0
26	- END USER PAYMENT & COLLECTION			\$19,529	LN 4	\$0	\$2,267	\$0	\$0	\$110	\$1,177	\$0	\$0	\$0	\$0	\$15,975	\$0
27	- END USER BILLING INQUIRY			\$26,504	LN 8	\$0	\$1,688	\$0	\$48	\$900	\$0	\$35	\$0	\$0	\$0	\$23,832	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$79,581		\$0	\$10,007	\$0	\$134	\$6,371	\$1,239	\$109	\$0	\$0	\$0	\$61,722	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			\$2,199	AL-1, LN16	\$0	\$333	\$0	\$0	\$46	\$812	\$0	\$0	\$0	\$0	\$1,008	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$37,927	AL-1, LN18, LN19	\$0	\$11,312	\$0	\$0	\$714	\$12,593	\$0	\$0	\$0	\$0	\$13,308	\$0
38	- END USER COMMON LINE			\$1,996	DIRECT	\$0	\$1,996	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$17,514	LN 11	\$0	\$7,322	\$0	\$1,435	\$1,760	\$6,366	\$617	\$14	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$59,636		\$0	\$20,963	\$0	\$1,435	\$2,520	\$19,772	\$617	\$14	\$0	\$0	\$14,316	\$0
41	TOTAL CAT 1 AND CAT 2			\$139,217	LN 32+LN 40	\$0	\$30,970	\$0	\$1,568	\$8,891	\$21,010	\$726	\$14	\$0	\$0	\$76,038	\$0
42	% DISTRIBUTION			100.000%		0.000%	22.246%	0.000%	1.127%	6.386%	15.092%	0.521%	0.010%	0.000%	0.000%	54.618%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	\$36,838	LN 42+DIRECT	\$0	\$13,430	\$0	\$339	\$1,923	\$4,543	\$157	\$3	\$0	\$0	\$16,443	\$0
44	TOTAL SERVICES EXPENSE			\$182,077		\$0	\$44,487	\$0	\$1,908	\$16,165	\$25,558	\$883	\$17	\$0	\$0	\$93,059	\$0
45	% DISTRIBUTION			100.000%		0.000%	24.433%	0.000%	1.048%	8.878%	14.037%	0.485%	0.009%	0.000%	0.000%	51.110%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$495,205	LN 12+LN 44	\$0	\$137,179	\$0	\$17,241	\$17,468	\$58,719	\$883	\$92	\$0	\$0	\$263,623	\$0
47	% DISTRIBUTION			100.000%		0.000%	27.701%	0.000%	3.482%	3.527%	11.857%	0.178%	0.019%	0.000%	0.000%	53.235%	0.000%

TYCOS Bridge Water Telephone Company

S-12,1of1

## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.000%	S-3.LN 4	0.000%	26.726%	0.000%	9.255%	6.666%	4.819%	0.729%	0.006%	0.000%	0.000%	51.798%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2.LN 10	0.000%	26.039%	0.000%	11.713%	8.132%	1.233%	0.983%	0.000%	0.000%	0.000%	51.900%	0.000%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.000%	S-6.LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CAPITAL LEASES	2680		0.000%	S-3.LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	EQUAL ACCESS INVESTMENT			100.000%	S-6.LN 36	0.000%	94.461%	0.000%	0.000%	0.000%	5.539%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.000%	S-2.LN33 - LN32	0.000%	22.903%	0.000%	10.513%	6.516%	0.982%	0.950%	0.000%	0.000%	0.000%	58.136%	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			\$3,485	DIRECT	\$0	\$3,485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$844,542	LN 1	\$0	\$225,719	\$0	\$78,160	\$66,298	\$40,703	\$6,155	\$53	\$0	\$0	\$437,454	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$848,027		\$0	\$229,204	\$0	\$78,160	\$66,298	\$40,703	\$6,155	\$53	\$0	\$0	\$437,454	\$0
14	% DISTRIBUTION			100.000%		0.000%	27.028%	0.000%	9.217%	6.639%	4.800%	0.726%	0.006%	0.000%	0.000%	51.585%	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			\$5,983,137	RECORDS	\$0	\$1,507,211	\$0	\$712,794	\$390,443	\$147,352	\$58,165	\$145	\$0	\$0	\$3,167,026	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$5,534,469	VARIOUS	\$0	\$1,190,149	\$0	\$567,219	\$397,327	\$170,405	\$59,480	\$181	\$0	\$0	\$3,149,707	\$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.			(\$183)	LN 6+DIRECT	\$0	(\$42)	\$0	(\$19)	(\$12)	(\$2)	(\$2)	\$0	\$0	\$0	(\$106)	\$0
27	NET TAXABLE INCOME			\$448,851		\$0	\$317,104	\$0	\$145,594	(\$6,872)	(\$23,050)	(\$1,313)	(\$36)	\$0	\$0	\$17,425	\$0
28	% DISTRIBUTION			100.000%		0.000%	70.648%	0.000%	32.437%	-1.531%	-5.135%	-0.293%	-0.008%	0.000%	0.000%	3.882%	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		\$458,187	LN 28	\$0	\$323,697	\$0	\$148,625	(\$7,016)	(\$23,530)	(\$1,341)	(\$37)	\$0	\$0	\$17,788	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$60,824	LN 28	\$0	\$42,970	\$0	\$19,730	(\$931)	(\$3,124)	(\$178)	(\$5)	\$0	\$0	\$2,361	\$0
33	OPERATING TAXES - OTHER	7240		\$66,187	LN 2+DIRECT	\$0	\$18,580	\$0	\$7,539	\$5,234	\$794	\$633	\$0	\$0	\$0	\$33,407	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$19,181)	LN 28	\$0	(\$13,551)	\$0	(\$6,222)	\$294	\$985	\$56	\$2	\$0	\$0	(\$745)	\$0
35	TOTAL OPERATING TAXES			\$566,017		\$0	\$371,697	\$0	\$169,672	(\$2,419)	(\$24,875)	(\$830)	(\$40)	\$0	\$0	\$52,812	\$0



TYCOS Bridge Water Telephone Company

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	\$4,176	SPF	\$0	\$1,032	\$0	\$24	\$275	\$42	\$26	\$0	\$0	\$0	\$2,778	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.704%	0.000%	0.563%	6.582%	0.998%	0.623%	0.000%	0.000%	0.000%	66.531%	0.000%
3	ALLOCATED LOOPS - CWF	\$4,176	SPF	\$0	\$1,032	\$0	\$24	\$275	\$42	\$26	\$0	\$0	\$0	\$2,778	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.704%	0.000%	0.563%	6.582%	0.998%	0.623%	0.000%	0.000%	0.000%	66.531%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$403	TOLL MOU	\$0	\$64	\$0	\$19	\$25	\$4	\$14	\$0	\$0	\$0	\$278	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	15.836%	0.000%	4.596%	6.123%	0.928%	3.478%	0.000%	0.000%	0.000%	69.038%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$9,518	CMM	\$0	\$1,489	\$0	\$497	\$576	\$87	\$376	\$0	\$0	\$0	\$6,493	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	15.648%	0.000%	5.219%	6.050%	0.917%	3.949%	0.000%	0.000%	0.000%	68.217%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$362	WB CKTS	\$0	\$0	\$0	\$199	\$0	\$0	\$0	\$0	\$0	\$0	\$163	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.095%	0.000%	54.972%	0.037%	0.006%	0.000%	0.000%	0.000%	0.000%	44.890%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$340	WB CKTS	\$0	\$0	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$186	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.101%	0.000%	45.294%	0.039%	0.006%	0.000%	0.000%	0.000%	0.000%	54.559%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$154	WB CKTS Less	\$0	\$0	\$0	\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$105,487	DIRECT	\$0	\$15,959	\$0	\$0	\$2,209	\$38,946	\$0	\$0	\$0	\$0	\$48,373	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	15.129%	0.000%	0.000%	2.094%	36.920%	0.000%	0.000%	0.000%	0.000%	45.857%	0.000%
17	ALLOCATED USERS	\$10,490		\$0	\$1,155	\$0	\$0	\$160	\$2,819	\$0	\$0	\$0	\$0	\$6,356	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	11.010%	0.000%	0.000%	1.525%	26.873%	0.000%	0.000%	0.000%	0.000%	60.591%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	11.010%	0.000%	0.000%	1.525%	26.873%	0.000%	0.000%	0.000%	0.000%	60.591%	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	\$820,446	S-9, LN 27	\$0	\$215,528	\$0	\$100,672	\$67,941	\$10,302	\$8,308	\$0	\$0	\$0	\$417,694	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$572,937	VARIOUS	\$0	\$202,490	\$0	\$58,667	\$40,732	\$6,176	\$4,923	\$0	\$0	\$0	\$259,950	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$313,128	S-11, LN 12	\$0	\$92,692	\$0	\$15,334	\$1,303	\$33,160	\$0	\$75	\$0	\$0	\$170,564	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$182,077	S-11, LN 44	\$0	\$44,487	\$0	\$1,908	\$16,165	\$25,558	\$883	\$17	\$0	\$0	\$93,059	\$0
5	CORPORATE OPERATIONS EXPENSE	\$848,027	S-12, LN 13	\$0	\$229,204	\$0	\$78,160	\$56,298	\$40,703	\$6,155	\$53	\$0	\$0	\$437,454	\$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)	\$458,187	S-12, LN 29 + 31	\$0	\$323,697	\$0	\$148,625	(\$7,016)	(\$23,530)	(\$1,341)	(\$37)	\$0	\$0	\$17,788	\$0
10	STATE INCOME TAX (ACTUAL)	\$60,824	S-12, LN 32	\$0	\$42,970	\$0	\$19,730	(\$931)	(\$3,124)	(\$178)	(\$5)	\$0	\$0	\$2,361	\$0
11	OTHER OPERATING TAX	\$66,187	S-12, LN 33	\$0	\$18,580	\$0	\$7,539	\$5,234	\$794	\$633	\$0	\$0	\$0	\$33,407	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$5,770	RECORDS	\$0	\$0	\$0	\$0	\$24	\$337	\$37	\$0	\$0	\$0	\$5,371	\$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	\$3,327,582		\$0	\$1,169,649	\$0	\$430,634	\$179,749	\$90,378	\$19,420	\$103	\$0	\$0	\$1,437,649	\$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	\$136,750		\$0	\$48,068	\$0	\$17,697	\$7,387	\$3,714	\$798	\$4	\$0	\$0	\$59,082	\$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	\$136,750		\$0	\$48,068	\$0	\$17,697	\$7,387	\$3,714	\$798	\$4	\$0	\$0	\$59,082	\$0

## TYCOS Bridge Water Telephone Company

	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	\$14,574	\$0	\$0	\$0	\$0	\$0	\$0	\$5,618	\$0	\$1,951
48	POST MAG REVENUE REQUIREMENT	\$2,560,503	\$1,283,006	\$0	\$0	\$0	\$0	\$1,268,432	\$0	\$539,628	\$0	\$349,442

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOF
1		NET INVESTMENT FOR SETTLEMENTS	\$4,175,199	(NOTE A)	\$0	\$2,403,027	\$444,354	\$0	\$0	\$2,261	\$2,547	\$681	\$471,495	\$361,737	\$5,933	\$319	\$482,843	\$0
2		RATE OF RETURN	11.25%		11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$469,710	LN 1*LN 2	\$0	\$270,341	\$49,990	\$0	\$0	\$254	\$287	\$77	\$53,043	\$40,695	\$668	\$36	\$54,320	\$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	\$469,710	LN 3-LN 4	\$0	\$270,341	\$49,990	\$0	\$0	\$254	\$287	\$77	\$53,043	\$40,695	\$668	\$36	\$54,320	\$0
6		FEDERAL INCOME TAX	\$252,954	LN 30	\$0	\$145,582	\$26,926	\$0	\$0	\$137	\$154	\$41	\$28,565	\$21,916	\$359	\$19	\$29,253	\$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	\$252,954	LN 6-LN 7	\$0	\$145,582	\$26,926	\$0	\$0	\$137	\$154	\$41	\$28,565	\$21,916	\$359	\$19	\$29,253	\$0
9		STATE AND LOCAL INCOME TAX	\$78,522	LN 36	\$0	\$45,192	\$8,358	\$0	\$0	\$43	\$48	\$13	\$8,867	\$6,803	\$112	\$6	\$9,081	\$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	\$78,522	LN 9-LN 10	\$0	\$45,192	\$8,358	\$0	\$0	\$43	\$48	\$13	\$8,867	\$6,803	\$112	\$6	\$9,081	\$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	\$1,759,318	A-8, LN 20	\$0	\$807,317	\$288,177	\$0	\$176	\$1,282	\$652	\$386	\$167,581	\$203,894	\$1,506	\$33,509	\$254,837	\$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	\$2,560,503		\$0	\$1,268,432	\$373,451	\$0	\$176	\$1,716	\$1,141	\$517	\$258,056	\$273,309	\$2,645	\$33,571	\$347,491	\$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	\$2,560,503	LN16+LN18	\$0	\$1,268,432	\$373,451	\$0	\$176	\$1,716	\$1,141	\$517	\$258,056	\$273,309	\$2,645	\$33,571	\$347,491	\$0
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$469,710	LN 3	\$0	\$270,341	\$49,990	\$0	\$0	\$254	\$287	\$77	\$53,043	\$40,695	\$668	\$36	\$54,320	\$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	(\$61)	A-12, LN 21	\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$6)	(\$6)	(\$0)	(\$0)	(\$7)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$61)	LN21+LN22	\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$6)	(\$6)	(\$0)	(\$0)	(\$7)	\$0
24		RETURN LESS INCOME ADJ	\$469,771	LN20+LN23	\$0	\$270,367	\$50,006	\$0	\$0	\$254	\$287	\$77	\$53,049	\$40,701	\$668	\$36	\$54,327	\$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	\$469,771		\$0	\$270,367	\$50,006	\$0	\$0	\$254	\$287	\$77	\$53,049	\$40,701	\$668	\$36	\$54,327	\$0
27		FEDERAL TAXABLE INCOME	\$469,771		\$0	\$270,367	\$50,006	\$0	\$0	\$254	\$287	\$77	\$53,049	\$40,701	\$668	\$36	\$54,327	\$0
28	0.35	FEDERAL INCOME TAX	\$252,954	LN 27*FTR	\$0	\$145,582	\$26,926	\$0	\$0	\$137	\$154	\$41	\$28,565	\$21,916	\$359	\$19	\$29,253	\$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	\$252,954	LN28-LN29	\$0	\$145,582	\$26,926	\$0	\$0	\$137	\$154	\$41	\$28,565	\$21,916	\$359	\$19	\$29,253	\$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	\$722,725		\$0	\$415,949	\$76,932	\$0	\$0	\$391	\$441	\$118	\$81,614	\$62,617	\$1,027	\$55	\$83,580	\$0
33		STATE TAXABLE INCOME	\$722,725		\$0	\$415,949	\$76,932	\$0	\$0	\$391	\$441	\$118	\$81,614	\$62,617	\$1,027	\$55	\$83,580	\$0
34	0.079	STATE INCOME TAX	\$78,522	LN 33*STR	\$0	\$45,192	\$8,358	\$0	\$0	\$43	\$48	\$13	\$8,867	\$6,803	\$112	\$6	\$9,081	\$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	\$78,522	LN34-LN35	\$0	\$45,192	\$8,358	\$0	\$0	\$43	\$48	\$13	\$8,867	\$6,803	\$112	\$6	\$9,081	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$242,003		\$0	\$139,280	\$25,761	\$0	\$0	\$131	\$148	\$39	\$27,328	\$20,967	\$344	\$18	\$27,987	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$21,257)		\$0	(\$12,234)	(\$2,263)	\$0	\$0	(\$12)	(\$13)	(\$3)	(\$2,400)	(\$1,842)	(\$30)	(\$2)	(\$2,458)	\$0

TYCOS Bridge Water Telephone Company

## 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	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$796,971	A-3, LN 4	\$0	\$340,163	\$208,179	\$0	\$0	\$473	\$335	\$143	\$73,996	\$75,667	\$780	\$581	\$96,655
2	2210	CENTRAL OFFICE SWITCHING	\$3,609,979	A-4, LN 21+25	\$0	\$0	\$3,609,979	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$4,566,034	A-4, LN 41	\$0	\$1,133,836	\$0	\$0	\$0	\$8,201	\$0	\$2,471	\$560,886	\$1,312,067	\$0	\$0	\$1,548,573
5	2310	INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,633,431	A-5, LN 21	\$0	\$4,764,555	\$0	\$0	\$0	\$0	\$5,806	\$0	\$722,133	\$0	\$13,524	\$0	\$127,414
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$100,442	A-3, LN 15	\$0	\$42,894	\$26,269	\$0	\$0	\$60	\$42	\$18	\$9,324	\$9,543	\$98	\$4	\$12,188
9		TOTAL PLANT IN SERVICE	\$14,706,857		\$0	\$6,281,449	\$3,844,427	\$0	\$0	\$8,734	\$6,183	\$2,632	\$1,366,339	\$1,397,277	\$14,402	\$585	\$1,784,831
10		% DISTRIBUTION	100.000%		0.000%	42.711%	26.140%	0.000%	0.000%	0.059%	0.042%	0.018%	9.290%	9.501%	0.098%	0.004%	12.136%
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	\$130,061	A-6, LN 13	\$0	\$55,570	\$33,949	\$0	\$0	\$77	\$55	\$23	\$12,109	\$12,356	\$127	\$5	\$15,789
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.	\$14,836,917		\$0	\$6,337,018	\$3,878,376	\$0	\$0	\$8,811	\$6,238	\$2,655	\$1,378,448	\$1,409,633	\$14,529	\$590	\$1,800,620
16		% DISTRIBUTION	100.000%		0.000%	42.711%	26.140%	0.000%	0.000%	0.059%	0.042%	0.018%	9.291%	9.501%	0.098%	0.004%	12.136%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$9,868,508	A-7, LN 9	\$0	\$3,587,409	\$3,231,372	\$0	\$0	\$6,090	\$3,346	\$1,835	\$832,683	\$974,316	\$7,793	\$278	\$1,223,385
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 PROPERTY	\$0	A-7, LN 17	\$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
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	\$908,971	A-7, LN 28	\$0	\$396,024	\$232,911	\$0	\$0	\$529	\$393	\$159	\$85,024	\$84,577	\$916	(\$3)	\$108,440
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$7,422	A-7, LNS 30-36	\$0	\$3,170	\$1,940	\$0	\$0	\$4	\$3	\$1	\$690	\$705	\$7	\$0	\$901
24		NET TELEPHONE PLANT	\$4,052,016		\$0	\$2,350,415	\$412,153	\$0	\$0	\$2,188	\$2,496	\$659	\$460,051	\$350,034	\$5,813	\$314	\$467,894
25		% DISTRIBUTION	100.000%		0.000%	58.006%	10.172%	0.000%	0.000%	0.054%	0.062%	0.016%	11.354%	8.639%	0.143%	0.008%	11.547%
26	1220	MATERIALS AND SUPPLIES	\$57,286	A-3, LN 16	\$0	\$24,467	\$14,974	\$0	\$0	\$34	\$24	\$10	\$5,322	\$5,443	\$56	\$2	\$6,952
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
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$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
30	XXXX	CASH WORKING CAPITAL	\$65,897	A-3, LN 10	\$0	\$28,145	\$17,227	\$0	\$0	\$39	\$28	\$12	\$6,122	\$6,261	\$65	\$3	\$7,997
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$4,175,199		\$0	\$2,403,027	\$444,354	\$0	\$0	\$2,261	\$2,547	\$681	\$471,495	\$361,737	\$5,933	\$319	\$482,843
32		% DISTRIBUTION	100.000%		0.000%	57.555%	10.643%	0.000%	0.000%	0.054%	0.061%	0.016%	11.293%	8.664%	0.142%	0.008%	11.565%

TYCOS Bridge Water Telephone Company

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE	FACILITY	B&C	WBI	OPERATOR
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$8,176,013	A-4, LN 42	\$0	\$1,133,836	\$3,609,979	\$0	\$0	\$8,201	\$0	\$2,471	\$560,886	\$1,312,067	\$0	\$0	\$1,548,573	\$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	\$5,633,431	A-5, LN 23	\$0	\$4,764,555	\$0	\$0	\$0	\$0	\$5,806	\$0	\$722,133	\$0	\$13,524	\$0	\$127,414	\$0
1d		TOTAL	\$13,809,444		\$0	\$5,898,391	\$3,609,979	\$0	\$0	\$8,201	\$5,806	\$2,471	\$1,283,018	\$1,312,067	\$13,524	\$0	\$1,675,987	\$0
1e		% DISTRIBUTION	100.000%		0.000%	42.713%	26.141%	0.000%	0.000%	0.059%	0.042%	0.018%	9.291%	9.501%	0.098%	0.000%	12.137%	0.000%
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$780,229	LN 1e	\$0	\$333,260	\$203,956	\$0	\$0	\$463	\$328	\$140	\$72,494	\$74,131	\$764	\$0	\$94,693	\$0
3		GENERAL PURPOSE COMPUTERS	\$16,742	LN 1e & DIRECT	\$0	\$6,904	\$4,223	\$0	\$0	\$10	\$7	\$3	\$1,502	\$1,536	\$16	\$581	\$1,962	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$796,971		\$0	\$340,163	\$208,179	\$0	\$0	\$473	\$335	\$143	\$73,996	\$75,667	\$780	\$581	\$96,655	\$0
5		% DISTRIBUTION	100.000%		0.000%	42.682%	26.121%	0.000%	0.000%	0.059%	0.042%	0.018%	9.285%	9.494%	0.098%	0.073%	12.128%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$14,606,415		\$0	\$6,238,554	\$3,818,158	\$0	\$0	\$8,674	\$6,141	\$2,614	\$1,357,014	\$1,387,734	\$14,303	\$581	\$1,772,642	\$0
7		% DISTRIBUTION	100.000%		0.000%	42.711%	26.140%	0.000%	0.000%	0.059%	0.042%	0.018%	9.291%	9.501%	0.098%	0.004%	12.136%	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	\$14,606,415		\$0	\$6,238,554	\$3,818,158	\$0	\$0	\$8,674	\$6,141	\$2,614	\$1,357,014	\$1,387,734	\$14,303	\$581	\$1,772,642	\$0
10		AND EQUAL ACCESS EQUIPMENT % DISTRIBUTION	100.000%		0.000%	42.711%	26.140%	0.000%	0.000%	0.059%	0.042%	0.018%	9.291%	9.501%	0.098%	0.004%	12.136%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$100,442	LN 10	\$0	\$42,894	\$26,269	\$0	\$0	\$60	\$42	\$18	\$9,324	\$9,543	\$98	\$4	\$12,188	\$0
16	1220	MATERIALS AND SUPPLIES	\$57,286	LN 10	\$0	\$24,467	\$14,974	\$0	\$0	\$34	\$24	\$10	\$5,322	\$5,443	\$56	\$2	\$6,952	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$10,074,140		\$0	\$6,238,554	\$3,818,158	\$0	\$0	\$8,674	\$6,141	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	61.926%	37.901%	0.000%	0.000%	0.086%	0.061%	0.026%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$7,911,053		\$0	\$0	\$3,609,979	\$0	\$0	\$8,201	\$5,806	\$2,471	\$1,283,018	\$1,312,067	\$13,524	\$0	\$1,675,987	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	45.632%	0.000%	0.000%	0.104%	0.073%	0.031%	16.218%	16.585%	0.171%	0.000%	21.185%	0.000%

[illegible]

TYCOS Bridge Water Telephone Company

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON	TRANSPORT	FACILITY	SPECIAL ACCESS			B&C	WBI	OPERATOR
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE FACILITY			
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$1,895,424	DIRECT	\$0	\$0	\$0	\$0	\$0	\$774	\$0	\$0	\$346,077	\$0	\$0	\$0	\$0
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$106,595	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,595	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$1,348,645	LN 4/DIRECT	\$0	\$1,133,836	\$0	\$0	\$0	\$0	\$0	\$0	\$214,809	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT															
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$1,212,679	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$4,736	\$0	\$2,471	\$0	\$1,205,472	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$1,212,679		\$0	\$0	\$0	\$0	\$0	\$4,736	\$0	\$2,471	\$0	\$1,205,472	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$2,690	DIRECT	\$0	\$0	\$0	\$0	\$0	\$2,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$4,566,034		\$0	\$1,133,836	\$0	\$0	\$0	\$8,201	\$0	\$2,471	\$560,886	\$1,312,067	\$0	\$0	\$1,548,573
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$8,176,013		\$0	\$1,133,836	\$3,609,979	\$0	\$0	\$8,201	\$0	\$2,471	\$560,886	\$1,312,067	\$0	\$0	\$1,548,573
43		% DISTRIBUTION	100.000%		0.000%	13.868%	44.153%	0.000%	0.000%	0.100%	0.000%	0.030%	6.860%	16.048%	0.000%	0.000%	18.940%
COE RATIOS																	
44		OPERATOR SYSTEMS	0.000%	LN 17	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	24.832%	0.000%	0.000%	0.000%	0.180%	0.000%	0.054%	12.284%	28.735%	0.000%	0.000%	33.915%

TYCOS Bridge Water Telephone Company

## 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 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%	77.65%	22.35%	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	\$4,873,297	LN 1/DIRECT	\$0	\$4,764,555	\$0	\$0	\$0	\$0	\$0	\$0	\$108,743	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$742,177	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$1,373	\$0	\$613,390	\$0	\$0	\$0	\$127,414	\$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	\$13,524	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,524	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$0	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$4,433	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$4,433	\$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	\$5,633,431		\$0	\$4,764,555	\$0	\$0	\$0	\$0	\$5,806	\$0	\$722,133	\$0	\$13,524	\$0	\$127,414	\$0
22		% DISTRIBUTION	100.000%		0.000%	84.576%	0.000%	0.000%	0.000%	0.000%	0.103%	0.000%	12.819%	0.000%	0.240%	0.000%	2.262%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$5,633,431		\$0	\$4,764,555	\$0	\$0	\$0	\$0	\$5,806	\$0	\$722,133	\$0	\$13,524	\$0	\$127,414	\$0
24		% DISTRIBUTION	100.000%		0.000%	84.576%	0.000%	0.000%	0.000%	0.000%	0.103%	0.000%	12.819%	0.000%	0.240%	0.000%	2.262%	0.000%

[illegible]



LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE		TRAFFIC SENSITIVE		COMMON INFO	COMMON TRANSPORT		SPECIAL ACCESS		B&C	WBI	OPERATOF
						CAPPED CL		SWITCHING	EQUAL ACCESS		TERM	FACILITY	TRANSPORT TERM	CHANNEL TERM			
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$382,022	A-3, LN 5	\$0	\$163,056	\$99,786	\$0	\$0	\$227	\$161	\$68	\$35,471	\$36,270	\$374	\$278	\$46,331
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$3,131,585	A-4, LN 47	\$0	\$0	\$3,131,585	\$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	\$3,264,349	A-4, LN 48	\$0	\$810,606	\$0	\$0	\$0	\$5,863	\$0	\$1,767	\$400,933	\$938,046	\$0	\$1,107,133	\$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	\$3,090,551	A-5, LN 22	\$0	\$2,613,748	\$0	\$0	\$0	\$0	\$3,186	\$0	\$396,279	\$0	\$7,419	\$0	\$69,920
9		TOTAL ACCUM DEPR - TPIS	\$9,868,508		\$0	\$3,587,409	\$3,231,372	\$0	\$6,090	\$3,346	\$1,835	\$832,683	\$974,316	\$7,793	\$278	\$1,223,385	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$9,868,508		\$0	\$3,587,409	\$3,231,372	\$0	\$6,090	\$3,346	\$1,835	\$832,683	\$974,316	\$7,793	\$278	\$1,223,385	\$0
12		% DISTRIBUTION	100.000%		0.000%	36.352%	32.744%	0.000%	0.000%	0.062%	0.034%	0.019%	8.438%	9.873%	0.079%	0.003%	12.397%
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%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	(\$6,019)	A-3, LN 5	\$0	(\$2,572)	(\$1,564)	\$0	\$0	(\$4)	(\$3)	(\$1)	(\$563)	(\$571)	(\$6)	(\$5)	(\$731)
24		CENTRAL OFFICE EQUIP	\$506,630	A-4, LN 43	\$0	\$70,234	\$223,788	\$0	\$0	\$508	\$0	\$153	\$34,766	\$81,267	\$0	\$0	\$95,915
25		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$367,503	A-5, LN 22	\$0	\$310,914	\$0	\$0	\$0	\$378	\$0	\$378	\$0	\$47,030	\$0	\$82	\$8,298
27		UNDISTRIBUTED	\$40,857	A-3, LN 10	\$0	\$17,447	\$10,687	\$0	\$0	\$24	\$17	\$7	\$3,792	\$3,882	\$40	\$2	\$4,958
28		TOTAL NET DEFERRED INC TAX	\$908,971		\$0	\$396,024	\$232,911	\$0	\$0	\$529	\$393	\$159	\$85,024	\$84,577	\$916	(\$3)	\$108,440
29		% DISTRIBUTION	100.000%		0.000%	43.568%	25.624%	0.000%	0.000%	0.058%	0.043%	0.018%	9.354%	9.305%	0.101%	0.000%	11.930%
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
32		CENTRAL OFFICE EQUIP	\$0	A-4, LN 43	\$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
34		CABLE AND WIRE FACILITIES	\$0	A-5, LN 22	\$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
36	4310	OTHER LONG TERM LIABILITIES	\$7,422	A-3, LN 10	\$0	\$3,170	\$1,940	\$0	\$0	\$4	\$3	\$1	\$690	\$705	\$7	\$0	\$901
37																	

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR			
		OPERATING EXPENSE AND TAX																	
1	6110	NETWORK SUPPORT EXPENSE	\$4,271	A-9,LN 6	\$0	\$1,824	\$1,116	\$0	\$0	\$3	\$2	\$1	\$397	\$406	\$4	\$0	\$518	\$0	
2	6120	GENERAL SUPPORT EXPENSE	\$125,840	A-9,LN 7	\$0	\$53,710	\$32,875	\$0	\$0	\$75	\$53	\$23	\$11,682	\$11,948	\$123	\$92	\$15,261	\$0	
3	6210	CENTRAL OFFICE EXPENSE	\$119,921	A-9,LN 15	\$0	\$23,820	\$23,995	\$0	\$0	\$172	\$0	\$52	\$11,784	\$27,564	\$0	\$0	\$32,533	\$0	
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	6410	CABLE AND WIRE FACILITIES EXP	\$66,262	A-9,LN 24	\$0	\$56,045	\$0	\$0	\$0	\$0	\$68	\$0	\$8,492	\$0	\$159	\$0	\$1,498	\$0	
6	6510	OTHER PLANT EXPENSE	(\$0)	A-10,LN 6	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$189,232	A-10,LN 7	\$0	\$80,825	\$49,471	\$0	\$0	\$112	\$80	\$34	\$17,579	\$17,979	\$185	\$0	\$22,966	\$0	
8	6540	ACCESS / USF EXPENSE	\$72,065	A-10,LN 8	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$108,441	A-11,LN 1	\$0	\$46,316	\$28,349	\$0	\$0	\$64	\$46	\$19	\$10,074	\$10,303	\$106	\$4	\$13,160	\$0	
10	6620	SERVICES EXPENSE	\$46,470	A-11,LN29	\$0	\$7,963	\$8,112	\$0	\$124	\$18	\$13	\$6	\$2,021	\$2,067	\$21	\$23,484	\$2,640	\$0	\$0
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$307,874	A-12,LN 9	\$0	\$143,982	\$60,490	\$0	\$52	\$187	\$110	\$56	\$26,071	\$29,534	\$252	\$9,911	\$37,230	\$0	\$0
13		SUBTOTAL OPERATING EXPENSE	\$1,040,376		\$0	\$486,549	\$204,408	\$0	\$176	\$632	\$371	\$190	\$88,100	\$99,801	\$851	\$33,491	\$125,807	\$0	\$0
14		% DISTRIBUTION	100.000%		0.000%	46.767%	19.647%	0.000%	0.017%	0.061%	0.036%	0.018%	8.468%	9.593%	0.082%	3.219%	12.092%	0.000%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$705,246	A-10,LN 19+27	\$0	\$316,069	\$79,467	\$0	\$0	\$641	\$277	\$193	\$78,305	\$102,530	\$646	\$24	\$127,095	\$0	\$0
16	7200	OTHER OPERATING TAX	\$26,150	A-12,LN 15	\$0	\$11,169	\$6,836	\$0	\$0	\$16	\$11	\$5	\$2,429	\$2,484	\$26	\$1	\$3,174	\$0	\$0
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$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	\$0	\$0
19	5240/7100*	RENT REVENUES/ OTHER INC/ G+L	(\$12,455)	A-10,LN 35	\$0	(\$6,469)	(\$2,534)	\$0	\$0	(\$6)	(\$7)	(\$2)	(\$1,254)	(\$921)	(\$16)	(\$7)	(\$1,239)	\$0	\$0
20		TOTAL OPERATING EXP & TAX	\$1,759,318		\$0	\$807,317	\$288,177	\$0	\$176	\$1,282	\$652	\$398	\$167,581	\$203,894	\$1,506	\$33,509	\$254,837	\$0	\$0
21		% DISTRIBUTION	100.000%		0.000%	45.888%	16.380%	0.000%	0.010%	0.073%	0.037%	0.022%	9.525%	11.589%	0.086%	1.905%	14.485%	0.000%	0.000%
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	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES																	
26	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$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	\$0	\$0

TYCOS Bridge Water Telephone Company

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		COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	OPERATOR		
							SWITCHING	EQUAL ACCESS			DEDICATED TRANSPORT TERM	CHANNEL TERM	MILEAGE FACILITY					
		BASIS FOR NETWORK SUPPORT EXPENSE																
1		GEN SUPPORT, COE, IOT AND C&WF	\$14,606,415	VARIOUS	\$0	\$6,238,554	\$3,818,158	\$0	\$0	\$8,674	\$6,141	\$2,614	\$1,357,014	\$1,387,734	\$14,303	\$581	\$1,772,642	\$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	\$14,606,415		\$0	\$6,238,554	\$3,818,158	\$0	\$0	\$8,674	\$6,141	\$2,614	\$1,357,014	\$1,387,734	\$14,303	\$581	\$1,772,642	\$0
4		% DISTRIBUTION	100.000%		0.000%	42.711%	26.140%	0.000%	0.000%	0.059%	0.042%	0.018%	9.291%	9.501%	0.098%	0.004%	12.136%	0.000%
		PLANT SPECIFIC EXPENSES																
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$4,271	LN 4	\$0	\$1,824	\$1,116	\$0	\$0	\$3	\$2	\$1	\$397	\$406	\$4	\$0	\$518	\$0
7	6120	GENERAL SUPPORT	\$125,840	A-3, LN 5	\$0	\$53,710	\$32,875	\$0	\$0	\$75	\$53	\$23	\$11,682	\$11,948	\$123	\$92	\$15,261	\$0
8		TOTAL GENERAL SUPPORT EXP	\$130,111		\$0	\$55,534	\$33,991	\$0	\$0	\$77	\$55	\$23	\$12,079	\$12,353	\$127	\$92	\$15,780	\$0
9		% DISTRIBUTION	100.000%		0.000%	42.682%	26.125%	0.000%	0.000%	0.059%	0.042%	0.018%	9.283%	9.495%	0.098%	0.071%	12.128%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$23,995	A-4, LN 47	\$0	\$0	\$23,995	\$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	\$95,926	A-4, LN 48	\$0	\$23,820	\$0	\$0	\$0	\$172	\$0	\$52	\$11,784	\$27,564	\$0	\$0	\$32,533	\$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	\$119,921		\$0	\$23,820	\$23,995	\$0	\$0	\$172	\$0	\$52	\$11,784	\$27,564	\$0	\$0	\$32,533	\$0
16		% DISTRIBUTION	100.000%		0.000%	19.863%	20.009%	0.000%	0.000%	0.144%	0.000%	0.043%	9.826%	22.986%	0.000%	0.000%	27.129%	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	\$66,262	A-5, LN 22	\$0	\$56,045	\$0	\$0	\$0	\$68	\$0	\$0	\$8,492	\$0	\$159	\$0	\$1,498	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$316,294		\$0	\$135,399	\$57,986	\$0	\$0	\$250	\$123	\$75	\$32,355	\$39,918	\$286	\$92	\$49,811	\$0
26		% DISTRIBUTION	100.000%		0.000%	42.808%	18.333%	0.000%	0.000%	0.079%	0.039%	0.024%	10.229%	12.620%	0.091%	0.029%	15.748%	0.000%

TYCOS Bridge Water Telephone Company

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	MILEAGE CHANNEL FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$8,176,013	A-4,LN 38	\$0	\$1,133,836	\$3,609,979	\$0	\$0	\$8,201	\$0	\$2,471	\$560,886	\$1,312,067	\$0	\$0	\$1,548,573
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$5,633,431	A-5,LN 21	\$0	\$4,764,555	\$0	\$0	\$0	\$0	\$5,806	\$0	\$722,133	\$0	\$13,524	\$0	\$127,414
4		TOTAL	\$13,809,444		\$0	\$5,898,391	\$3,609,979	\$0	\$0	\$8,201	\$5,806	\$2,471	\$1,283,018	\$1,312,067	\$13,524	\$0	\$1,675,987
5		% DISTRIBUTION	100.000%		0.000%	42.713%	26.141%	0.000%	0.000%	0.059%	0.042%	0.018%	9.291%	9.501%	0.098%	0.000%	12.137%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
7	6530	NETWORK OPERATIONS EXPENSE	\$189,232	LN 5	\$0	\$80,825	\$49,471	\$0	\$0	\$112	\$80	\$34	\$17,579	\$17,979	\$185	\$0	\$22,966
8	6540	ACCESS / USF EXPENSE	\$72,065	DIRECT	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE															
10		GENERAL SUPPORT	\$31,559	A-3,LN 5	\$0	\$13,470	\$8,244	\$0	\$0	\$19	\$13	\$6	\$2,930	\$2,996	\$31	\$23	\$3,827
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$64,724	A-4,LN 47	\$0	\$0	\$64,724	\$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
13		CENTRAL OFFICE TRANSMISSION	\$338,159	A-4,LN 48	\$0	\$83,972	\$0	\$0	\$0	\$607	\$0	\$183	\$41,537	\$97,172	\$0	\$0	\$114,688
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$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
16		CABLE AND WIRE FACILITIES	\$245,944	A-5,LN 22	\$0	\$208,009	\$0	\$0	\$0	\$253	\$0	\$31,528	\$0	\$590	\$0	\$5,563	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$680,387		\$0	\$305,451	\$72,968	\$0	\$0	\$626	\$267	\$189	\$75,996	\$100,168	\$621	\$23	\$124,078
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$680,387		\$0	\$305,451	\$72,968	\$0	\$0	\$626	\$267	\$189	\$75,996	\$100,168	\$621	\$23	\$124,078
20		% DISTRIBUTION	100.000%		0.000%	44.894%	10.724%	0.000%	0.000%	0.092%	0.039%	0.028%	11.169%	14.722%	0.091%	0.003%	18.236%
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
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$24,860	A-3,LN 10	\$0	\$10,618	\$6,499	\$0	\$0	\$15	\$10	\$4	\$2,309	\$2,362	\$24	\$1	\$3,017
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$24,860		\$0	\$10,618	\$6,499	\$0	\$0	\$15	\$10	\$4	\$2,309	\$2,362	\$24	\$1	\$3,017
28		% DISTRIBUTION	100.000%		0.000%	42.710%	26.142%	0.000%	0.000%	0.059%	0.042%	0.018%	9.290%	9.501%	0.098%	0.004%	12.136%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$966,543		\$0	\$468,958	\$128,938	\$0	\$0	\$753	\$357	\$227	\$95,884	\$120,510	\$831	\$24	\$150,061
30		% DISTRIBUTION	100.000%		0.000%	48.519%	13.340%	0.000%	0.000%	0.078%	0.037%	0.023%	9.920%	12.468%	0.086%	0.002%	15.526%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/	GEN SUPPORT ASSETS	\$9,701	A-3,LN 5	\$0	\$4,141	\$2,534	\$0	\$0	\$6	\$4	\$2	\$901	\$921	\$9	\$7	\$1,177
32	5240/7100/	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/	CABLE & WIRE FACILITIES	\$2,753	A-5,LN 22	\$0	\$2,329	\$0	\$0	\$0	\$3	\$0	\$353	\$0	\$7	\$0	\$62	\$0
34	5240/7100/	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$12,455		\$0	\$6,469	\$2,534	\$0	\$0	\$6	\$7	\$2	\$1,254	\$921	\$16	\$7	\$1,239

TYCOS Bridge Water Telephone Company

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 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	\$108,441	A-3, LN 10	\$0	\$46,316	\$28,349	\$0	\$0	\$64	\$46	\$19	\$10,074	\$10,303	\$106	\$4	\$13,160	\$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	\$87	DIRECT	\$0	\$0	\$0	\$0	\$87	\$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	\$4,495	A-3, LN 22	\$0	\$2,784	\$1,704	\$0	\$0	\$4	\$3	\$1	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$1,901	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,901	\$0
12		- END USER PAYMENT & COLLECTION	\$2,267	AL-1, LN 13	\$0	\$851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,416	\$0
13		- END USER BILLING INQUIRY	\$1,736	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,736	\$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	\$10,399		\$0	\$3,634	\$1,704	\$0	\$0	\$4	\$3	\$1	\$0	\$0	\$0	\$5,054	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$333	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$333	\$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	\$11,114	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,114	\$0
24		- END USER COMMON LINE	\$1,961	DIRECT	\$0	\$1,961	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$8,757	A-3, LN 24	\$0	\$0	\$3,996	\$0	\$0	\$9	\$6	\$3	\$1,420	\$1,452	\$15	\$0	\$1,855	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$22,165		\$0	\$1,961	\$3,996	\$0	\$0	\$9	\$6	\$3	\$1,420	\$1,452	\$15	\$11,447	\$1,855	\$0
27		TOTAL CAT 1 AND CAT 2	\$32,564		\$0	\$5,595	\$5,700	\$0	\$0	\$13	\$9	\$4	\$1,420	\$1,452	\$15	\$16,501	\$1,855	\$0
28		% DISTRIBUTION	100.000%		0.000%	17.182%	17.503%	0.000%	0.000%	0.040%	0.028%	0.012%	4.361%	4.460%	0.046%	50.671%	5.697%	0.000%
29	3.0	ALL OTHER CUSTOMER SERVICE	\$13,819	/LN 34	\$0	\$2,368	\$2,412	\$0	\$37	\$5	\$4	\$2	\$601	\$615	\$6	\$6,984	\$785	\$0
30		TOTAL SERVICES EXPENSE	\$46,470		\$0	\$7,963	\$8,112	\$0	\$124	\$18	\$13	\$6	\$2,021	\$2,067	\$21	\$23,484	\$2,640	\$0
31		% DISTRIBUTION	100.000%		0.000%	17.136%	17.457%	0.000%	0.266%	0.040%	0.028%	0.012%	4.349%	4.448%	0.046%	50.536%	5.682%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$154,911		\$0	\$54,279	\$36,461	\$0	\$124	\$83	\$59	\$25	\$12,095	\$12,370	\$127	\$23,489	\$15,801	\$0
33		% DISTRIBUTION	100.000%		0.000%	35.039%	23.537%	0.000%	0.080%	0.053%	0.038%	0.016%	7.808%	7.985%	0.082%	15.163%	10.200%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$32,651		\$0	\$5,595	\$5,700	\$0	\$87	\$13	\$9	\$4	\$1,420	\$1,452	\$15	\$16,501	\$1,855	\$0
35		% DISTRIBUTION	100.000%		0.000%	17.136%	17.457%	0.000%	0.266%	0.040%	0.028%	0.012%	4.349%	4.448%	0.046%	50.536%	5.682%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116676201	0.104601582	0	0	0.00238994	0.0011194	0.00992155	0.04076548	0.03633171	0.036707395	0.582799	0.068713529	

TYCOS Bridge Water Telephone Company

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	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES															
2		PLANT SPECIFIC EXPENSE	\$316,294	A-9, LN 25	\$0	\$135,399	\$57,986	\$0	\$0	\$250	\$123	\$75	\$32,355	\$39,918	\$286	\$92	\$49,811
3		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
4		NETWORK OPERATIONS EXPENSE	\$189,232	A-10, LN 8	\$0	\$80,825	\$49,471	\$0	\$0	\$112	\$80	\$34	\$17,579	\$17,979	\$185	\$0	\$22,966
5		ACCESS CHARGE EXPENSE	\$72,065	A-10, LN 9	\$0	\$72,065	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$154,911	A-11, LN 31	\$0	\$54,279	\$36,461	\$0	\$124	\$83	\$59	\$25	\$12,095	\$12,370	\$127	\$23,489	\$15,801
7		TOTAL BIG THREE EXPENSES	\$732,502		\$0	\$342,567	\$143,918	\$0	\$124	\$445	\$261	\$134	\$62,029	\$70,267	\$599	\$23,580	\$88,577
		% DISTRIBUTION	100.000%		0.000%	46.767%	19.647%	0.000%	0.017%	0.061%	0.036%	0.018%	8.468%	9.593%	0.082%	3.219%	12.092%
8	6710	CORPORATE OPERATING EXPENSE															
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$307,874	LN 7	\$0	\$143,982	\$60,490	\$0	\$52	\$187	\$110	\$56	\$26,071	\$29,534	\$252	\$9,911	\$37,230
11		TOTAL CORPORATE OPERATIONS	\$307,874		\$0	\$143,982	\$60,490	\$0	\$52	\$187	\$110	\$56	\$26,071	\$29,534	\$252	\$9,911	\$37,230
		% DISTRIBUTION	100.000%		0.000%	46.767%	19.648%	0.000%	0.017%	0.061%	0.036%	0.018%	8.468%	9.593%	0.082%	3.219%	12.092%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE															
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$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
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS															
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(\$61)	A-3, LN 10	\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$6)	(\$6)	(\$0)	(\$0)	(\$7)
21		TOTAL	(\$61)		\$0	(\$26)	(\$16)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$6)	(\$6)	(\$0)	(\$0)	(\$7)
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
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$26,150	A-3, LN 10	\$0	\$11,169	\$6,836	\$0	\$0	\$16	\$11	\$5	\$2,429	\$2,484	\$26	\$1	\$3,174
26		TOTAL OPERATING TAXES	\$26,150		\$0	\$11,169	\$6,836	\$0	\$0	\$16	\$11	\$5	\$2,429	\$2,484	\$26	\$1	\$3,174