

PYCOS Concord Telephone Exchange, Inc.
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$26,415,916	S-2, LN 35	\$0	\$5,960,268	\$0	\$3,667,999	\$1,519,356	\$6,515,066	\$361,089	\$6	\$0	\$0	\$8,392,132
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	\$2,971,791	LN1*LN 2	\$0	\$670,530	\$0	\$412,650	\$170,928	\$732,945	\$40,623	\$1	\$0	\$0	\$944,115
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	\$2,971,791	LN3-LN4	\$0	\$670,530	\$0	\$412,650	\$170,928	\$732,945	\$40,623	\$1	\$0	\$0	\$944,115
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$1,601,557	LN 28	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
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	\$1,601,557	LN 6-LN 7	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$318,109	LN 33	\$0	\$71,775	\$0	\$44,171	\$18,297	\$78,457	\$4,348	\$0	\$0	\$0	\$101,061
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	\$318,109	LN 9-LN 10	\$0	\$71,775	\$0	\$44,171	\$18,297	\$78,457	\$4,348	\$0	\$0	\$0	\$101,061
13	OPERATING EXPENSE AND TAX	\$14,737,403	S-8, LN 20	\$0	\$3,410,941	\$0	\$2,806,456	\$725,680	\$2,889,917	\$251,255	\$140	\$0	\$0	\$4,653,015
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	\$19,628,859	5+8+11thru15	\$0	\$4,514,607	\$0	\$3,485,663	\$1,007,020	\$4,096,318	\$318,119	\$141	\$0	\$0	\$6,206,992
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)	\$39,525	LN 16*LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	GROSS RECEIPTS/PSC TAX	\$39,525	LN 16*LN 17	\$0	\$0	\$0	\$0	\$3,423	\$13,923	\$1,081	\$0	\$0	\$0	\$21,097
19	TOTAL REVENUE REQUIREMENT	\$19,668,385		\$0	\$4,514,607	\$0	\$3,485,663	\$1,010,443	\$4,110,241	\$319,200	\$141	\$0	\$0	\$6,228,089
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	\$2,971,791	LN 3	\$0	\$670,530	\$0	\$412,650	\$170,928	\$732,945	\$40,623	\$1	\$0	\$0	\$944,115
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	-\$2,529	S-12, LN 25+26	\$0	-\$569	\$0	-\$352	-\$146	-\$626	-\$35	\$0	\$0	\$0	-\$802
24	TOTAL INCOME ADJUSTMENTS	-\$2,529	LN 21+22	\$0	-\$569	\$0	-\$352	-\$146	-\$626	-\$35	\$0	\$0	\$0	-\$802
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$2,974,320		\$0	\$671,099	\$0	\$413,002	\$171,073	\$733,571	\$40,657	\$1	\$0	\$0	\$944,917
27	FEDERAL INCOME TAX @	\$1,601,557	LN 25*FIT	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
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	\$1,601,557	LN26-LN27	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$4,575,877	LN25+LN28-S-12	\$0	\$1,032,461	\$0	\$635,387	\$263,190	\$1,128,570	\$62,549	\$1	\$0	\$0	\$1,453,719
32	STATE INCOME TAX @	\$318,109	LN 30*FIT	\$0	\$71,775	\$0	\$44,171	\$18,297	\$78,457	\$4,348	\$0	\$0	\$0	\$101,061
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	\$318,109		\$0	\$71,775	\$0	\$44,171	\$18,297	\$78,457	\$4,348	\$0	\$0	\$0	\$101,061

PYCOS Concord Telephone Exchange, Inc.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	NET INVESTMENT SUMMARY																
2	GENERAL SUPPORT FACILITIES	2110		\$3,725,721	S-3.LN 10	\$0	\$844,257	\$0	\$682,891	\$191,254	\$821,227	\$63,588	\$0	\$0	\$0	\$1,122,504	\$0
3	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$10,087,546	S-4.LN 52	\$0	\$5,393,609	\$0	\$0	\$182,887	\$785,114	\$0	\$0	\$0	\$0	\$3,725,936	\$0
4	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4.LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$32,648,937	S-4.LN 78	\$0	\$3,938,157	\$0	\$15,214,284	\$1,077,540	\$4,626,900	\$1,297,549	\$0	\$0	\$0	\$6,494,507	\$0
6	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES	2410		\$55,903,161	S-5.LN 42	\$0	\$13,020,216	\$0	\$2,865,459	\$3,803,075	\$16,330,240	\$385,956	\$0	\$0	\$0	\$19,498,215	\$0
8	TANGIBLE ASSETS	2680		\$35,713	S-3.LN 29	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$960	\$0	\$0	\$0	\$10,760	\$0
9	INTANGIBLE ASSETS	2690		\$493,081	S-3.LN 36	\$0	\$111,733	\$0	\$90,377	\$25,311	\$108,685	\$8,416	\$0	\$0	\$0	\$148,558	\$0
10	TOTAL PLANT IN SERVICE A/C 2001			\$102,894,159		\$0	\$23,316,066	\$0	\$18,859,557	\$5,281,900	\$22,680,039	\$1,756,118	\$0	\$0	\$0	\$31,000,480	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
12	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	PLANT UNDER CONSTR - SHORT TERM	2003		\$694,716	S-6.LN 15	\$0	\$157,424	\$0	\$127,335	\$35,662	\$153,130	\$11,857	\$0	\$0	\$0	\$209,308	\$0
14	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	NONOPERATING PLANT	2006		\$0	DIRECT												\$0
17	GOODWILL	2007		\$0	DIRECT												\$0
18	TOTAL PROPERTY, PLANT & EQUIPMENT			\$103,588,875		\$0	\$23,473,490	\$0	\$18,986,892	\$5,317,563	\$22,833,169	\$1,767,975	\$0	\$0	\$0	\$31,209,787	\$0
19	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
20	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$75,275,313	S-7.LN 18	\$0	\$17,099,629	\$0	\$14,908,220	\$3,705,734	\$15,912,080	\$1,369,315	\$0	\$0	\$0	\$22,280,336	\$0
21	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7.LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$35,713	S-7.LN 23	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
23	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$0	S-7.LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OPERATING DEFERRED INCOME TAX - NET	VAR		\$2,523,721	S-7.LN 32	\$0	\$571,944	\$0	\$461,269	\$129,716	\$556,991	\$42,972	\$0	\$0	\$0	\$760,830	\$0
26	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7.LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	NET TELEPHONE PLANT			\$25,754,128		\$0	\$5,793,824	\$0	\$3,610,858	\$1,480,279	\$6,356,227	\$355,078	\$0	\$0	\$0	\$8,157,862	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.50%	0.00%	14.02%	5.75%	24.68%	1.38%	0.00%	0.00%	0.00%	31.68%	\$0
29	MATERIALS AND SUPPLIES	1220		\$345,299	S-6.LN 31	\$0	\$80,422	\$0	\$17,699	\$23,491	\$100,868	\$2,384	\$0	\$0	\$0	\$120,435	\$0
30	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6.LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER NONCURRENT ASSETS	1410		\$0	S-6.LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6.LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6.LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CASH WORKING CAPITAL	0X		\$316,489		\$0	\$86,021	\$0	\$39,442	\$15,586	\$57,972	\$3,627	\$6	\$0	\$0	\$113,835	\$0
36	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$26,415,916		\$0	\$5,960,268	\$0	\$3,667,999	\$1,519,356	\$6,515,066	\$361,089	\$6	\$0	\$0	\$8,392,132	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.56%	0.00%	13.89%	5.75%	24.66%	1.37%	0.00%	0.00%	0.00%	31.77%	\$0

PYCOS Concord Telephone Exchange, Inc.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$4,221,669		\$0	\$1,081,075	\$0	\$504,149	\$215,724	\$767,573	\$44,076	\$98	\$0	\$0	\$1,608,972	\$0
3	% DISTRIBUTION			100.00%		0.00%	25.61%	0.00%	11.94%	5.11%	18.18%	1.04%	0.00%	0.00%	0.00%	38.11%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$98,639,644		\$0	\$22,351,982	\$0	\$18,079,743	\$5,063,502	\$21,742,254	\$1,683,505	\$0	\$0	\$0	\$29,718,658	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$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)			\$3,503,402	LN 6+DIRECT	\$0	\$793,879	\$0	\$642,141	\$179,841	\$772,223	\$59,793	\$0	\$0	\$0	\$1,055,523	\$0
9	GENERAL PURPOSE COMPUTERS			\$222,319	LN 6+DIRECT	\$0	\$50,378	\$0	\$40,749	\$11,412	\$49,004	\$3,794	\$0	\$0	\$0	\$66,982	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$3,725,721		\$0	\$844,257	\$0	\$682,891	\$191,254	\$821,227	\$63,588	\$0	\$0	\$0	\$1,122,504	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$102,365,365		\$0	\$23,196,240	\$0	\$18,762,634	\$5,254,756	\$22,563,481	\$1,747,093	\$0	\$0	\$0	\$30,841,162	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$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			\$35,713	LN 11+DIRECT	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$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			\$35,713		\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
29	TOTAL TANGIBLE ASSETS			\$35,713		\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$102,401,078		\$0	\$23,204,332	\$0	\$18,769,180	\$5,256,589	\$22,571,353	\$1,747,702	\$0	\$0	\$0	\$30,851,922	\$0
33	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
	INTANGIBLE ASSETS																
34	ALLOCATED		2690	\$493,081	LN 33	\$0	\$111,733	\$0	\$90,377	\$25,311	\$108,685	\$8,416	\$0	\$0	\$0	\$148,558	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$493,081		\$0	\$111,733	\$0	\$90,377	\$25,311	\$108,685	\$8,416	\$0	\$0	\$0	\$148,558	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0

PYCOS Concord Telephone Exchange, Inc.

S-4,1of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS											
2	STANDARD WORK SECONDS											
3	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	\$0
4	- SEPARATE TOLL BOARDS			\$0		\$0	\$0	\$0				
5	- DSA BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
6	- DSB BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
7	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
8	- TSPS COMPLEX			\$0		\$0	\$0	\$0		\$0	\$0	
9	SERVICE OBSERVING TOLL MOU'S			\$0		\$0	\$0	\$0				
10	PROCESSOR REAL TIME - RTA			\$0		\$0	\$0	\$0		\$0	\$0	
11	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0	\$0	\$0		\$0	\$0	
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%		0.00%		0.00%	0.00%	
13	REL MOU'S - OTHER			\$0		\$0	\$0	\$0		\$0	\$0	\$0
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	53.47%	1.81%	7.78%	0.00%	36.94%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0	\$0		\$0	\$0	
16	HOST/REMOTE MOU MILES			0.00%		0.00%		0.00%		0.00%	0.00%	
16	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	COE BOOK COST											
18	OPERATOR SYSTEMS EQUIPMENT											
18	MANUAL SWITCHBOARDS	2220	1.1									
19	- COMBINED TOLL AND LOCAL			\$0 LN 2		\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SEPARATE TOLL SWBD			\$0 LN 3		\$0	\$0	\$0	\$0			
21	SEPARATE DSA BOARDS			\$0 LN 4		\$0	\$0	\$0	\$0	\$0	\$0	
22	SEPARATE DSB BOARDS			\$0 LN 5		\$0	\$0	\$0	\$0	\$0	\$0	
23	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	% DISTRIBUTION			0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	\$0
26	AUXILIARY SWITCHBOARDS	2220	1.2									
27	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	
28	INTERCEPT			\$0 SLU		\$0	\$0	\$0	\$0	\$0	\$0	
29	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	
30	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	
31	% DISTRIBUTION			0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	
32	SERVICE OBSERVING	2220	1.3									
33	TOLL			\$0 LN 8		\$0	\$0	\$0	\$0			
34	EXCHANGE			\$0 DIRECT		\$0	\$0	\$0	\$0			\$0
35	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	
36	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	
37	% DISTRIBUTION			0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	
38	TRAFFIC SERVICE POSITIONS	2220	1.4									
39	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	
40	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	
41	OTHER			\$0 LN 10+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	
42	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	
43	% DISTRIBUTION			0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	
44	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% DISTRIBUTION			0.00%		0.00%		0.00%	0.00%	0.00%	0.00%	

PYCOS Concord Telephone Exchange, Inc.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT	2210	2.0									
44	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0	\$0	\$0		\$0	\$0
45	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0	\$0	\$0		\$0	\$0
46	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0	\$0	\$0		\$0	\$0
47	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0	\$0	\$0		\$0	\$0
	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT	2210	3.0									
49	ACCESS		3.1	\$10,087,546	LN 13	\$0	\$5,393,609	\$182,887	\$785,114	\$0	\$3,725,936	
50	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	
51	SUBTOTAL LOCAL SWITCHING			\$10,087,546		\$0	\$5,393,609	\$182,887	\$785,114	\$0	\$3,725,936	
52	% DISTRIBUTION			100.00%		0.00%	53.47%	1.81%	7.78%	0.00%	36.94%	
53	TOTAL SWITCHING EQUIPMENT			\$10,087,546		\$0	\$5,393,609	\$182,887	\$785,114	\$0	\$3,725,936	\$0
	% DISTRIBUTION			100.00%		0.00%	53.47%	1.81%	7.78%	0.00%	36.94%	\$0
54	CENTRAL OFFICE TRANSMISSION	2230	4.0									
55	EXCHANGE CIRCUIT		4.1									
56	4.11 - EXCH-WB = DS1 >		4.11	\$3,907,143	AL-1, LN12	\$0	\$8,590	\$0	\$2,864,803	\$291	\$1,250	\$98,026
57	EXCH TRUNK - EAS		4.121	\$97,461	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	4.11D - DSL EQUIP		4.11 DSL	\$3,889,695	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	SUBSCRIBER LINE - BASIC		4.131	\$14,673,156	AL-1, LN 2	\$0	\$3,640,148	\$0	\$24,121	\$1,067,437	\$4,583,528	\$80,404
62	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,143,108	DIRECT	\$0	\$0	\$0	\$242,883	\$0	\$0	\$816,505
63	SUBTOTAL EXCHANGE CIRCUIT			\$23,710,563		\$0	\$3,648,737	\$0	\$7,021,502	\$1,067,728	\$4,584,778	\$994,935
64	% DISTRIBUTION			100.00%		0.00%	15.39%	0.00%	29.61%	4.50%	19.34%	4.20%
65	INTEREXCHANGE CIRCUIT		4.1PCP	\$72,674	DIRECT	\$0	\$0	\$0	\$72,674	\$0	\$0	\$0
66	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	4.22 - IXC WB = DS1 >		4.22	\$8,393,921	AL-1, LN14	\$0	\$0	\$0	\$8,116,206	\$0	\$0	\$277,715
68	TOLL - BASIC		4.231	\$471,779	AL-1, LN6	\$0	\$289,420	\$0	\$3,902	\$9,812	\$42,122	\$24,899
69	4.231 PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	SUBTOTAL INTEREXCHANGE CIRCUIT			\$8,865,700		\$0	\$289,420	\$0	\$8,120,109	\$9,812	\$42,122	\$302,613
72	% DISTRIBUTION			100.00%		0.00%	3.26%	0.00%	91.59%	0.11%	0.48%	3.41%
73	HOST/REMOTE CIRCUIT		4.3									
74	EXCLUDING WATS		4.31	\$0	LN 15+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	SUBTOTAL HOST/REMOTE CIRCUIT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
77	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
78	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	TOTAL TRANSMISSION EQUIPMENT			\$32,648,937		\$0	\$3,938,157	\$0	\$15,214,284	\$1,077,540	\$4,626,900	\$1,297,549
80	% DISTRIBUTION			100.00%		0.00%	12.06%	0.00%	46.60%	3.30%	14.17%	3.97%
81	TOTAL CENTRAL OFFICE EQUIPMENT			\$42,736,483		\$0	\$9,331,766	\$0	\$15,214,284	\$1,260,427	\$5,412,014	\$1,297,549
	% DISTRIBUTION			100.00%		0.00%	21.84%	0.00%	35.60%	2.95%	12.66%	3.04%

PYCOS Concord Telephone Exchange, Inc.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%	7.33%	31.48%		0.00%	36.19%
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%	24.81%	0.00%	0.16%		0.55%	35.97%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.22%	0.00%	73.32%		0.00%	23.91%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	96.69%		0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	60.68%	0.00%	0.95%		6.08%	21.40%
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0	\$0	\$0		\$0	\$0
8	HOST/REMOTE MOU MILES			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0		\$0	\$0
INFORMATION ORIGATION/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
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0		\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT						\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0		\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
CABLE AND WIRE FACILITIES												
			2410									
19	SUBSCRIBER LINE - JOINT			\$52,250,766	LN 3	\$0	\$12,962,481	\$0	\$85,895	\$3,801,118	\$16,321,837	\$286,317
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$52,250,766		\$0	\$12,962,481	\$0	\$85,895	\$3,801,118	\$16,321,837	\$286,317
22	EXCHANGE WIDEBAND - JOINT			\$2,765,186	LN 4	\$0	\$6,079	\$0	\$2,027,495	\$206	\$885	\$69,375
23	EXCHANGE WIDEBAND - DIRECT			\$18,116	DIRECT	\$0	\$0	\$0	\$18,116	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$2,783,302		\$0	\$6,079	\$0	\$2,045,610	\$206	\$885	\$69,375
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$25,736	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$25,736
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$25,736		\$0	\$0	\$0	\$0	\$0	\$0	\$25,736
28	INTEREXCHANGE WIDEBAND			\$758,228	LN 5	\$0	\$0	\$0	\$733,142	\$0	\$25,086	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$758,228		\$0	\$0	\$0	\$733,142	\$0	\$25,086	\$0
31a	IX TRUNK - ACCESS - JOINT			\$85,129	LN 6	\$0	\$51,656	\$0	\$812	\$1,751	\$7,518	\$5,178
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$85,129		\$0	\$51,656	\$0	\$812	\$1,751	\$7,518	\$5,178
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$55,903,161		\$0	\$13,020,216	\$0	\$2,865,459	\$3,803,075	\$16,330,240	\$385,956
43	% DISTRIBUTION			100.00%		0.00%	23.29%	0.00%	5.13%	6.80%	29.21%	0.69%

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%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.29%	0.00%	5.13%	6.80%	29.21%	0.69%	0.00%	0.00%	0.00%	34.88%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	87.30%			0.00%	12.70%				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			\$694,716	LN 1+DIRECT	\$0	\$157,424	\$0	\$127,335	\$35,662	\$153,130	\$11,857	\$0	\$0	\$0	\$209,308	\$0
15	TOTAL TPUC - SHORT TERM			\$694,716		\$0	\$157,424	\$0	\$127,335	\$35,662	\$153,130	\$11,857	\$0	\$0	\$0	\$209,308	\$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			\$694,716		\$0	\$157,424	\$0	\$127,335	\$35,662	\$153,130	\$11,857	\$0	\$0	\$0	\$209,308	\$0
	MATERIALS AND SUPPLIES	1220															
29	CPE			\$0	DIRECT											\$0	\$0
30	OTHER			\$345,299	LN 2+DIRECT	\$0	\$80,422	\$0	\$17,699	\$23,491	\$100,868	\$2,384	\$0	\$0	\$0	\$120,435	\$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	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	21.84%	0.00%	35.60%	2.95%	12.66%	3.04%	0.00%	0.00%	0.00%	23.92%	\$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%	23.29%	0.00%	5.13%	6.80%	29.21%	0.69%	0.00%	0.00%	0.00%	34.88%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$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		100.00%	S-3, LN 28	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
8	TANGIBLE ASSETS	2680		100.00%	S-3, LN 30	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$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			\$2,355,106	LN 1+DIRECT	\$0	\$533,673	\$0	\$431,669	\$120,895	\$519,115	\$40,195	\$0	\$0	\$0	\$709,558	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$8,648,135	S-4, LN53+DIR	\$0	\$4,623,985	\$0	\$0	\$156,791	\$673,084	\$0	\$0	\$0	\$0	\$3,194,275	\$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			\$26,961,843	S-4, LN79+DIR	\$0	\$3,252,173	\$0	\$12,564,119	\$889,844	\$3,820,944	\$1,071,530	\$0	\$0	\$0	\$5,363,233	\$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			\$37,310,229	LN 4+DIRECT	\$0	\$8,689,799	\$0	\$1,912,431	\$2,538,204	\$10,898,936	\$257,590	\$0	\$0	\$0	\$13,013,269	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$75,275,313		\$0	\$17,099,629	\$0	\$14,908,220	\$3,705,734	\$15,912,080	\$1,369,315	\$0	\$0	\$0	\$22,280,336	\$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			\$35,713	LN 7+DIRECT	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$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			\$35,713		\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$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			\$35,713		\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$2,886	LN 1+DIRECT	\$0	\$654	\$0	\$529	\$148	\$636	\$49	\$0	\$0	\$0	\$870	\$0
28	CENTRAL OFFICE EQUIP			\$1,043,470	LN 2+DIRECT	\$0	\$227,848	\$0	\$371,478	\$30,775	\$132,142	\$31,681	\$0	\$0	\$0	\$249,546	\$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			\$1,374,847	LN 4+DIRECT	\$0	\$320,211	\$0	\$70,471	\$93,530	\$401,616	\$9,492	\$0	\$0	\$0	\$479,527	\$0
31	UNDISTRIBUTED			\$102,518	LN 5+DIRECT	\$0	\$23,231	\$0	\$18,791	\$5,263	\$22,597	\$1,750	\$0	\$0	\$0	\$30,887	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$2,523,721		\$0	\$571,944	\$0	\$461,269	\$129,716	\$556,991	\$42,972	\$0	\$0	\$0	\$760,830	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$0	S-3, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

PYCOS Concord Telephone Exchange, Inc.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	21.84%	0.00%	35.60%	2.95%	12.66%	3.04%	0.00%	0.00%	0.00%	23.92%	\$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%	23.29%	0.00%	5.13%	6.80%	29.21%	0.69%	0.00%	0.00%	0.00%	34.88%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$14,885	LN 1+DIRECT	\$0	\$3,373	\$0	\$2,728	\$764	\$3,281	\$254	\$0	\$0	\$0	\$4,485	\$0
8	GENERAL SUPPORT	6120		\$823,809	LN 1+DIRECT	\$0	\$186,677	\$0	\$150,997	\$42,289	\$181,585	\$14,060	\$0	\$0	\$0	\$248,201	\$0
9	TOTAL GENERAL SUPPORT EXP			\$838,694		\$0	\$190,050	\$0	\$153,725	\$43,053	\$184,866	\$14,314	\$0	\$0	\$0	\$252,686	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$142,880	LN 2+DIRECT	\$0	\$31,199	\$0	\$50,866	\$4,214	\$18,094	\$4,338	\$0	\$0	\$0	\$34,170	\$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		\$452,370	LN 2+DIRECT	\$0	\$98,778	\$0	\$161,045	\$13,342	\$57,287	\$13,735	\$0	\$0	\$0	\$108,185	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$595,251		\$0	\$129,977	\$0	\$211,911	\$17,556	\$75,381	\$18,073	\$0	\$0	\$0	\$142,354	\$0
16	% DISTRIBUTION			100.00%		0.00%	21.84%	0.00%	35.60%	2.95%	12.66%	3.04%	0.00%	0.00%	0.00%	23.92%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0			\$0	\$0				\$0	\$0	
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT												
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		\$980,618	LN 6	\$0	\$228,393	\$0	\$50,264	\$66,711	\$286,455	\$6,770	\$0	\$0	\$0	\$342,026	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$980,618		\$0	\$228,393	\$0	\$50,264	\$66,711	\$286,455	\$6,770	\$0	\$0	\$0	\$342,026	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.29%	0.00%	5.13%	6.80%	29.21%	0.69%	0.00%	0.00%	0.00%	34.88%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$2,414,564		\$0	\$548,419	\$0	\$415,900	\$127,320	\$546,701	\$39,157	\$0	\$0	\$0	\$737,066	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.71%	0.00%	17.22%	5.27%	22.64%	1.62%	0.00%	0.00%	0.00%	30.53%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,575,869		\$0	\$358,369	\$0	\$262,175	\$84,267	\$361,836	\$24,843	\$0	\$0	\$0	\$484,380	\$0
30	% DISTRIBUTION			100.00%		0.00%	22.74%	0.00%	16.64%	5.35%	22.96%	1.58%	0.00%	0.00%	0.00%	30.74%	\$0

PYCOS Concord Telephone Exchange, Inc.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$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		100.00%	S-7, LN 7	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
4	TANGIBLE PROPERTY	2680		100.00%	S-3, LN 30	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
8	OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																
9	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$1,103,014	LN 7+DIRECT	\$0	\$249,946	\$0	\$202,172	\$56,621	\$243,128	\$18,825	\$0	\$0	\$0	\$332,322	\$0
14	ACCESS / USF EXPENSE	6540		\$226,131	DIRECT	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	DEPRECIATION EXPENSE	6560															
16	GENERAL SUPPORT			\$232,015	S-3, LN 11	\$0	\$52,575	\$0	\$42,526	\$11,910	\$51,141	\$3,960	\$0	\$0	\$0	\$69,903	\$0
17	CENTRAL OFFICE SWITCHING EQUIPMENT			\$189,922	S-4, LN 53	\$0	\$101,547	\$0	\$0	\$3,443	\$14,782	\$0	\$0	\$0	\$0	\$70,150	\$0
18	OPERATOR SYSTEMS EQUIPMENT			\$0	S-4, LN 42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE TRANSMISSION			\$3,516,561	S-4, LN 79	\$0	\$424,172	\$0	\$1,638,705	\$116,060	\$498,356	\$139,757	\$0	\$0	\$0	\$699,512	\$0
20	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	CABLE AND WIRE FACILITIES			\$3,377,503	S-5, LN 43	\$0	\$786,643	\$0	\$173,123	\$229,770	\$986,625	\$23,318	\$0	\$0	\$0	\$1,178,024	\$0
23	TOTAL DEP EXP - PLANT IN SERVICE			\$7,316,001		\$0	\$1,364,938	\$0	\$1,854,353	\$361,184	\$1,550,903	\$167,035	\$0	\$0	\$0	\$2,017,589	\$0
24	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL DEPRECIATION EXPENSE			\$7,316,001		\$0	\$1,364,938	\$0	\$1,854,353	\$361,184	\$1,550,903	\$167,035	\$0	\$0	\$0	\$2,017,589	\$0
25	% DISTRIBUTION			100.00%		0.00%	18.66%	0.00%	25.35%	4.94%	21.20%	2.28%	0.00%	0.00%	0.00%	27.58%	\$0
26	AMORTIZATION EXPENSE																
27	CAPITAL LEASE	6563		\$240	LN 2+DIRECT	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	LEASEHOLD IMPROVEMENTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTANGIBLE ASSETS	6564		\$164,021	LN 5+DIRECT	\$0	\$37,168	\$0	\$30,064	\$8,420	\$36,154	\$2,799	\$0	\$0	\$0	\$49,417	\$0
31	OTHER - TPPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	TOTAL AMORTIZATION EXPENSE			\$164,261		\$0	\$37,168	\$0	\$30,304	\$8,420	\$36,154	\$2,799	\$0	\$0	\$0	\$49,417	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.63%	0.00%	18.45%	5.13%	22.01%	1.70%	0.00%	0.00%	0.00%	30.08%	\$0
33	RENT REVENUES/ OTHER INC/ G+L																
34	GEN SUPPORT ASSETS	5240/7100/7500		\$2,250	S-3, LN 11+DIR	\$0	\$510	\$0	\$412	\$116	\$496	\$38	\$0	\$0	\$0	\$678	\$0
35	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4, LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE & WIRE FACILITIES	5240/7100/7500		\$153,732	S-5, LN 43+DIR	\$0	\$35,805	\$0	\$7,880	\$10,458	\$44,908	\$1,061	\$0	\$0	\$0	\$53,620	\$0
37	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			\$155,982		\$0	\$36,315	\$0	\$8,292	\$10,574	\$45,404	\$1,100	\$0	\$0	\$0	\$54,297	\$0

PYCOS Concord Telephone Exchange, Inc.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SWS - OPERATOR SERVICES EXCL DA				\$0 INPUT	\$0	\$0	\$0	\$0			\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0	\$0	\$0			\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	21.39%	0.73%	3.11%			0.00%	74.78%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	30.61%	0.00%	0.00%	0.00%	0.00%	0.00%	65.72%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	56.53%	0.00%	8.14%	10.66%	24.66%	0.00%	0.02%
6	PAYSTATION REVENUE				\$0 INPUT	\$0	\$0	\$0	\$0			\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	6.06%	0.00%	0.29%	18.36%	0.07%	0.25%	0.00%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%
9	IX CARRIER SVC ORDER CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0			\$0	\$0
10	IX CARRIER BILLING INQUIRY CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0			\$0	\$0
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	43.71%	0.00%	6.29%	15.08%	34.89%	0.00%	0.03%
12	CUSTOMER OPERATIONS EXPENSES												
13	MARKETING	6610		\$1,031,468	INPUT	\$0	\$327,718	\$0	\$35,400	\$12,914	\$106,117	\$0	\$83
14	TELEPHONE OPERATOR SERVICES											\$0	\$0
15	- CALL COMPLETION INCL DA	6621		\$3,903	LN 1+DIRECT	\$0	\$0	\$3,903	\$0			\$0	\$0
16	- OPERATOR SERVICES UNDER CONTRACT			\$12,513	DIRECT	\$0	\$0	\$8,373	\$3,500			\$0	\$640
17	PUBLISHED DIRECTORY LISTINGS	6622											\$0
18	- CLASSIFIED			\$0	DIRECT								\$0
19	- TWX			\$0	DIRECT						\$0		
20	- ALPHA			\$5,318	LN 3	\$0	\$1,137	\$39	\$166			\$0	\$3,977
21	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0			\$0	\$0
22	SUBTOTAL			\$5,318		\$0	\$1,137	\$0	\$39	\$166	\$0	\$0	\$3,977
23	LOCAL BUSINESS OFFICE	6623	1										
24	- END USER SVC ORDER PROCESSING		1.1										
25	- PRESUBSCRIPTION		1.11	\$15,053	DIRECT		\$15,053						
26	- OTHER		1.12	\$102,025	LN 7	\$0	\$6,185	\$0	\$300	\$18,732	\$74	\$257	\$0
27	- END USER PAYMENT & COLLECTION		1.2	\$46,122	LN 4	\$0	\$14,116	\$0	\$0	\$692	\$1,004	\$0	\$0
28	- END USER BILLING INQUIRY		1.3	\$62,594	LN 8	\$0	\$3,988	\$0	\$113	\$2,126	\$0	\$83	\$0
29	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL LOCAL BUSINESS OFFICE			\$225,794		\$0	\$39,341	\$0	\$413	\$21,549	\$1,077	\$340	\$0
34	CUSTOMER SERVICES (REV ACCTG)	6623	2										
35	- MESSAGE PROCESSING		2.1										
36	- TOLL TICKET PROCESSING		2.11	\$4,846	AL-1, LN16	\$0	\$2,931	\$507	\$1,052			\$0	\$356
37	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT							\$0	\$0
38	- OTHER BILLING & COLLECTION		2.2	\$100,741	AL-1, LN18, LN19	\$0	\$30,046	\$0	\$0	\$11,496	\$23,851	\$0	\$0
39	- END USER COMMON LINE		2.3	\$5,302	DIRECT	\$0	\$5,302	\$0	\$0	\$0	\$0	\$0	\$0
40	- CARRIER ACCESS BILLING (CABS)		2.4	\$51,768	LN 11	\$0	\$22,627	\$0	\$3,257	\$7,807	\$18,064	\$0	\$13
41	SUBTOTAL CUSTOMER SERVICES			\$162,657		\$0	\$60,906	\$0	\$3,257	\$19,810	\$42,967	\$0	\$13
42	TOTAL CAT 1 AND CAT 2			\$388,451	LN 32+LN 40	\$0	\$100,248	\$0	\$3,670	\$41,359	\$44,044	\$340	\$13
43	% DISTRIBUTION			100.00%		0.00%	25.81%	0.00%	0.94%	10.65%	11.34%	0.09%	0.00%
44	ALL OTHER CUSTOMER SERVICE	6623	3	\$101,133	LN 42+DIRECT	\$0	\$43,658	\$0	\$732	\$8,248	\$8,784	\$68	\$3
45	TOTAL SERVICES EXPENSE			\$511,318		\$0	\$145,043	\$0	\$4,402	\$61,922	\$56,493	\$408	\$16
46	% DISTRIBUTION			100.00%		0.00%	28.37%	0.00%	0.86%	12.11%	11.05%	0.08%	0.00%
47	TOTAL CUSTOMER OPERATIONS EXPENSE			\$1,542,786	LN 12+LN 44	\$0	\$472,761	\$0	\$39,802	\$74,836	\$162,610	\$408	\$98
48	% DISTRIBUTION			100.00%		0.00%	30.64%	0.00%	2.58%	4.85%	10.54%	0.03%	0.01%

PYCOS Concord Telephone Exchange, Inc.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3.LN 4	0.00%	25.61%	0.00%	11.94%	5.11%	18.18%	1.04%	0.00%	0.00%	0.00%	38.11%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2.LN 10	0.00%	22.66%	0.00%	18.33%	5.13%	22.04%	1.71%	0.00%	0.00%	0.00%	30.13%	\$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%	87.30%			0.00%	12.70%				0.00%	0.00%	
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2.LN33 - LN32	0.00%	22.51%	0.00%	13.90%	5.76%	24.74%	1.37%	0.00%	0.00%	0.00%	31.72%	
	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			\$10,656	DIRECT	\$0	\$10,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,791,896	LN 1	\$0	\$458,865	\$0	\$213,987	\$91,565	\$325,798	\$18,708	\$42	\$0	\$0	\$682,932	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,802,553		\$0	\$469,521	\$0	\$213,987	\$91,565	\$325,798	\$18,708	\$42	\$0	\$0	\$682,932	\$0
14	% DISTRIBUTION			100.00%		0.00%	26.05%	0.00%	11.87%	5.08%	18.07%	1.04%	0.00%	0.00%	0.00%	37.89%	\$0
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0			\$0	\$0			\$0	\$0	\$0	
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT												\$0
20	TOTAL		1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$17,673,588	RECORDS	\$0	\$4,071,793	\$0	\$3,214,669	\$894,854	\$3,616,340	\$291,470	\$140	\$0	\$0	\$5,584,323	
22	LESS: OPERATING EXPENSE AND TAX			\$14,772,589	VARIOUS	\$0	\$3,410,941	\$0	\$2,806,456	\$728,711	\$2,902,167	\$252,243	\$140	\$0	\$0	\$4,671,931	
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.			-\$2,529	LN 6+DIRECT	\$0	-\$569	\$0	-\$352	-\$146	-\$626	-\$35	\$0	\$0	\$0	-\$802	
27	NET TAXABLE INCOME			\$2,903,529		\$0	\$661,422	\$0	\$408,564	\$166,289	\$714,799	\$39,262	\$0	\$0	\$0	\$913,194	
28	% DISTRIBUTION			100.00%		0.00%	22.78%	0.00%	14.07%	5.73%	24.62%	1.35%	0.00%	0.00%	0.00%	31.45%	
	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		\$118,786	LN 28	\$0	\$27,059	\$0	\$16,715	\$6,803	\$29,243	\$1,606	\$0	\$0	\$0	\$37,360	
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$92,031	LN 28	\$0	\$20,965	\$0	\$12,950	\$5,271	\$22,656	\$1,244	\$0	\$0	\$0	\$28,945	
33	OPERATING TAXES - OTHER	7240		\$324,075	LN 2+DIRECT	\$0	\$78,373	\$0	\$58,230	\$16,308	\$70,026	\$5,422	\$0	\$0	\$0	\$95,716	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$415,438	LN 28	\$0	\$94,637	\$0	\$58,458	\$23,793	\$102,274	\$5,618	\$0	\$0	\$0	\$130,660	
35	TOTAL OPERATING TAXES			\$950,330		\$0	\$221,033	\$0	\$146,352	\$52,175	\$224,199	\$13,890	\$0	\$0	\$0	\$292,681	\$0

PYCOS Concord Telephone Exchange, Inc.

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	\$12,775	SPF	\$0	\$3,169	\$0	\$21	\$929	\$3,990	\$70	\$0	\$0	\$0	\$4,595	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.81%	0.00%	0.16%	7.27%	31.24%	0.55%	0.00%	0.00%	0.00%	35.97%	
3	ALLOCATED LOOPS - CWF	\$12,775	SPF	\$0	\$3,169	\$0	\$21	\$929	\$3,990	\$70	\$0	\$0	\$0	\$4,595	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.81%	0.00%	0.16%	7.27%	31.24%	0.55%	0.00%	0.00%	0.00%	35.97%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$1,270	TOLL MOU	\$0	\$779	\$0	\$11	\$26	\$113	\$67	\$0	\$0	\$0	\$273	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	61.35%	0.00%	0.83%	2.08%	8.93%	5.28%	0.00%	0.00%	0.00%	21.54%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$16,853	CMM	\$0	\$10,226	\$0	\$161	\$347	\$1,488	\$1,025	\$0	\$0	\$0	\$3,606	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	60.68%	0.00%	0.95%	2.06%	8.83%	6.08%	0.00%	0.00%	0.00%	21.40%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$2,413	WB CKTS	\$0	\$5	\$0	\$1,822	\$0	\$1	\$120	\$0		\$0	\$465	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.22%	0.00%	75.51%	0.01%	0.03%	4.97%	0.00%		0.00%	19.26%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$2,392	WB CKTS	\$0	\$5	\$0	\$1,754	\$0	\$1	\$60	\$0		\$0	\$572	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.22%	0.00%	73.32%	0.01%	0.03%	2.51%	0.00%		0.00%	23.91%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$1,814	WB CKTS Less	\$0	\$0	\$0	\$1,754	\$0	\$0	\$60	\$0		\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	96.69%	0.00%	0.00%	3.31%	0.00%		0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$222,666	DIRECT	\$0	\$134,690			\$23,291	\$48,321					\$16,364	
16	PERCENT DISTRIBUTION	100.00%		0.00%	60.49%			10.46%	21.70%					7.35%	
17	ALLOCATED USERS	\$25,044		\$0	\$5,305	\$0	\$0	\$917	\$1,903	\$0	\$0	\$0	\$0	\$16,919	\$0
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.18%	0.00%	0.00%	3.66%	7.60%	0.00%	0.00%	0.00%	0.00%	67.56%	\$0
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			10.84%	22.49%					33.33%	

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$2,414,564	S-9, LN 27	\$0	\$548,419	\$0	\$415,900	\$127,320	\$546,701	\$39,157	\$0	\$0	\$0	\$737,066	
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$1,329,145	VARIOUS	\$0	\$476,077	\$0	\$202,172	\$56,621	\$243,128	\$18,825	\$0	\$0	\$0	\$332,322	
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,031,468	S-11, LN 12	\$0	\$327,718	\$0	\$35,400	\$12,914	\$106,117	\$0	\$83	\$0	\$0	\$549,236	
4	CUSTOMER OPERATIONS EXP - SERVICES	\$511,318	S-11, LN 44	\$0	\$145,043	\$0	\$4,402	\$61,922	\$56,493	\$408	\$16	\$0	\$0	\$243,035	
5	CORPORATE OPERATIONS EXPENSE	\$1,802,553	S-12, LN 13	\$0	\$469,521	\$0	\$213,987	\$91,565	\$325,798	\$18,708	\$42	\$0	\$0	\$682,932	
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)	\$118,786	S-12, LN 29 + 31	\$0	\$27,059	\$0	\$16,715	\$6,803	\$29,243	\$1,606	\$0	\$0	\$0	\$37,360	
10	STATE INCOME TAX (ACTUAL)	\$92,031	S-12, LN 32	\$0	\$20,965	\$0	\$12,950	\$5,271	\$22,656	\$1,244	\$0	\$0	\$0	\$28,945	
11	OTHER OPERATING TAX	\$324,075	S-12, LN 33	\$0	\$78,373	\$0	\$58,230	\$16,308	\$70,026	\$5,422	\$0	\$0	\$0	\$95,716	
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	GROSS RECEIPTS TAX (ACTUAL)	\$77,284	RECORDS	\$0	\$0	\$0	\$0	\$530	\$10,486	\$2,897	\$0	\$0	\$0	\$63,370	
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	\$7,701,224		\$0	\$2,093,174	\$0	\$959,756	\$379,254	\$1,410,649	\$88,269	\$140	\$0	\$0	\$2,769,981	
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	CASH WORKING CAPITAL	\$316,489		\$0	\$86,021	\$0	\$39,442	\$15,586	\$57,972	\$3,627	\$6	\$0	\$0	\$113,835	
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	\$316,489		\$0	\$86,021	\$0	\$39,442	\$15,586	\$57,972	\$3,627	\$6	\$0	\$0	\$113,835	

A-1.1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS		TRAFFIC SENSITIVE		COMMON TRANSPORT	SPECIAL ACCESS		B&C	WBI	OPERATOR				
					OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS		CHANNEL	TERM							
1		NET INVESTMENT FOR SETTLEMENTS	\$9,628,267	(NOTE A)	\$0	\$5,041,763	\$801,710	\$0	\$0	\$15,493	\$8,021	\$49,705	\$1,279,252	\$1,475,833	\$248,343	\$1,335	\$706,812	\$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%	\$0
3		RETURN ON INVESTMENT	\$1,083,180	LN 1*LN 2	\$0	\$567,198	\$90,192	\$0	\$0	\$1,743	\$902	\$5,592	\$143,916	\$166,031	\$27,939	\$150	\$79,516	\$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	\$1,083,180	LN 3+LN 4	\$0	\$567,198	\$90,192	\$0	\$0	\$1,743	\$902	\$5,592	\$143,916	\$166,031	\$27,939	\$150	\$79,516	\$0
6		FEDERAL INCOME TAX	\$583,747	LN 30	\$0	\$305,618	\$48,631	\$0	\$0	\$940	\$486	\$3,014	\$77,557	\$89,502	\$15,053	\$81	\$42,864	\$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	\$583,747	LN 6+LN 7	\$0	\$305,618	\$48,631	\$0	\$0	\$940	\$486	\$3,014	\$77,557	\$89,502	\$15,053	\$81	\$42,864	\$0
9		STATE AND LOCAL INCOME TAX	\$115,947	LN 36	\$0	\$60,703	\$9,659	\$0	\$0	\$187	\$97	\$599	\$15,405	\$17,777	\$2,990	\$16	\$8,514	\$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	\$115,947	LN 9+LN 10	\$0	\$60,703	\$9,659	\$0	\$0	\$187	\$97	\$599	\$15,405	\$17,777	\$2,990	\$16	\$8,514	\$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	\$6,217,397	A-8, LN 20	\$0	\$2,590,112	\$470,654	\$0	\$2,131	\$14,962	\$3,062	\$41,278	\$811,199	\$1,414,963	\$93,875	\$100,820	\$674,340	\$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	\$8,000,167		\$0	\$3,523,631	\$619,137	\$0	\$2,131	\$17,831	\$4,547	\$50,483	\$1,048,077	\$1,688,273	\$139,856	\$101,067	\$805,235	\$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	\$8,000,270	LN16+LN18	\$0	\$3,523,631	\$619,137	\$0	\$2,131	\$17,831	\$4,547	\$50,483	\$1,048,077	\$1,688,273	\$139,856	\$101,067	\$805,235	\$0
		SPECIAL ACCESS INCLUDING WBI															\$3,681,442	
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$1,083,180	LN 3	\$0	\$567,198	\$90,192	\$0	\$0	\$1,743	\$902	\$5,592	\$143,916	\$166,031	\$27,939	\$150	\$79,516	\$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	(\$921)	A-12, LN 21	\$0	(\$378)	(\$123)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$119)	(\$187)	(\$17)	(\$0)	(\$89)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$921)	LN21+LN22	\$0	(\$378)	(\$123)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$119)	(\$187)	(\$17)	(\$0)	(\$89)	\$0
24		RETURN LESS INCOME ADJ	\$1,084,101	LN26+LN23	\$0	\$567,516	\$90,315	\$0	\$0	\$1,745	\$903	\$5,599	\$144,035	\$166,218	\$27,955	\$150	\$79,605	\$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	\$1,084,101		\$0	\$567,576	\$90,315	\$0	\$0	\$1,745	\$903	\$5,597	\$144,035	\$166,218	\$27,955	\$150	\$79,605	\$0
27		FEDERAL TAXABLE INCOME	\$1,084,101		\$0	\$567,576	\$90,315	\$0	\$0	\$1,745	\$903	\$5,597	\$144,035	\$166,218	\$27,955	\$150	\$79,605	\$0
28	0.35	FEDERAL INCOME TAX	\$583,747	LN 27*FTR	\$0	\$305,618	\$48,631	\$0	\$0	\$940	\$486	\$3,014	\$77,557	\$89,502	\$15,053	\$81	\$42,864	\$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	\$583,747	LN28+LN29	\$0	\$305,618	\$48,631	\$0	\$0	\$940	\$486	\$3,014	\$77,557	\$89,502	\$15,053	\$81	\$42,864	\$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	\$1,667,848		\$0	\$873,194	\$138,947	\$0	\$0	\$2,684	\$1,389	\$8,611	\$221,593	\$255,720	\$43,008	\$231	\$122,470	\$0
33		STATE TAXABLE INCOME	\$1,667,848		\$0	\$873,194	\$138,947	\$0	\$0	\$2,684	\$1,389	\$8,611	\$221,593	\$255,720	\$43,008	\$231	\$122,470	\$0
34	0.065	STATE INCOME TAX	\$115,947	LN 33*STR	\$0	\$60,703	\$9,659	\$0	\$0	\$187	\$97	\$599	\$15,405	\$17,777	\$2,990	\$16	\$8,514	\$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 AMC	\$115,947	LN34+LN35	\$0	\$60,703	\$9,659	\$0	\$0	\$187	\$97	\$599	\$15,405	\$17,777	\$2,990	\$16	\$8,514	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$558,476		\$0	\$292,388	\$46,526	\$0	\$0	\$899	\$465	\$2,884	\$74,200	\$85,627	\$14,401	\$77	\$41,009	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR F	(\$49,054)		\$0	(\$25,682)	(\$4,087)	\$0	\$0	(\$79)	(\$41)	(\$253)	(\$6,517)	(\$7,521)	(\$1,265)	(\$7)	(\$3,602)	\$0

PYCOS Concord Telephone Exchange, Inc.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$1,527,148	A-3.LN 4	\$0	\$625,667	\$203,257	\$0	\$0	\$3,241	\$893	\$9,272	\$197,664	\$308,744	\$27,659	\$3,486	\$147,265	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$5,393,609	A-4.LN 21+25			\$5,393,609	\$0	\$0	\$0		\$0					\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4.LN 17			\$0	\$0	\$0	\$0		\$0					\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$19,152,441	A-4.LN 41	\$0	\$3,640,148	\$0	\$0	\$86,005			\$212,005	\$3,131,807	\$8,192,783		\$0	\$3,889,695	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0					\$0					
6	2410	CABLE AND WIRE FACILITIES	\$15,885,675	A-5.LN 21	\$0	\$12,962,481	\$0	\$0	\$23,705		\$23,705	\$34,030	\$2,113,390		\$733,954	\$0	\$18,116	\$0
7	2680	TANGIBLE ASSETS	\$14,639	A-3.LN 14	\$0	\$6,011	\$1,953	\$0	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415	\$0
8	2690	INTANGIBLE ASSETS	\$202,111	A-3.LN 15	\$0	\$82,987	\$26,959	\$0	\$0	\$430	\$118	\$1,230	\$26,218	\$40,951	\$3,669	\$17	\$19,533	\$0
9		TOTAL PLANT IN SERVICE	\$42,175,622		\$0	\$17,317,292	\$5,625,778	\$0	\$0	\$89,707	\$24,725	\$256,626	\$5,470,977	\$8,545,443	\$765,547	\$3,504	\$4,076,023	\$0
10		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	1.815%	0.008%	9.664%	0.000%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TER	\$284,759	A-6.LN 13	\$0	\$116,922	\$37,984	\$0	\$0	\$606	\$167	\$1,733	\$36,939	\$57,697	\$5,169	\$24	\$27,520	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6.LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$42,460,382		\$0	\$17,434,215	\$5,663,762	\$0	\$0	\$90,312	\$24,892	\$258,359	\$5,507,916	\$8,603,140	\$770,716	\$3,527	\$4,103,544	\$0
16		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	1.815%	0.008%	9.664%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVIC	\$32,007,849	A-7.LN 9	\$0	\$12,052,836	\$4,752,468	\$0	\$0	\$73,072	\$16,385	\$203,649	\$4,121,721	\$6,960,851	\$507,330	\$2,203	\$3,317,332	\$0
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPI	\$14,639	A-7.LN 17	\$0	\$6,011	\$1,953	\$0	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PRO	\$0	A-7.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7.LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$1,033,212	A-7.LN 28	\$0	\$425,409	\$137,455	\$0	\$0	\$2,192	\$608	\$6,276	\$134,047	\$208,791	\$18,835	\$6	\$99,593	\$0
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$0	A-7.LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$9,404,682		\$0	\$4,949,959	\$771,887	\$0	\$0	\$15,017	\$7,890	\$48,344	\$1,250,249	\$1,430,531	\$244,285	\$1,317	\$685,204	\$0
25		% DISTRIBUTION	100.000%		0.000%	52.633%	8.207%	0.000%	0.000%	0.160%	0.084%	0.514%	13.294%	15.211%	2.597%	0.014%	7.286%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$98,122	A-3.LN 16	\$0	\$40,289	\$13,088	\$0	\$0	\$209	\$58	\$597	\$12,728	\$19,881	\$1,781	\$8	\$9,483	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSET	\$0	A-3.LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$125,463	A-3.LN 10	\$0	\$51,515	\$16,735	\$0	\$0	\$267	\$74	\$763	\$16,275	\$25,421	\$2,277	\$10	\$12,125	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$9,628,267		\$0	\$5,041,763	\$801,710	\$0	\$0	\$15,493	\$8,021	\$49,705	\$1,279,252	\$1,475,833	\$248,343	\$1,335	\$706,812	\$0
32		% DISTRIBUTION	100.000%		0.000%	52.364%	8.327%	0.000%	0.000%	0.161%	0.083%	0.516%	13.286%	15.328%	2.579%	0.014%	7.341%	0.000%

PYCOS Concord Telephone Exchange, Inc.

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	\$24,546,051	A-4, LN 42	\$0	\$3,640,148	\$5,393,609	\$0	\$0	\$86,005		\$212,005	\$3,131,807	\$8,192,783	\$0	\$3,889,695	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0							\$0		\$0		
1c		CABLE & WIRE FACILITIES	\$15,885,675	A-5, LN 23	\$0	\$12,962,481	\$5,393,609	\$0	\$0	\$86,005	\$23,705	\$34,030	\$2,113,390	\$733,954	\$0	\$18,116	\$0
1d		TOTAL	\$40,431,725		\$0	\$16,602,628	\$5,393,609	\$0	\$0	\$86,005	\$23,705	\$246,036	\$5,245,196	\$8,192,783	\$733,954	\$0	\$3,907,811
1e		% DISTRIBUTION	100.000%		0.000%	41.063%	13.340%	0.000%	0.000%	0.213%	0.059%	0.609%	12.973%	20.263%	1.815%	0.000%	9.665%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$1,436,021	LN 1e	\$0	\$589,678	\$191,566	\$0	\$0	\$3,055	\$842	\$8,738	\$186,295	\$290,984	\$26,068	\$0	\$138,794
3		GENERAL PURPOSE COMPUTERS	\$91,127	LN 1e & DIRECT	\$0	\$35,989	\$11,691	\$0	\$0	\$186	\$51	\$533	\$11,370	\$17,759	\$1,591	\$3,486	\$8,471
4		TOTAL GENERAL SUPPORT ASSETS	\$1,527,148		\$0	\$625,667	\$203,257	\$0	\$0	\$3,241	\$893	\$9,272	\$197,664	\$308,744	\$27,659	\$3,486	\$147,265
5		% DISTRIBUTION	100.000%		0.000%	40.970%	13.310%	0.000%	0.000%	0.212%	0.058%	0.607%	12.943%	20.217%	1.811%	0.228%	9.643%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$41,958,873		\$0	\$17,228,295	\$5,596,866	\$0	\$0	\$89,246	\$24,598	\$255,307	\$5,442,860	\$8,501,526	\$761,612	\$3,486	\$4,055,076
7		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	1.815%	0.008%	9.664%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT													
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$41,958,873		\$0	\$17,228,295	\$5,596,866	\$0	\$0	\$89,246	\$24,598	\$255,307	\$5,442,860	\$8,501,526	\$761,612	\$3,486	\$4,055,076
10		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	1.815%	0.008%	9.664%
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	\$14,639	LN 10	\$0	\$6,011	\$1,953	\$0	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415
14		TOTAL	\$14,639		\$0	\$6,011	\$1,953	\$0	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415
15	2690	INTANGIBLE ASSETS	\$202,111	LN 10	\$0	\$82,987	\$26,959	\$0	\$0	\$430	\$118	\$1,230	\$26,218	\$40,951	\$3,669	\$17	\$19,533
16	1220	MATERIALS AND SUPPLIES	\$98,122	LN 10	\$0	\$40,289	\$13,088	\$0	\$0	\$209	\$58	\$597	\$12,728	\$19,881	\$1,781	\$8	\$9,483
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 FOR APPORTIONING PRESUBSCRIPTION	\$23,194,313		\$0	\$17,228,295	\$5,596,866	\$0	\$0	\$89,246	\$24,598	\$255,307					
22		% DISTRIBUTION	100.000%		0.000%	74.278%	24.130%	0.000%	0.000%	0.385%	0.106%	1.101%					
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$23,829,097				\$5,393,609	\$0	\$0	\$86,005	\$23,705	\$246,036	\$5,245,196	\$8,192,783	\$733,954		\$3,907,811
24		% DISTRIBUTION	100.000%				22.635%	0.000%	0.000%	0.361%	0.099%	1.033%	22.012%	34.381%	3.080%		16.399%

PYCOS Concord Telephone Exchange, Inc.

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 TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		STANDARD WORK SECONDS																
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%								100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%								100%	100%
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%												
		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6						27%		73%						
		CENTRAL OFFICE EQUIPMENT																
6	2220	OPERATOR SYSTEMS																
7		MANUAL SWITCHBOARDS	\$0	LN 2			\$0		\$0								\$0	\$0
8		AUXILIARY SWITCHBOARDS																
9		- DIRECTORY ASSISTANCE	\$0	DIRECT					\$0									
10		- INTERCEPT	\$0	DIRECT			\$0											
11		- OTHER	\$0	DIRECT													\$0	\$0
12		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		TSPS																
14		- OPERATOR	\$0	LN 3			\$0		\$0								\$0	\$0
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
16		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0					\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT																
19		ACCESS	\$0	DIRECT						\$0								
20		NON ACCESS	\$0	DIRECT													\$0	
21		TOTAL TANDEM SWITCH	\$0							\$0							\$0	
22	2210	LOCAL SWITCHING EQUIPMENT																
23		ACCESS	\$5,393,609	DIRECT			\$5,393,609											
24		EQUAL ACCESS	\$0	DIRECT				\$0										
25		TOTAL LOCAL SWITCH	\$5,393,609				\$5,393,609	\$0										
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$5,393,609				\$5,393,609	\$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 Concord Telephone Exchange, Inc.

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 TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$6,763,087	DIRECT						\$8,590			\$2,864,803				\$3,889,695	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680	\$72,674	DIRECT								\$0		\$72,674				
32		SUBSCRIBER LINE	\$3,907,152	LN 4/DIRECT	\$0	\$3,640,148							\$267,004					
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT								\$0		\$0			\$0	
35		ACCESS - BASIC	\$8,409,528	LN 5/DIRECT						\$77,415		\$212,005		\$8,120,109				
36		ACCESS - SPECIAL	\$0	DIRECT								\$0		\$0			\$0	
37		NON ACCESS	\$0	DIRECT													\$0	
38		TOTAL IX CIRCUIT	\$8,409,528							\$77,415		\$212,005		\$8,120,109			\$0	
39		HOST/REMOTE CIRCUIT	\$0	DIRECT						\$0				\$0			\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$19,152,441		\$0	\$3,640,148				\$86,005		\$212,005	\$3,131,807	\$8,192,783			\$3,889,695	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$24,546,051		\$0	\$3,640,148	\$5,393,609	\$0	\$0	\$86,005		\$212,005	\$3,131,807	\$8,192,783			\$3,889,695	\$0
43		% DISTRIBUTION	100.000%		0.000%	14.830%	21.973%	0.000%	0.000%	0.350%		0.864%	12.759%	33.377%			15.847%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0% LN 17				0%	0%	0%	0%		0%					0%	0%
45		TANDEM SWITCHING	0% LN 21														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%	19%				0%		1%	16%	43%			20%	

PYCOS Concord Telephone Exchange, Inc.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	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								34%	66%					
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	\$13,048,376	LN 1/DIRECT	\$0	\$12,962,481							\$85,895					
14		EXCHANGE WIDEBAND AND WBI	\$2,051,690	DIRECT							\$6,079		\$2,027,495				\$18,116	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT							\$0				\$0			
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
16		INTEREXCHANGE WIDEBAND & DSL	\$733,142	DIRECT							\$0				\$733,142			
17a		IX TRUNK - ACCESS	\$52,467	LN 2/DIRECT							\$17,625	\$34,030			\$812			
17b		IX TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT													\$0	
19		HOST/REMOTE	\$0	DIRECT							\$0				\$0			
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT														\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$15,885,675		\$0	\$12,962,481					\$23,705	\$34,030	\$2,113,390		\$733,954	\$0	\$18,116	
22		% DISTRIBUTION	100.000%		0.000%	81.599%					0.149%	0.214%	13.304%		4.620%		0.114%	
23		TOTAL CABLE & WIRE FACILITIES	\$15,885,675		\$0	\$12,962,481					\$23,705	\$34,030	\$2,113,390		\$733,954		\$18,116	
24		% DISTRIBUTION	100.000%		0.000%	81.599%					0.149%	0.214%	13.304%		4.620%		0.114%	

[illegible]

A-7.1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	COMMON TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR		
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$965,342	A-3.LN 5	\$0	\$395,497	\$128,483	\$0	\$0	\$2,049	\$565	\$5,861	\$124,948	\$195,163	\$17,484	\$2,203	\$93,089	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$4,623,985	A-4.LN 47	\$0	\$0	\$4,623,985	\$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	\$15,816,292	A-4.LN 48	\$0	\$3,006,073	\$0	\$0	\$71,023	\$0	\$175,076	\$2,586,280	\$6,765,888	\$0	\$0	\$3,212,152	\$0	\$0
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$10,602,230	A-5.LN 22	\$0	\$8,651,266	\$0	\$0	\$0	\$15,821	\$22,712	\$1,410,494	\$0	\$489,847	\$0	\$12,091	\$0	\$0
9		TOTAL ACCUM DEPR - TPIS	\$32,007,849		\$0	\$12,052,836	\$4,752,468	\$0	\$73,072	\$16,385	\$203,649	\$4,121,721	\$6,960,851	\$507,330	\$2,203	\$3,317,332	\$0	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$32,007,849		\$0	\$12,052,836	\$4,752,468	\$0	\$73,072	\$16,385	\$203,649	\$4,121,721	\$6,960,851	\$507,330	\$2,203	\$3,317,332	\$0	\$0
12		% DISTRIBUTION	100.000%		0.000%	37.656%	14.848%	0.000%	0.000%	0.228%	0.051%	0.636%	12.877%	21.747%	1.585%	0.007%	10.364%	0.000%
13		ACCUMULATED AMORTIZATION																
14	3400	TANGIBLE ASSETS																
15		CAPITAL LEASES	\$0	A-3.LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		LEASEHOLD IMPROVEMENTS	\$14,639	A-3.LN 10	\$0	\$6,011	\$1,953	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415	\$0	\$0
17		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL ACCUM AMORT - TANGIBLE	\$14,639		\$0	\$6,011	\$1,953	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415	\$0	\$0
19	3500	INTANGIBLE ASSETS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL ACCUM AMORTIZATION	\$14,639		\$0	\$6,011	\$1,953	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	1.815%	0.008%	9.664%	0.000%
23	4100&	NET OPERATING DEFERRED INC TAX																
24	4340	GENERAL SUPPORT	\$1,183	A-3.LN 5	\$0	\$485	\$157	\$0	\$3	\$1	\$7	\$153	\$239	\$21	\$3	\$114	\$0	\$0
25		CENTRAL OFFICE EQUIP	\$599,326	A-4.LN 43	\$0	\$88,879	\$131,692	\$0	\$2,100	\$0	\$5,176	\$76,467	\$200,038	\$0	\$0	\$94,972	\$0	\$0
26		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CABLE AND WIRE FACILITIES	\$390,682	A-5.LN 22	\$0	\$318,791	\$0	\$0	\$0	\$583	\$837	\$51,975	\$0	\$18,050	\$0	\$446	\$0	\$0
28		UNDISTRIBUTED	\$42,021	A-3.LN 10	\$0	\$17,280	\$5,605	\$0	\$89	\$25	\$256	\$8,514	\$3	\$4,061	\$0	\$0	\$0	\$0
29		TOTAL NET DEFERRED INC TAX	\$1,033,212		\$0	\$425,409	\$137,455	\$0	\$2,192	\$608	\$6,276	\$134,047	\$208,791	\$18,835	\$6	\$99,593	\$0	\$0
30		% DISTRIBUTION	100.000%		0.000%	41.173%	13.304%	0.000%	0.000%	0.212%	0.059%	0.607%	12.974%	20.208%	1.823%	0.001%	9.639%	0.000%
31	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
32	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	4310	OTHER LONG TERM LIABILITIES	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

A-8.1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON CL	TRAFFIC SENSITIVE		COMMON INFO	COMMON TRANSPORT		SPECIAL ACCESS			B&C	WBI	OPERATOR	
							SWITCHING	EQUAL ACCESS		TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM				FACILITY
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$6,101	A-9.LN 6	\$0	\$2,505	\$814	\$0	\$0	\$13	\$4	\$37	\$791	\$1,236	\$111	\$1	\$590	\$0
3	6120	GENERAL SUPPORT EXPENSE	\$337,674	A-9.LN 7	\$0	\$138,344	\$44,943	\$0	\$0	\$717	\$198	\$2,050	\$43,706	\$68,268	\$6,116	\$771	\$32,562	\$0
4	6210	CENTRAL OFFICE EXPENSE	\$341,887	A-9.LN 15	\$0	\$49,382	\$82,064	\$0	\$0	\$1,167	\$0	\$2,876	\$42,486	\$111,144	\$0	\$0	\$52,768	\$0
5	6310	INFORMATION ORIG/TERM EXP	\$0	A-9.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6410	CABLE AND WIRE FACILITIES EXP	\$278,657	A-9.LN 24	\$0	\$227,390	\$0	\$0	\$0	\$0	\$416	\$597	\$37,072	\$0	\$0	\$0	\$312	\$0
7	6510	OTHER PLANT EXPENSE	\$0	A-10.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	6530	NETWORK OPERATIONS EXPENSE	\$452,118	A-10.LN 7	\$0	\$185,655	\$60,313	\$0	\$0	\$962	\$265	\$2,751	\$58,653	\$91,614	\$8,207	\$0	\$43,698	\$0
9	6540	ACCESS / USE EXPENSE	\$226,131	A-10.LN 8	\$0	\$226,131											\$0	\$0
9	6610	MARKETING EXPENSE	\$363,118	A-11.LN 1	\$0	\$149,096	\$48,436	\$0	\$0	\$772	\$213	\$2,209	\$47,103	\$73,573	\$6,591	\$30	\$35,093	\$0
8	6620	SERVICES EXPENSE	\$149,445	A-11.LN29	\$0	\$29,931	\$13,501	\$0	\$1,618	\$215	\$59	\$616	\$8,105	\$12,660	\$1,134	\$75,566	\$6,038	\$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	\$683,508	A-12.LN 9	\$0	\$319,826	\$79,311	\$0	\$513	\$1,220	\$366	\$3,532	\$75,456	\$113,698	\$11,111	\$24,220	\$54,255	\$0
13		SUBTOTAL OPERATING EXPENSE	\$2,838,639		\$0	\$1,328,250	\$329,383	\$0	\$2,131	\$5,065	\$1,520	\$14,669	\$313,374	\$472,192	\$46,145	\$100,588	\$225,322	\$0
		% DISTRIBUTION	100.000%		0.000%	46.792%	11.604%	0.000%	0.075%	0.178%	0.054%	0.517%	11.040%	16.834%	1.639%	3.544%	7.938%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$3,286,762	A-10.LN 19+27	\$0	\$1,241,796	\$123,173	\$0	\$0	\$9,608	\$1,527	\$25,877	\$486,037	\$915,279	\$47,286	\$223	\$435,955	\$0
16	7200	OTHER OPERATING TAX	\$136,603	A-12.LN 25	\$0	\$56,089	\$18,221	\$0	\$0	\$291	\$80	\$831	\$17,720	\$27,678	\$2,480	\$11	\$13,202	\$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	5240/7100/750	RENT REVENUES/ OTHER INC/ G+L	(\$44,607)	A-10.LN 35	\$0	(\$36,024)	(\$123)	\$0	\$0	(\$2)	(\$66)	(\$99)	(\$5,931)	(\$186)	(\$2,035)	(\$2)	(\$139)	\$0
20		TOTAL OPERATING EXP & TAX	\$6,217,397		\$0	\$2,590,112	\$470,654	\$0	\$2,131	\$14,962	\$3,062	\$41,278	\$811,199	\$1,414,963	\$93,875	\$100,820	\$674,340	\$0
21		% DISTRIBUTION	100.000%		0.000%	41.659%	7.570%	0.000%	0.034%	0.241%	0.049%	0.664%	13.047%	22.758%	1.510%	1.622%	10.846%	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
24		TOTAL NON OPERATING EXP	\$0	A-3.LN 10	\$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
27	5330	END USER COMMON LINE	\$0	DIRECT	\$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
		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 Concord Telephone Exchange, Inc.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$41,958,873	VARIOUS	\$0	\$17,228,295	\$5,596,866	\$0	\$0	\$89,246	\$24,598	\$255,307	\$5,442,860	\$8,501,526	\$761,612	\$3,486	\$4,055,076	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$17,228,295	\$5,596,866	\$0	\$0	\$89,246	\$24,598	\$255,307	\$5,442,860	\$8,501,526	\$761,612	\$3,486	\$4,055,076	\$0
4		TOTAL	\$41,958,873		\$0	\$17,228,295	\$5,596,866	\$0	\$0	\$89,246	\$24,598	\$255,307	\$5,442,860	\$8,501,526	\$761,612	\$3,486	\$4,055,076	\$0
		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	1.815%	0.008%	9.664%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$6,101	LN 4	\$0	\$2,505	\$814	\$0	\$0	\$13	\$4	\$37	\$791	\$1,236	\$111	\$1	\$590	\$0
7	6120	NETWORK SUPPORT	\$337,674	A-3,LN 5	\$0	\$138,344	\$44,943	\$0	\$0	\$717	\$198	\$2,050	\$43,706	\$68,268	\$6,116	\$771	\$32,562	\$0
8		GENERAL SUPPORT	\$343,775		\$0	\$140,849	\$45,757	\$0	\$0	\$730	\$201	\$2,087	\$44,498	\$69,504	\$6,227	\$771	\$33,152	\$0
9		TOTAL GENERAL SUPPORT EXP	\$343,775		\$0	\$140,849	\$45,757	\$0	\$0	\$730	\$201	\$2,087	\$44,498	\$69,504	\$6,227	\$771	\$33,152	\$0
		% DISTRIBUTION	100.000%		0.000%	40.971%	13.310%	0.000%	0.000%	0.212%	0.058%	0.607%	12.944%	20.218%	1.811%	0.224%	9.644%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$82,064	A-4,LN 47	\$0	\$0	\$82,064	\$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 EXPEN	\$259,823	A-4,LN 48	\$0	\$49,362	\$0	\$0	\$0	\$1,167		\$2,876	\$42,486	\$111,144			\$52,768	\$0
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$341,887		\$0	\$49,362	\$82,064	\$0	\$0	\$1,167		\$2,876	\$42,486	\$111,144			\$52,768	\$0
16		% DISTRIBUTION	100.000%		0.000%	14.444%	24.003%	0.000%	0.000%	0.341%		0.841%	12.427%	32.509%			15.434%	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							\$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	\$278,657	A-5,LN 22	\$0	\$227,380		\$0			\$416	\$597	\$37,072	\$0	\$12,875		\$318	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$964,319		\$0	\$417,611	\$127,821	\$0	\$0	\$1,896	\$617	\$5,560	\$124,056	\$180,647	\$19,101	\$771	\$86,238	\$0
26		% DISTRIBUTION	100.000%		0.000%	43.306%	13.255%	0.000%	0.000%	0.197%	0.064%	0.577%	12.865%	18.733%	1.981%	0.080%	8.943%	0.000%

PYCOS Concord Telephone Exchange, Inc.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$24,546,051	A-4,LN 38	\$0	\$3,640,148	\$5,393,609	\$0	\$0	\$86,005		\$212,005	\$3,131,807	\$8,192,783		\$0	\$3,889,695	\$0
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0						\$0	\$0			\$0		\$0
3		CABLE AND WIRE FACILITIES	\$15,885,675	A-5,LN 21	\$0	\$12,962,481		\$0			\$23,705	\$34,030	\$2,113,390		\$733,954	\$0	\$18,116	\$0
4		TOTAL	\$40,431,725		\$0	\$16,602,628	\$5,393,609	\$0	\$0	\$86,005	\$23,705	\$246,036	\$5,245,196	\$8,192,783	\$733,954	\$0	\$3,907,811	\$0
5		% DISTRIBUTION	100.000%		0.000%	41.063%	13.340%	0.000%	0.000%	0.213%	0.059%	0.609%	12.973%	20.263%	1.815%	0.000%	9.665%	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	\$452,118	LN 5	\$0	\$185,655	\$60,313	\$0	\$0	\$962	\$265	\$2,751	\$58,653	\$91,614	\$8,207	\$0	\$43,698	\$0
8	6540	ACCESS / USF EXPENSE	\$226,131	DIRECT		\$226,131											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$95,102	A-3,LN 5	\$0	\$38,963	\$12,658	\$0	\$0	\$202	\$56	\$577	\$12,309	\$19,227	\$1,722	\$217	\$9,171	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$101,547	A-4,LN 47			\$101,547	\$0		\$0		\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$2,062,877	A-4,LN 48	\$0	\$392,074		\$0		\$9,263		\$22,835	\$337,322	\$882,431			\$418,952	\$0
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0						\$0	\$0					
16		CABLE AND WIRE FACILITIES	\$959,765	A-5,LN 22	\$0	\$783,155		\$0		\$1,432	\$2,056	\$127,685		\$44,343	\$0	\$1,095	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$3,219,291		\$0	\$1,214,191	\$114,205	\$0	\$0	\$9,465	\$1,488	\$25,468	\$477,316	\$901,657	\$46,066	\$217	\$429,218	\$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	\$3,219,291		\$0	\$1,214,191	\$114,205	\$0	\$0	\$9,465	\$1,488	\$25,468	\$477,316	\$901,657	\$46,066	\$217	\$429,218	\$0
20		% DISTRIBUTION	100.000%		0.000%	37.716%	3.548%	0.000%	0.000%	0.294%	0.046%	0.791%	14.827%	28.008%	1.431%	0.007%	13.333%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$240	A-3,LN 10 + Dire	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$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	\$240		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$0
25	6564	INTANGIBLE ASSETS	\$67,231	A-3,LN 10	\$0	\$27,605	\$8,968	\$0	\$0	\$143	\$39	\$409	\$8,721	\$13,622	\$1,220	\$6	\$6,497	\$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	\$67,471		\$0	\$27,605	\$8,968	\$0	\$0	\$143	\$39	\$409	\$8,721	\$13,622	\$1,220	\$6	\$6,737	\$0
28		% DISTRIBUTION	100.000%		0.000%	40.914%	13.291%	0.000%	0.000%	0.212%	0.058%	0.606%	12.926%	20.189%	1.809%	0.008%	9.986%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$3,965,011		\$0	\$1,653,582	\$183,486	\$0	\$0	\$10,570	\$1,792	\$28,628	\$544,690	\$1,006,893	\$55,493	\$223	\$479,653	\$0
30		% DISTRIBUTION	100.000%		0.000%	41.704%	4.628%	0.000%	0.000%	0.267%	0.045%	0.722%	13.737%	25.394%	1.400%	0.006%	12.097%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/750	GEN SUPPORT ASSETS	\$922	A-3,LN 5	\$0	\$378	\$123	\$0	\$0	\$2	\$1	\$6	\$119	\$186	\$17	\$2	\$89	\$0
32	5240/7100/750	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/750	CABLE & WIRE FACILITIES	\$43,685	A-5,LN 22	\$0	\$35,646		\$0		\$65	\$94	\$5,812		\$2,018	\$0	\$50	\$0	\$0
34	5240/7100/750	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$44,607		\$0	\$36,024	\$123	\$0	\$0	\$2	\$66	\$99	\$5,931	\$186	\$2,035	\$2	\$139	\$0

PYCOS Concord Telephone Exchange, Inc.

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 TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES	\$363,118	A-3.LN 10	\$0	\$149,096	\$48,436	\$0	\$0	\$772	\$213	\$2,209	\$47,103	\$73,573	\$6,591	\$30	\$35,093	\$0
2		MARKETING																
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0								\$0	\$0
5		- OPERATOR SERVICES UNDER CONTRA	\$0	DIRECT			\$0		\$0								\$0	\$0
6	6622	PUBLISHED DIRECTORY LISTINGS	\$1,137	DIRECT					\$1,137									
7	6623	ALL OTHER																
8	1.0	LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING	\$15,053	A-3.LN 22	\$0	\$11,181	\$3,632	\$0	\$0	\$58	\$16	\$166						
10		- OTHER	\$6,485	AL-1.LN 12									\$0			\$6,485	\$0	
11		- END USER PAYMENT & COLLECTION	\$14,116	AL-1.LN 13		\$4,558							\$0			\$9,558	\$0	
12		- END USER BILLING INQUIRY	\$4,101	AL-1.LN 14		\$0							\$0			\$4,101	\$0	
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1.LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1.LN 18	\$0	\$0							\$0					
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$39,755		\$0	\$15,739	\$3,632	\$0	\$0	\$58	\$16	\$166	\$0			\$20,144	\$0	
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$2,931	DIRECT												\$2,931		
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT												\$0		
22		- OTHER BILLING & COLLECTION	\$30,046	DIRECT												\$30,046		
23		- END USER COMMON LINE	\$5,302	DIRECT		\$5,302												
24		- CARRIER ACCESS BILLING (CABS)	\$25,884	A-3.LN 24			\$5,859	\$0	\$0	\$93	\$26	\$267	\$5,698	\$8,899	\$797	\$0	\$4,245	
25		SUBTOTAL CUSTOMER SERVICES	\$64,164		\$0	\$5,302	\$5,859	\$0	\$0	\$93	\$26	\$267	\$5,698	\$8,899	\$797	\$32,977	\$4,245	
26		TOTAL CAT 1 AND CAT 2	\$103,918		\$0	\$21,041	\$9,491	\$0	\$0	\$151	\$42	\$433	\$5,698	\$8,899	\$797	\$53,121	\$4,245	
27		% DISTRIBUTION	100.000%		0.000%	20.248%	9.133%	0.000%	0.000%	0.146%	0.040%	0.417%	5.483%	8.564%	0.767%	51.118%	4.085%	
28	3.0	ALL OTHER CUSTOMER SERVICE	\$44,389	/LN 34	\$0	\$8,891	\$4,010	\$0	\$481	\$64	\$18	\$183	\$2,407	\$3,760	\$337	\$22,445	\$1,794	\$0
29		TOTAL SERVICES EXPENSE	\$149,445		\$0	\$29,931	\$13,501	\$0	\$1,618	\$215	\$59	\$616	\$8,105	\$12,660	\$1,134	\$75,566	\$6,038	\$0
30		% DISTRIBUTION	100.000%		0.000%	20.028%	9.034%	0.000%	1.083%	0.144%	0.040%	0.412%	5.423%	8.471%	0.759%	50.565%	4.041%	0.000%
31		TOTAL CUSTOMER OPERATIONS EXPENSES	\$512,563		\$0	\$179,028	\$61,938	\$0	\$1,618	\$988	\$272	\$2,825	\$55,208	\$86,233	\$7,725	\$75,596	\$41,132	\$0
32		% DISTRIBUTION	100.000%		0.000%	34.928%	12.084%	0.000%	0.316%	0.193%	0.053%	0.551%	10.771%	16.824%	1.507%	14.749%	8.025%	0.000%
33		CUSTOMER OPERATIONS EXCL MARKETIN	\$105,056		\$0	\$21,041	\$9,491	\$0	\$1,137	\$151	\$42	\$433	\$5,698	\$8,899	\$797	\$53,121	\$4,245	\$0
34		% DISTRIBUTION	100.000%		0.000%	20.028%	9.034%	0.000%	1.083%	0.144%	0.040%	0.412%	5.423%	8.471%	0.759%	50.565%	4.041%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.110953308	0.06592923	0	0	0.00105	0.00028975	0.00300744	0.064115093	0.10014516	0.0089715	0.5977697	0.04776745	

PYCOS Concord Telephone Exchange, Inc.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$964,319	A-9,LN 25	\$0	\$417,611	\$127,821	\$0	\$0	\$1,896	\$617	\$5,560	\$124,056	\$180,647	\$19,101	\$771	\$86,238	\$0
3		OTHER PLANT EXPENSE	\$0	A-10,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$452,118	A-10,LN 8	\$0	\$185,655	\$60,313	\$0	\$0	\$962	\$265	\$2,751	\$58,653	\$91,614	\$8,207	\$0	\$43,698	\$0
5		ACCESS CHARGE EXPENSE	\$226,131	A-10,LN 9	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$512,563	A-11,LN 31	\$0	\$179,028	\$61,938	\$0	\$1,618	\$988	\$272	\$2,825	\$55,208	\$86,233	\$7,725	\$75,596	\$41,132	\$0
7		TOTAL BIG THREE EXPENSES	\$2,155,131		\$0	\$1,008,425	\$250,072	\$0	\$1,618	\$3,846	\$1,154	\$11,137	\$237,917	\$358,494	\$35,034	\$76,368	\$171,067	\$0
		% DISTRIBUTION	100.000%		0.000%	46.792%	11.604%	0.000%	0.075%	0.178%	0.054%	0.517%	11.040%	16.634%	1.626%	3.544%	7.938%	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	\$683,508	LN 7	\$0	\$319,826	\$79,311	\$0	\$513	\$1,220	\$366	\$3,532	\$75,456	\$113,698	\$11,111	\$24,220	\$54,255	\$0
11		TOTAL CORPORATE OPERATIONS	\$683,508		\$0	\$319,826	\$79,311	\$0	\$513	\$1,220	\$366	\$3,532	\$75,456	\$113,698	\$11,111	\$24,220	\$54,255	\$0
		% DISTRIBUTION	100.000%		0.000%	46.792%	11.604%	0.000%	0.075%	0.178%	0.054%	0.517%	11.040%	16.634%	1.626%	3.544%	7.938%	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 & EI	(\$921)	A-3,LN 10	\$0	(\$378)	(\$123)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$119)	(\$187)	(\$17)	(\$0)	(\$89)	\$0
21		TOTAL	(\$921)		\$0	(\$378)	(\$123)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$119)	(\$187)	(\$17)	(\$0)	(\$89)	\$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	\$136,603	A-3,LN 10	\$0	\$56,089	\$18,221	\$0	\$0	\$291	\$80	\$831	\$17,720	\$27,678	\$2,480	\$11	\$13,202	\$0
26		TOTAL OPERATING TAXES	\$136,603		\$0	\$56,089	\$18,221	\$0	\$0	\$291	\$80	\$831	\$17,720	\$27,678	\$2,480	\$11	\$13,202	\$0

TYCOS Concord Telephone Exchange, Inc.
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE					
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$22,124,882	S-2, LN 35	\$0	\$4,949,916	\$0	\$2,872,400	\$1,305,944	\$5,599,179	\$294,590	\$5	\$0	\$0	\$7,102,848
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	\$2,489,049	LN1*LN 2	\$0	\$556,866	\$0	\$323,145	\$146,919	\$629,908	\$33,141	\$1	\$0	\$0	\$799,070
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	\$2,489,049	LN3-LN4	\$0	\$556,866	\$0	\$323,145	\$146,919	\$629,908	\$33,141	\$1	\$0	\$0	\$799,070
6	FEDERAL OPERATING INCOME TAX	\$1,341,619	LN 28	\$0	\$300,155	\$0	\$174,177	\$79,191	\$339,527	\$17,863	\$0	\$0	\$0	\$430,706
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	\$1,341,619	LN 6-LN 7	\$0	\$300,155	\$0	\$174,177	\$79,191	\$339,527	\$17,863	\$0	\$0	\$0	\$430,706
9	STATE AND LOCAL INCOME TAX	\$266,479	LN 33	\$0	\$59,618	\$0	\$34,596	\$15,729	\$67,439	\$3,548	\$0	\$0	\$0	\$85,549
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	\$266,479	LN 9-LN 10	\$0	\$59,618	\$0	\$34,596	\$15,729	\$67,439	\$3,548	\$0	\$0	\$0	\$85,549
13	OPERATING EXPENSE AND TAX	\$14,102,383	S-8, LN 20	\$0	\$3,150,875	\$0	\$2,788,396	\$702,023	\$2,800,601	\$251,836	\$131	\$0	\$0	\$4,408,522
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	\$18,199,530	5+8+11thru15	\$0	\$4,067,514	\$0	\$3,320,314	\$943,861	\$3,837,474	\$306,389	\$132	\$0	\$0	\$5,723,847
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.34%	0.34%	0.34%	0.34%	0.00%	0.00%	0.34%
18	GROSS RECEIPTS/PSC TAX	\$36,749	LN 16*LN 17	\$0	\$0	\$0	\$0	\$3,208	\$13,044	\$1,041	\$0	\$0	\$0	\$19,455
19	TOTAL REVENUE REQUIREMENT	\$18,236,279		\$0	\$4,067,514	\$0	\$3,320,314	\$947,069	\$3,850,518	\$307,430	\$132	\$0	\$0	\$5,743,302
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$2,489,049	LN 3	\$0	\$556,866	\$0	\$323,145	\$146,919	\$629,908	\$33,141	\$1	\$0	\$0	\$799,070
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	(\$2,529)	S-12, LN 25+26	\$0	(\$565)	\$0	(\$327)	(\$150)	(\$643)	(\$34)	\$0	\$0	\$0	(\$811)
23	TOTAL INCOME ADJUSTMENTS	(\$2,529)	LN 21+22	\$0	(\$565)	\$0	(\$327)	(\$150)	(\$643)	(\$34)	\$0	\$0	\$0	(\$811)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$2,491,578		\$0	\$557,430	\$0	\$323,472	\$147,068	\$630,551	\$33,175	\$1	\$0	\$0	\$799,882
26	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$300,155	\$0	\$174,177	\$79,191	\$339,527	\$17,863	\$0	\$0	\$0	\$430,706
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$1,341,619	LN26-LN27	\$0	\$300,155	\$0	\$174,177	\$79,191	\$339,527	\$17,863	\$0	\$0	\$0	\$430,706
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$3,833,198	LN25+LN28-S-12	\$0	\$857,585	\$0	\$497,649	\$226,259	\$970,078	\$51,038	\$1	\$0	\$0	\$1,230,587
31	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$59,618	\$0	\$34,596	\$15,729	\$67,439	\$3,548	\$0	\$0	\$0	\$85,549
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$266,479		\$0	\$59,618	\$0	\$34,596	\$15,729	\$67,439	\$3,548	\$0	\$0	\$0	\$85,549

TYCOS Concord Telephone Exchange, Inc.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES		2110	\$3,739,441	S-3.LN 10	\$0	\$762,307	\$0	\$744,202	\$199,664	\$857,347	\$70,015	\$0	\$0	\$0	\$1,105,905	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$3,641,288	S-4.LN 52	\$0	\$1,946,924	\$0	\$0	\$66,017	\$283,401	\$0	\$0	\$0	\$0	\$1,344,946	\$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	\$32,690,728	S-4.LN 78	\$0	\$3,864,215	\$0	\$15,473,315	\$1,055,917	\$4,534,053	\$1,313,700	\$0	\$0	\$0	\$6,449,529	\$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	\$55,452,095	S-5.LN 42	\$0	\$12,926,804	\$0	\$2,774,589	\$3,776,267	\$16,215,126	\$402,970	\$0	\$0	\$0	\$19,356,338	\$0
7	TANGIBLE ASSETS		2680	\$35,713	S-3.LN 29	\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$0
8	INTANGIBLE ASSETS		2690	\$579,889	S-3.LN 36	\$0	\$118,146	\$0	\$115,452	\$30,969	\$132,979	\$10,862	\$0	\$0	\$0	\$171,480	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$96,139,154		\$0	\$19,625,677	\$0	\$19,114,666	\$5,130,740	\$22,031,095	\$1,798,216	\$0	\$0	\$0	\$28,438,760	\$0
10	% DISTRIBUTION			100.000%		0.000%	20.414%	0.000%	19.882%	5.337%	22.916%	1.870%	0.000%	0.000%	0.000%	29.581%	0.000%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6.LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$1,204,240	S-6.LN 15	\$0	\$244,356	\$0	\$240,431	\$64,405	\$276,553	\$22,625	\$0	\$0	\$0	\$355,871	\$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			\$97,343,394		\$0	\$19,870,033	\$0	\$19,355,096	\$5,195,146	\$22,307,647	\$1,820,841	\$0	\$0	\$0	\$28,794,631	\$0
18	% DISTRIBUTION			100.000%		0.000%	20.412%	0.000%	19.883%	5.337%	22.916%	1.871%	0.000%	0.000%	0.000%	29.580%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$73,734,444	S-7.LN 18	\$0	\$14,643,809	\$0	\$16,109,081	\$3,815,245	\$16,382,435	\$1,492,109	\$0	\$0	\$0	\$21,291,765	\$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	\$8,928	S-7.LN 23	\$0	\$1,888	\$0	\$1,731	\$470	\$2,020	\$163	\$0	\$0	\$0	\$2,657	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERT		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		\$2,192,388	S-7.LN 32	\$0	\$449,118	\$0	\$434,652	\$116,881	\$501,881	\$40,888	\$0	\$0	\$0	\$648,968	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7.LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$21,407,634		\$0	\$4,775,219	\$0	\$2,809,633	\$1,262,549	\$5,421,311	\$287,681	\$0	\$0	\$0	\$6,851,241	\$0
27	% DISTRIBUTION			100.000%		0.000%	22.306%	0.000%	13.124%	5.898%	25.324%	1.344%	0.000%	0.000%	0.000%	32.004%	0.000%
28	MATERIALS AND SUPPLIES		1220	\$416,930	S-6.LN 31	\$0	\$97,192	\$0	\$20,864	\$28,392	\$121,916	\$3,031	\$0	\$0	\$0	\$145,535	\$0
29	INVESTMENT IN NONAFFILIATED CO'S		1402	\$0	S-6.LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6.LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6.LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6.LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6.LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$300,318		\$0	\$77,505	\$0	\$41,903	\$15,002	\$55,952	\$3,878	\$5	\$0	\$0	\$106,072	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$22,124,882		\$0	\$4,949,916	\$0	\$2,872,400	\$1,305,944	\$5,599,179	\$294,590	\$5	\$0	\$0	\$7,102,848	\$0
36	% DISTRIBUTION			100.000%		0.000%	22.373%	0.000%	12.983%	5.903%	25.307%	1.331%	0.000%	0.000%	0.000%	32.103%	0.000%

TYCOS Concord Telephone Exchange, Inc.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$4,011,190		\$0	\$967,448	\$0	\$546,372	\$207,230	\$739,282	\$48,266	\$92	\$0	\$0	\$1,502,500	\$0
3	% DISTRIBUTION			100.000%		0.000%	24.119%	0.000%	13.621%	5.166%	18.430%	1.203%	0.002%	0.000%	0.000%	37.458%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$91,784,111		\$0	\$18,737,943	\$0	\$18,247,904	\$4,898,200	\$21,032,580	\$1,716,670	\$0	\$0	\$0	\$27,150,813	\$0
6	% DISTRIBUTION			100.000%		0.000%	20.415%	0.000%	19.881%	5.337%	22.915%	1.870%	0.000%	0.000%	0.000%	29.581%	0.000%
	LAND AND SUPPORT ASSETS																
			2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$3,536,075	LN 6+DIRECT	\$0	\$720,772	\$0	\$703,782	\$188,813	\$810,753	\$66,213	\$0	\$0	\$0	\$1,045,742	\$0
9	GENERAL PURPOSE COMPUTERS			\$203,366	LN 6+DIRECT	\$0	\$41,536	\$0	\$40,420	\$10,851	\$46,595	\$3,802	\$0	\$0	\$0	\$60,162	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$3,739,441		\$0	\$762,307	\$0	\$744,202	\$199,664	\$857,347	\$70,015	\$0	\$0	\$0	\$1,105,905	\$0
11	% DISTRIBUTION			100.000%		0.000%	20.386%	0.000%	19.901%	5.339%	22.927%	1.872%	0.000%	0.000%	0.000%	29.574%	0.000%
	GEN SUPPORT ASSETS, COE, INFORMATION																
12	ORIG/TERM, AND C&WF			\$95,523,552		\$0	\$19,500,250	\$0	\$18,992,106	\$5,097,865	\$21,889,928	\$1,786,685	\$0	\$0	\$0	\$28,256,718	\$0
13	% DISTRIBUTION			100.000%		0.000%	20.414%	0.000%	19.882%	5.337%	22.916%	1.870%	0.000%	0.000%	0.000%	29.581%	0.000%
	TANGIBLE ASSETS																
			2681														
15	CAPITAL LEASES																
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
	LEASEHOLD IMPROVEMENTS																
			2682														
23	GENERAL SUPPORT			\$35,713	LN 11+DIRECT	\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$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			\$35,713		\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$0
29	TOTAL TANGIBLE ASSETS			\$35,713		\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$0
30	% DISTRIBUTION			100.000%		0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	0.000%
	GEN SUPPORT ASSETS, COE, INFORMATION																
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$95,559,265		\$0	\$19,507,531	\$0	\$18,999,213	\$5,099,771	\$21,898,115	\$1,787,354	\$0	\$0	\$0	\$28,267,280	\$0
32	% DISTRIBUTION			100.000%		0.000%	20.414%	0.000%	19.882%	5.337%	22.916%	1.870%	0.000%	0.000%	0.000%	29.581%	0.000%
33																	
	INTANGIBLE ASSETS																
			2690														
34	ALLOCATED			\$579,889	LN 33	\$0	\$118,146	\$0	\$115,452	\$30,969	\$132,979	\$10,862	\$0	\$0	\$0	\$171,480	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$579,889		\$0	\$118,146	\$0	\$115,452	\$30,969	\$132,979	\$10,862	\$0	\$0	\$0	\$171,480	\$0
37	% DISTRIBUTION			100.000%		0.000%	20.374%	0.000%	19.909%	5.341%	22.932%	1.873%	0.000%	0.000%	0.000%	29.571%	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%	53.468%	0.000%	0.000%	1.813%	7.783%	0.000%	0.000%	0.000%	0.000%	36.936%	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			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%
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		2220 1.1														
20	MANUAL SWITCHBOARDS			\$0 LN 2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	COMBINED TOLL AND LOCAL			\$0 LN 3		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0 LN 4		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0 LN 5		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSB BOARDS			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% 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%
27	AUXILIARY SWITCHBOARDS		2220 1.2														
28	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTERCEPT			\$0 SLU		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	% 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%
33	SERVICE OBSERVING		2220 1.3														
34	TOLL			\$0 LN 8		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	EXCHANGE			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	% 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%
39	TRAFFIC SERVICE POSITIONS		2220 1.4														
40	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	OTHER			\$0 LN 10+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	% 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%
45	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	% 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 Concord Telephone Exchange, Inc.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER
	TANDEM SWITCHING EQUIPMENT		2210 2.0									
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	LOCAL SWITCHING EQUIPMENT		2210 3.0									
48	ACCESS		3.1	\$3,641,288	LN 13	\$0	\$1,946,924	\$0	\$66,017	\$283,401	\$0	\$1,344,946
49	EQUAL ACCESS		3.2	\$0	S-6.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$3,641,288		\$0	\$1,946,924	\$0	\$66,017	\$283,401	\$0	\$1,344,946
51	% DISTRIBUTION			100.000%		0.000%	53.468%	0.000%	1.813%	7.783%	0.000%	36.936%
52	TOTAL SWITCHING EQUIPMENT			\$3,641,288		\$0	\$1,946,924	\$0	\$66,017	\$283,401	\$0	\$1,344,946
53	% DISTRIBUTION			100.000%		0.000%	53.468%	0.000%	1.813%	7.783%	0.000%	36.936%
	CENTRAL OFFICE TRANSMISSION		2230 4.0									
54	EXCHANGE CIRCUIT		4.1									
55	4.11 - EXCH-WB = DS1 >		4.11	\$4,091,352	AL-1, LN12	\$0	\$9,143	\$0	\$2,990,606	\$310	\$1,331	\$95,656
56	EXCH TRUNK - EAS		4.121	\$97,897	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$3,975,833	DIRECT	\$0	\$0	\$0	\$3,975,833	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$14,387,157	AL-1, LN 2	\$0	\$3,566,437	\$0	\$26,016	\$1,045,822	\$4,490,714	\$86,721
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,184,020	DIRECT	\$0	\$0	\$0	\$253,760	\$0	\$0	\$845,728
62	SUBTOTAL EXCHANGE CIRCUIT			\$23,736,258		\$0	\$3,575,579	\$0	\$7,246,216	\$1,046,132	\$4,492,045	\$1,028,106
63	% DISTRIBUTION			100.000%		0.000%	15.064%	0.000%	30.528%	4.407%	18.925%	4.331%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$70,343	DIRECT	\$0	\$0	\$0	\$70,343	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$8,413,628	AL-1, LN14	\$0	\$0	\$0	\$8,152,865	\$0	\$0	\$260,763
67	TOLL - BASIC		4.231	\$470,500	AL-1, LN6	\$0	\$288,635	\$0	\$3,891	\$9,785	\$42,008	\$24,831
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$8,884,128		\$0	\$288,635	\$0	\$8,156,756	\$9,785	\$42,008	\$285,595
71	% DISTRIBUTION			100.000%		0.000%	3.249%	0.000%	91.813%	0.110%	0.473%	3.215%
72	HOST/REMOTE CIRCUIT		4.3									
73	EXCLUDING WATS		4.31	\$0	LN 15+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$32,690,728		\$0	\$3,864,215	\$0	\$15,473,315	\$1,055,917	\$4,534,053	\$1,313,700
79	% DISTRIBUTION			100.000%		0.000%	11.821%	0.000%	47.332%	3.230%	13.870%	4.019%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$36,332,016		\$0	\$5,811,138	\$0	\$15,473,315	\$1,121,933	\$4,817,454	\$1,313,700
81	% DISTRIBUTION			100.000%		0.000%	15.995%	0.000%	42.589%	3.088%	13.260%	3.616%

TYCOS Concord Telephone Exchange, Inc.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	7.331%	31.479%	0.000%	0.000%	0.000%	0.000%	36.190%	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%	24.789%	0.000%	0.181%	7.269%	31.213%	0.603%	0.000%	0.000%	0.000%	35.945%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1,LN 12	0.000%	0.223%	0.000%	73.095%	0.008%	0.033%	2.337%	0.000%	0.000%	0.000%	24.304%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1,LN 14	0.000%	0.000%	0.000%	96.901%	0.000%	0.000%	3.099%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1,LN 8	0.000%	60.679%	0.000%	0.953%	2.057%	8.831%	6.083%	0.000%	0.000%	0.000%	21.397%	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			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%
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 ORIGATION/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			\$51,923,368	LN 3	\$0	\$12,871,320	\$0	\$93,876	\$3,774,386	\$16,207,051	\$312,920	\$0	\$0	\$0	\$18,663,815	\$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	\$51,923,368		\$0	\$12,871,320	\$0	\$93,876	\$3,774,386	\$16,207,051	\$312,920	\$0	\$0	\$0	\$18,663,815	\$0
22	EXCHANGE WIDEBAND - JOINT			\$2,676,264	LN 4	\$0	\$5,980	\$0	\$1,956,236	\$203	\$870	\$62,570	\$0	\$0	\$0	\$650,404	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$19,571	DIRECT	\$0	\$0	\$0	\$19,571	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$2,695,835		\$0	\$5,980	\$0	\$1,975,807	\$203	\$870	\$62,570	\$0	\$0	\$0	\$650,404	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$24,663	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,663	\$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	\$24,663		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,663	\$0
28	INTEREXCHANGE WIDEBAND			\$726,646	LN 5	\$0	\$0	\$0	\$704,129	\$0	\$0	\$22,517	\$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	\$726,646		\$0	\$0	\$0	\$704,129	\$0	\$0	\$22,517	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$81,583	LN 6	\$0	\$49,504	\$0	\$778	\$1,678	\$7,205	\$4,962	\$0	\$0	\$0	\$17,456	\$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	\$81,583		\$0	\$49,504	\$0	\$778	\$1,678	\$7,205	\$4,962	\$0	\$0	\$0	\$17,456	\$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			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$55,452,095		\$0	\$12,926,804	\$0	\$2,774,589	\$3,776,267	\$16,215,126	\$402,970	\$0	\$0	\$0	\$19,356,338	\$0
43	% DISTRIBUTION			100.000%		0.000%	23.312%	0.000%	5.004%	6.810%	29.242%	0.727%	0.000%	0.000%	0.000%	34.906%	0.000%

S-6.1 of 1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
1	TELEPHONE PLANT IN SERVICE		2001	100.00%	S-2,LN 10	0.00%	20.388%	0.00%	19.900%	5.339%	22.926%	1.872%	0.00%	0.00%	0.00%	29.575%	0.00%	
2	CABLE AND WIRE FACILITIES		2410	100.00%	S-5,LN 43	0.00%	23.311%	0.00%	5.004%	6.810%	29.241%	0.727%	0.00%	0.00%	0.00%	34.906%	0.00%	
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	87.299%	0.00%	0.00%	0.00%	12.701%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
4	OTHER TELECOMMUNICATIONS PLANT																	
5	PROPERTY HELD FOR FUTURE USE		2002															
6	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	PLANT UNDER CONSTRUCTION - SHORT TERM		2003															
12	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	UNDISTRIBUTED			\$1,204,240	LN 1+DIRECT	\$0	\$244,356	\$0	\$240,431	\$64,405	\$276,553	\$22,625	\$0	\$0	\$0	\$355,871	\$0	
16	TOTAL TPUC - SHORT TERM			\$1,204,240		\$0	\$244,356	\$0	\$240,431	\$64,405	\$276,553	\$22,625	\$0	\$0	\$0	\$355,871	\$0	
17	PLANT UNDER CONSTRUCTION - LONG TERM		2004															
18	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005															
24	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$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 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	TOTAL OTHER TELEPHONE PLANT			\$1,204,240		\$0	\$244,356	\$0	\$240,431	\$64,405	\$276,553	\$22,625	\$0	\$0	\$0	\$355,871	\$0	
30	MATERIALS AND SUPPLIES																	
31	CPE		1220		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	OTHER			\$416,930	LN 2+DIRECT	\$0	\$97,192	\$0	\$20,864	\$28,392	\$121,916	\$3,031	\$0	\$0	\$0	\$145,535	\$0	
33	TOTAL			\$416,930		\$0	\$97,192	\$0	\$20,864	\$28,392	\$121,916	\$3,031	\$0	\$0	\$0	\$145,535	\$0	
34	% DISTRIBUTION			100.00%		0.00%	23.311%	0.00%	5.004%	6.810%	29.241%	0.727%	0.00%	0.00%	0.00%	34.906%	0.00%	
35	INVESTMENT IN NONAFFILIATED COMPANIES																	
36	RTB STOCK CLASS B STOCK		1402		\$0 LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	OTHER NONCURRENT ASSETS		1410		\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
38	DEFERRED MAINTENANCE AND RETIREMENTS		1438		\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	EQUAL ACCESS EQUIPMENT - NET		1439		\$0 LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	OTHER JURISDICTIONAL ASSETS		1500		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

[illegible]

TYCOS Concord Telephone Exchange, Inc.

S-8,1of1

SUMMARY OF OPERATING EXPENSE AND TAX

S-8,1of1

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
OPERATING EXPENSE AND TAX SUMMARY													
1	NETWORK SUPPORT EXPENSE	6110		\$13,919	S-9,LN 7	\$0	\$2,837	\$0	\$2,770	\$743	\$3,191	\$261	\$0
2	GENERAL SUPPORT EXPENSE	6120		\$777,772	S-9,LN 8	\$0	\$158,660	\$0	\$154,716	\$41,519	\$178,278	\$14,555	\$0
3	CENTRAL OFFICE EXPENSE	6210		\$601,818	S-9,LN 15	\$0	\$95,567	\$0	\$257,093	\$18,607	\$79,898	\$21,823	\$0
4	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410		\$922,055	S-9,LN 25	\$0	\$214,946	\$0	\$46,136	\$62,792	\$269,624	\$6,701	\$0
6	OTHER PLANT EXPENSE	6510		(\$0)	S-10,LN 11	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	\$0
7	NETWORK OPERATIONS EXPENSE	6530		\$1,033,943	S-10,LN 13	\$0	\$210,852	\$0	\$205,717	\$55,199	\$237,023	\$19,354	\$0
8	ACCESS / USF EXPENSE	6540		\$226,131	S-10,LN 14	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$970,139	S-11,LN 12	\$0	\$308,233	\$0	\$33,295	\$12,146	\$99,808	\$0	\$0
10	SERVICES EXPENSE	6620		\$483,235	S-11,LN 44	\$0	\$137,850	\$0	\$4,130	\$58,485	\$52,929	\$388	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$1,696,988	S-12,LN 11+12	\$0	\$417,383	\$0	\$229,694	\$87,121	\$310,798	\$20,291	\$0
13	SUBTOTAL OPERATING EXPENSES			\$6,725,999		\$0	\$1,772,459	\$0	\$933,551	\$336,612	\$1,231,549	\$83,373	\$0
14	% DISTRIBUTION			100.000%		0.000%	26.352%	0.000%	13.880%	5.005%	18.310%	1.240%	0.002%
15	DEPRECIATION AND AMORTIZATION	6560		\$7,227,872	S-10,LN 22+29	\$0	\$1,347,526	\$0	\$1,803,679	\$360,085	\$1,546,185	\$164,043	\$0
16	OTHER OPERATING TAX	7240		\$304,494	S-12,LN 33	\$0	\$67,186	\$0	\$59,307	\$15,914	\$68,336	\$5,580	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$155,982)	S-10,LN 37	\$0	(\$36,296)	\$0	(\$8,141)	(\$10,589)	(\$45,469)	(\$1,160)	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$14,102,383		\$0	\$3,150,875	\$0	\$2,788,396	\$702,023	\$2,800,601	\$251,836	\$0
21	% DISTRIBUTION			100.000%		0.000%	22.343%	0.000%	19.773%	4.978%	19.859%	1.786%	0.001%
NON OPERATING EXPENSE													
22	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.00000%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UNCOLLECTIBLES													
27	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Concord Telephone Exchange, Inc.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	ALLOCATION FACTORS																
2	GENERAL SUPPORT ASSETS	VAR	2110	100.000%	S-3.LN 11	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	0.000%
3	CENTRAL OFFICE EQUIPMENT			100.000%	S-4.LN 81	0.000%	15.852%	0.000%	42.751%	3.093%	13.280%	3.629%	0.000%	0.000%	0.000%	21.395%	0.000%
4	COIN PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5.LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5.LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	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%
7	CABLE AND WIRE FACILITIES		2410	100.000%	S-5.LN 43	0.000%	23.311%	0.000%	5.004%	6.810%	29.241%	0.727%	0.000%	0.000%	0.000%	34.906%	0.000%
8	GENERAL SUPPORT EXPENSE																
9	NETWORK SUPPORT		6110	\$13,919	LN 1+DIRECT	\$0	\$2,837	\$0	\$2,770	\$743	\$3,191	\$261	\$0	\$0	\$0	\$4,116	\$0
10	GENERAL SUPPORT		6120	\$777,772	LN 1+DIRECT	\$0	\$158,660	\$0	\$154,716	\$41,519	\$178,278	\$14,555	\$0	\$0	\$0	\$230,044	\$0
11	TOTAL GENERAL SUPPORT EXP			\$791,691		\$0	\$161,497	\$0	\$157,486	\$42,262	\$181,470	\$14,816	\$0	\$0	\$0	\$234,161	\$0
12	% DISTRIBUTION			100.000%		0.000%	20.399%	0.000%	19.892%	5.338%	22.922%	1.871%	0.000%	0.000%	0.000%	29.577%	0.000%
13	CENTRAL OFFICE EXPENSE																
14	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$173,847	LN 2+DIRECT	\$0	\$27,601	\$0	\$74,272	\$5,375	\$23,081	\$6,305	\$0	\$0	\$0	\$37,213	\$0
15	OPERATOR SYSTEMS EXPENSE		6220	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE TRANSMISSION EXPENSE		6230	\$427,970	LN 2+DIRECT	\$0	\$67,966	\$0	\$182,820	\$13,232	\$56,817	\$15,519	\$0	\$0	\$0	\$91,617	\$0
17	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL CENTRAL OFFICE EXPENSE			\$601,818		\$0	\$95,567	\$0	\$257,093	\$18,607	\$79,898	\$21,823	\$0	\$0	\$0	\$128,830	\$0
19	% DISTRIBUTION			100.000%		0.000%	15.880%	0.000%	42.719%	3.092%	13.276%	3.626%	0.000%	0.000%	0.000%	21.407%	0.000%
20	INFORMATION ORIG/TERM EXPENSE		6310														
21	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
27	CABLE AND WIRE FACILITIES EXPENSE		6410														
28	ALLOCATED			\$922,055	LN 6	\$0	\$214,946	\$0	\$46,136	\$62,792	\$269,624	\$6,701	\$0	\$0	\$0	\$321,856	\$0
29	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL CWF EXPENSE			\$922,055		\$0	\$214,946	\$0	\$46,136	\$62,792	\$269,624	\$6,701	\$0	\$0	\$0	\$321,856	\$0
31	% DISTRIBUTION			100.000%		0.000%	23.312%	0.000%	5.004%	6.810%	29.242%	0.727%	0.000%	0.000%	0.000%	34.906%	0.000%
32	TOTAL PLANT SPECIFIC EXPENSE			\$2,315,564		\$0	\$472,010	\$0	\$460,715	\$123,661	\$530,991	\$43,340	\$0	\$0	\$0	\$684,846	\$0
33	% 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%
34	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,523,872		\$0	\$310,513	\$0	\$303,229	\$81,399	\$349,522	\$28,524	\$0	\$0	\$0	\$450,686	\$0
35	% DISTRIBUTION			100.000%		0.000%	20.377%	0.000%	19.899%	5.342%	22.936%	1.872%	0.000%	0.000%	0.000%	29.575%	0.000%

TYCOS Concord Telephone Exchange, Inc.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2.LN 10	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	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		100.00%	S-7.LN 7	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	0.000%
4	TANGIBLE PROPERTY	2680		100.00%	S-3.LN 30	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	0.000%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3.LN 37	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	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			100.00%	S-3.LN 7	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	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		\$1,033,943	LN 7+DIRECT	\$0	\$210,852	\$0	\$205,717	\$55,199	\$237,023	\$19,354	\$0	\$0	\$0	\$305,797	\$0
14	ACCESS / USF EXPENSE	6540		\$226,131	DIRECT	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT		6560	\$307,234	S-3.LN 11	\$0	\$62,643	\$0	\$61,136	\$16,403	\$70,435	\$5,752	\$0	\$0	\$0	\$90,864	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$169,890	S-4.LN 53	\$0	\$90,837	\$0	\$0	\$3,080	\$13,223	\$0	\$0	\$0	\$0	\$62,751	\$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			\$3,265,009	S-4.LN 79	\$0	\$385,946	\$0	\$1,545,394	\$105,462	\$452,849	\$131,225	\$0	\$0	\$0	\$644,132	\$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			\$3,334,532	S-5.LN 43	\$0	\$777,328	\$0	\$166,861	\$227,078	\$975,064	\$24,239	\$0	\$0	\$0	\$1,163,961	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$7,076,666		\$0	\$1,316,755	\$0	\$1,773,392	\$352,024	\$1,511,571	\$161,216	\$0	\$0	\$0	\$1,961,708	\$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			\$7,076,666		\$0	\$1,316,755	\$0	\$1,773,392	\$352,024	\$1,511,571	\$161,216	\$0	\$0	\$0	\$1,961,708	\$0
25	% DISTRIBUTION			100.000%		0.000%	18.607%	0.000%	25.060%	4.974%	21.360%	2.278%	0.000%	0.000%	0.000%	27.721%	0.000%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$240	LN 2+DIRECT	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS	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		\$150,966	LN 5+DIRECT	\$0	\$30,772	\$0	\$30,047	\$8,061	\$34,614	\$2,827	\$0	\$0	\$0	\$44,646	\$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			\$151,206		\$0	\$30,772	\$0	\$30,287	\$8,061	\$34,614	\$2,827	\$0	\$0	\$0	\$44,646	\$0
32	% DISTRIBUTION			100.000%		0.000%	20.351%	0.000%	20.030%	5.331%	22.892%	1.870%	0.000%	0.000%	0.000%	29.527%	0.000%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$2,250	S-3.LN 11+DIR	\$0	\$459	\$0	\$448	\$120	\$516	\$42	\$0	\$0	\$0	\$665	\$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		\$153,732	S-5.LN 43+DIR	\$0	\$35,837	\$0	\$7,693	\$10,469	\$44,953	\$1,118	\$0	\$0	\$0	\$53,662	\$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			\$155,982		\$0	\$36,296	\$0	\$8,141	\$10,589	\$45,469	\$1,160	\$0	\$0	\$0	\$54,327	\$0

TYCOS Concord Telephone Exchange, Inc.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SWS - OPERATOR SERVICES EXCL DA			0.000%	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%	21.387%	0.000%	0.000%	0.725%	3.113%	0.000%	0.000%	0.000%	0.000%	74.775%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	30.606%	0.000%	0.000%	1.500%	2.176%	0.000%	0.000%	0.000%	0.000%	65.718%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	56.527%	0.000%	8.138%	10.657%	24.660%	0.000%	0.018%	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%	6.062%	0.000%	0.294%	18.360%	0.072%	0.252%	0.000%	0.000%	0.000%	74.960%	0.000%
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	0.000%	89.921%	0.000%
9	IX CARRIER SVC ORDER CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	43.709%	0.000%	6.292%	15.080%	34.894%	0.000%	0.025%	0.000%	0.000%	0.000%	0.000%
12	CUSTOMER OPERATIONS EXPENSES																
12	MARKETING		6610	\$970,139	INPUT	\$0	\$308,233	\$0	\$33,295	\$12,146	\$99,808	\$0	\$78	\$0	\$0	\$516,580	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$3,671	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$3,671	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$11,771	DIRECT	\$0	\$0	\$0	\$0	\$7,877	\$3,292	\$0	\$0	\$0	\$0	\$602	\$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			\$5,003	LN 3	\$0	\$1,070	\$0	\$0	\$36	\$156	\$0	\$0	\$0	\$0	\$3,741	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,003		\$0	\$1,070	\$0	\$0	\$36	\$156	\$0	\$0	\$0	\$0	\$3,741	\$0
22	LOCAL BUSINESS OFFICE		6623	1													
23	- END USER SVC ORDER PROCESSING			1.1													
24	- PRESUBSCRIPTION			1.11	\$14,455	DIRECT	\$0	\$14,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			1.12	\$97,974	LN 7	\$0	\$5,939	\$0	\$288	\$17,988	\$71	\$247	\$0	\$0	\$73,441	\$0
26	- END USER PAYMENT & COLLECTION			1.2	\$43,386	LN 4	\$0	\$13,279	\$0	\$0	\$651	\$944	\$0	\$0	\$0	\$28,512	\$0
27	- END USER BILLING INQUIRY			1.3	\$58,880	LN 8	\$0	\$3,751	\$0	\$106	\$2,000	\$0	\$78	\$0	\$0	\$52,945	\$0
28	- IX CARRIER SVC ORDER PROCESSING			1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$214,694		\$0	\$37,423	\$0	\$394	\$20,638	\$1,015	\$325	\$0	\$0	\$0	\$154,898	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING			2.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			2.11	\$4,559	AL-1, LN16	\$0	\$2,758	\$0	\$0	\$477	\$989	\$0	\$0	\$0	\$335	\$0
36	- LOCAL MESSAGE PROCESSING			2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			2.2	\$94,764	AL-1, LN18, LN19	\$0	\$28,263	\$0	\$0	\$10,814	\$22,436	\$0	\$0	\$0	\$33,251	\$0
38	- END USER COMMON LINE			2.3	\$4,988	DIRECT	\$0	\$4,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			2.4	\$48,697	LN 11	\$0	\$21,285	\$0	\$3,064	\$7,343	\$16,992	\$0	\$12	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$153,007		\$0	\$57,293	\$0	\$3,064	\$18,635	\$40,418	\$0	\$12	\$0	\$0	\$33,586	\$0
41	TOTAL CAT 1 AND CAT 2			\$367,701	LN 32+LN 40	\$0	\$94,716	\$0	\$3,458	\$39,273	\$41,432	\$325	\$12	\$0	\$0	\$188,484	\$0
42	% DISTRIBUTION			100.000%		0.000%	25.759%	0.000%	0.941%	10.681%	11.268%	0.088%	0.003%	0.000%	0.000%	51.260%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$95,089	LN 42+DIRECT	\$0	\$42,064	\$0	\$672	\$7,628	\$8,048	\$63	\$2	\$0	\$36,611	\$0
44	TOTAL SERVICES EXPENSE			\$483,235		\$0	\$137,850	\$0	\$4,130	\$58,485	\$52,929	\$388	\$15	\$0	\$0	\$229,438	\$0
45	% DISTRIBUTION			100.000%		0.000%	28.526%	0.000%	0.855%	12.103%	10.953%	0.080%	0.003%	0.000%	0.000%	47.480%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$1,453,374	LN 12+LN 44	\$0	\$446,083	\$0	\$37,425	\$70,632	\$152,737	\$388	\$92	\$0	\$0	\$746,017	\$0
47	% DISTRIBUTION			100.000%		0.000%	30.693%	0.000%	2.575%	4.860%	10.509%	0.027%	0.006%	0.000%	0.000%	51.330%	0.000%

TYCOS Concord Telephone Exchange, Inc.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.000%	S-3.LN 4	0.000%	24.112%	0.000%	13.628%	5.167%	18.432%	1.204%	0.002%	0.000%	0.000%	37.455%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2.LN 10	0.000%	20.388%	0.000%	19.900%	5.339%	22.926%	1.872%	0.000%	0.000%	0.000%	29.575%	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%	87.299%	0.000%	0.000%	0.000%	12.701%	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%	22.335%	0.000%	12.916%	5.920%	25.421%	1.329%	0.000%	0.000%	0.000%	32.079%	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			\$10,656	DIRECT	\$0	\$10,656	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,686,331	LN 1	\$0	\$406,726	\$0	\$229,694	\$87,121	\$310,798	\$20,291	\$39	\$0	\$0	\$631,663	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,696,988		\$0	\$417,383	\$0	\$229,694	\$87,121	\$310,798	\$20,291	\$39	\$0	\$0	\$631,663	\$0
14	% DISTRIBUTION			100.000%		0.000%	24.596%	0.000%	13.535%	5.134%	18.315%	1.196%	0.002%	0.000%	0.000%	37.223%	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			\$16,557,646	RECORDS	\$0	\$3,699,021	\$0	\$3,106,827	\$847,253	\$3,424,214	\$284,541	\$131	\$0	\$0	\$5,195,659	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$14,135,417	VARIOUS	\$0	\$3,150,875	\$0	\$2,788,396	\$704,893	\$2,812,200	\$252,800	\$131	\$0	\$0	\$4,426,122	\$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.			(\$2,529)	LN 6+DIRECT	\$0	(\$565)	\$0	(\$327)	(\$150)	(\$643)	(\$34)	\$0	\$0	\$0	(\$811)	\$0
27	NET TAXABLE INCOME			\$2,424,759		\$0	\$548,711	\$0	\$318,758	\$142,511	\$612,657	\$31,775	(\$0)	\$0	\$0	\$770,348	\$0
28	% DISTRIBUTION			100.000%		0.000%	22.630%	0.000%	13.146%	5.877%	25.267%	1.310%	0.000%	0.000%	0.000%	31.770%	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	\$115,246	LN 28	\$0	\$26,092	\$0	\$15,095	\$6,779	\$29,141	\$1,507	(\$0)	\$0	\$0	\$36,632	\$0
32	OPERATING STATE & LOCAL INCOME TAX		7230	\$89,288	LN 28	\$0	\$20,215	\$0	\$11,695	\$5,252	\$22,578	\$1,167	(\$0)	\$0	\$0	\$28,381	\$0
33	OPERATING TAXES - OTHER		7240	\$304,494	LN 2+DIRECT	\$0	\$67,186	\$0	\$59,307	\$15,914	\$68,336	\$5,580	\$0	\$0	\$0	\$88,171	\$0
34	PROVISION FOR DEFERRED INCOME TAX		7250	\$403,058	LN 28	\$0	\$91,254	\$0	\$52,794	\$23,707	\$101,917	\$5,270	(\$0)	\$0	\$0	\$128,117	\$0
35	TOTAL OPERATING TAXES			\$912,087		\$0	\$204,747	\$0	\$138,892	\$51,652	\$221,972	\$13,523	(\$0)	\$0	\$0	\$281,301	\$0

TYCOS Concord Telephone Exchange, Inc.

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	\$11,623	SPF	\$0	\$2,881	\$0	\$21	\$845	\$3,628	\$70	\$0	\$0	\$0	\$4,178	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.789%	0.000%	0.181%	7.269%	31.214%	0.602%	0.000%	0.000%	0.000%	35.945%	0.000%
3	ALLOCATED LOOPS - CWF	\$11,623	SPF	\$0	\$2,881	\$0	\$21	\$845	\$3,628	\$70	\$0	\$0	\$0	\$4,178	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.789%	0.000%	0.181%	7.269%	31.214%	0.602%	0.000%	0.000%	0.000%	35.945%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$1,270	TOLL MOU	\$0	\$779	\$0	\$11	\$26	\$113	\$67	\$0	\$0	\$0	\$273	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	61.347%	0.000%	0.827%	2.080%	8.928%	5.278%	0.000%	0.000%	0.000%	21.541%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$16,853	CMM	\$0	\$10,226	\$0	\$161	\$347	\$1,488	\$1,025	\$0	\$0	\$0	\$3,606	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	60.679%	0.000%	0.953%	2.057%	8.831%	6.083%	0.000%	0.000%	0.000%	21.397%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$2,336	WB CKTS	\$0	\$5	\$0	\$1,755	\$0	\$1	\$110	\$0	\$0	\$0	\$465	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.225%	0.000%	75.123%	0.008%	0.033%	4.710%	0.000%	0.000%	0.000%	19.901%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$2,353	WB CKTS	\$0	\$5	\$0	\$1,720	\$0	\$1	\$55	\$0	\$0	\$0	\$572	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.223%	0.000%	73.095%	0.008%	0.033%	2.338%	0.000%	0.000%	0.000%	24.303%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$1,775	WB CKTS Less	\$0	\$0	\$0	\$1,720	\$0	\$0	\$55	\$0	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	96.901%	0.000%	0.000%	3.099%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$222,666	DIRECT	\$0	\$134,690	\$0	\$0	\$23,291	\$48,321	\$0	\$0	\$0	\$0	\$16,364	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	60.490%	0.000%	0.000%	10.460%	21.701%	0.000%	0.000%	0.000%	0.000%	7.349%	0.000%
17	ALLOCATED USERS	\$25,044		\$0	\$5,305	\$0	\$0	\$917	\$1,903	\$0	\$0	\$0	\$0	\$16,919	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	21.183%	0.000%	0.000%	3.662%	7.599%	0.000%	0.000%	0.000%	0.000%	67.557%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	21.183%	0.000%	0.000%	3.662%	7.599%	0.000%	0.000%	0.000%	0.000%	67.557%	0.000%
CWC-1				CASH WORKING CAPITAL WORKSHEET											CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$2,315,564	S-9, LN 27	\$0	\$472,010	\$0	\$460,715	\$123,661	\$530,991	\$43,340	\$0	\$0	\$0	\$684,846	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$1,260,074	VARIOUS	\$0	\$436,983	\$0	\$205,717	\$55,199	\$237,023	\$19,354	\$0	\$0	\$0	\$305,797	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$970,139	S-11, LN 12	\$0	\$308,233	\$0	\$33,295	\$12,146	\$99,808	\$0	\$78	\$0	\$0	\$516,580	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$483,235	S-11, LN 44	\$0	\$137,850	\$0	\$4,130	\$58,485	\$52,929	\$388	\$15	\$0	\$0	\$229,438	\$0
5	CORPORATE OPERATIONS EXPENSE	\$1,696,988	S-12, LN 13	\$0	\$417,383	\$0	\$229,694	\$87,121	\$310,798	\$20,291	\$39	\$0	\$0	\$631,663	\$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)	\$115,246	S-12, LN 29 + 31	\$0	\$26,092	\$0	\$15,095	\$6,779	\$29,141	\$1,507	(\$0)	\$0	\$0	\$36,632	\$0
10	STATE INCOME TAX (ACTUAL)	\$89,288	S-12, LN 32	\$0	\$20,215	\$0	\$11,695	\$5,252	\$22,578	\$1,167	(\$0)	\$0	\$0	\$28,381	\$0
11	OTHER OPERATING TAX	\$304,494	S-12, LN 33	\$0	\$67,186	\$0	\$59,307	\$15,914	\$68,336	\$5,580	\$0	\$0	\$0	\$88,171	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$72,699	RECORDS	\$0	\$0	\$0	\$0	\$500	\$9,887	\$2,732	\$0	\$0	\$0	\$59,581	\$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	\$7,307,727		\$0	\$1,885,952	\$0	\$1,019,649	\$365,057	\$1,361,490	\$94,358	\$131	\$0	\$0	\$2,581,090	\$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	\$300,318		\$0	\$77,505	\$0	\$41,903	\$15,002	\$55,952	\$3,878	\$5	\$0	\$0	\$106,072	\$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	\$300,318		\$0	\$77,505	\$0	\$41,903	\$15,002	\$55,952	\$3,878	\$5	\$0	\$0	\$106,072	\$0

TYCOS Concord Telephone Exchange, Inc.

	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	\$113,924	\$0	\$0	\$0	\$0	\$0	\$0	\$28,918	\$0	\$4,417
48	POST MAG REVENUE REQUIREMENT	\$7,394,087	\$3,463,961	\$0	\$0	\$0	\$0	\$3,350,037	\$0	\$2,732,276	\$95,515	\$767,885

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$7,821,572	(NOTE A)	\$0	\$4,348,922	\$488,580	\$0	\$0	\$11,679	\$6,864	\$38,398	\$1,058,017	\$1,112,783	\$211,540	\$1,116	\$543,681
2		RATE OF RETURN	11.25%		11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$879,927	LN 1*LN 2	\$0	\$489,254	\$54,965	\$0	\$0	\$1,314	\$772	\$4,319	\$119,027	\$125,188	\$23,798	\$126	\$61,164
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
5		NET RETURN FOR SETTLEMENTS	\$879,927	LN 3-LN 4	\$0	\$489,254	\$54,965	\$0	\$0	\$1,314	\$772	\$4,319	\$119,027	\$125,188	\$23,798	\$126	\$61,164
6		FEDERAL INCOME TAX	\$474,287	LN 30	\$0	\$263,658	\$29,622	\$0	\$0	\$709	\$416	\$2,329	\$64,161	\$67,516	\$12,824	\$68	\$32,986
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$474,287	LN 6-LN 7	\$0	\$263,658	\$29,622	\$0	\$0	\$709	\$416	\$2,329	\$64,161	\$67,516	\$12,824	\$68	\$32,986
9		STATE AND LOCAL INCOME TAX	\$94,205	LN 36	\$0	\$52,369	\$5,884	\$0	\$0	\$141	\$83	\$463	\$12,744	\$13,410	\$2,547	\$13	\$6,552
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$94,205	LN 9-LN 10	\$0	\$52,369	\$5,884	\$0	\$0	\$141	\$83	\$463	\$12,744	\$13,410	\$2,547	\$13	\$6,552
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$5,945,668	A-8, LN 20	\$0	\$2,544,757	\$321,620	\$0	\$2,017	\$14,458	\$2,968	\$39,633	\$805,955	\$1,365,733	\$90,455	\$95,308	\$662,765
14		NONOPERATING EXP	\$0	A-8, LN 24	\$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
16		BASIS FOR GROSS RECEIPTS TAX	\$7,394,087		\$0	\$3,350,037	\$412,090	\$0	\$2,017	\$16,621	\$4,239	\$46,742	\$1,001,886	\$1,571,848	\$129,624	\$95,515	\$763,468
17		GROSS RECEIPTS/PSC TAX RATE	\$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
19		TOTAL REVENUE REQUIREMENT	\$7,394,087	LN16+LN18	\$0	\$3,350,037	\$412,090	\$0	\$2,017	\$16,621	\$4,239	\$46,742	\$1,001,886	\$1,571,848	\$129,624	\$95,515	\$763,468
		SPECIAL ACCESS INCLUDING WBI															
20		OPTIONAL GROSS UP INCOME TAX CALCULATION															
21		RETURN ON INVESTMENT	\$879,927	LN 3	\$0	\$489,254	\$54,965	\$0	\$0	\$1,314	\$772	\$4,319	\$119,027	\$125,188	\$23,798	\$126	\$61,164
22		INTEREST AND RELATED ITEMS	\$0	A-12,14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		OTHER INCOME ADJUSTMENTS	(\$892)	A-12, LN 21	\$0	(\$397)	(\$46)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$128)	(\$198)	(\$17)	(\$0)	(\$96)
24		TOTAL INCOME ADJUSTMENTS	(\$892)	LN21+LN22	\$0	(\$397)	(\$46)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$128)	(\$198)	(\$17)	(\$0)	(\$96)
25		RETURN LESS INCOME ADJ	\$880,818	LN20-LN23	\$0	\$489,650	\$55,011	\$0	\$0	\$1,316	\$773	\$4,325	\$119,155	\$125,387	\$23,815	\$126	\$61,261
26		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		FIT BASE	\$880,818		\$0	\$489,650	\$55,011	\$0	\$0	\$1,316	\$773	\$4,325	\$119,155	\$125,387	\$23,815	\$126	\$61,261
28		FEDERAL TAXABLE INCOME	\$880,818		\$0	\$489,650	\$55,011	\$0	\$0	\$1,316	\$773	\$4,325	\$119,155	\$125,387	\$23,815	\$126	\$61,261
29	0.35	FEDERAL INCOME TAX	\$474,287	LN 27*FTR	\$0	\$263,658	\$29,622	\$0	\$0	\$709	\$416	\$2,329	\$64,161	\$67,516	\$12,824	\$68	\$32,986
30		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		NET FEDERAL TAX BEFORE ITC AMORT	\$474,287	LN28-LN29	\$0	\$263,658	\$29,622	\$0	\$0	\$709	\$416	\$2,329	\$64,161	\$67,516	\$12,824	\$68	\$32,986
32		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		SIT BASE	\$1,355,105		\$0	\$753,308	\$84,633	\$0	\$0	\$2,025	\$1,189	\$6,653	\$183,316	\$192,902	\$36,639	\$193	\$94,247
34		STATE TAXABLE INCOME	\$1,355,105		\$0	\$753,308	\$84,633	\$0	\$0	\$2,025	\$1,189	\$6,653	\$183,316	\$192,902	\$36,639	\$193	\$94,247
35	0.079	STATE INCOME TAX	\$94,205	LN 33*STR	\$0	\$52,369	\$5,884	\$0	\$0	\$141	\$83	\$463	\$12,744	\$13,410	\$2,547	\$13	\$6,552
36		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NET STATE INCOME TAX BEFORE ITC AMORT	\$94,205	LN34-LN35	\$0	\$52,369	\$5,884	\$0	\$0	\$141	\$83	\$463	\$12,744	\$13,410	\$2,547	\$13	\$6,552
38		FEDERAL TAX AT MAXIMUM RATE	\$453,755		\$0	\$252,244	\$28,339	\$0	\$0	\$678	\$398	\$2,228	\$61,383	\$64,593	\$12,268	\$65	\$31,558
		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$39,856)		\$0	(\$22,156)	(\$2,489)	\$0	\$0	(\$60)	(\$35)	(\$196)	(\$5,392)	(\$5,674)	(\$1,078)	(\$6)	(\$2,772)

TYCOS Concord Telephone Exchange, Inc.

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		COMMON ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	SPECIAL ACCESS			B&C	WBI	OPERATOR
							SWITCHING	EQUAL ACCESS					DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE TERM			
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$1,506,917	A-3,LN 4	\$0	\$669,069	\$77,525	\$0	\$0	\$3,515	\$931	\$9,936	\$216,597	\$334,936	\$28,707	\$3,047	\$162,655	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,946,924	A-4,LN 21+25	\$0	\$0	\$1,946,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$19,337,530	A-4,LN 41	\$0	\$3,566,437	\$0	\$0	\$0	\$86,348	\$0	\$211,430	\$3,270,383	\$8,227,099	\$0	\$0	\$3,975,833	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$15,701,394	A-5,LN 21	\$0	\$12,871,320	\$0	\$0	\$0	\$0	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0
7	2680	TANGIBLE ASSETS	\$14,388	A-3,LN 14	\$0	\$6,400	\$743	\$0	\$0	\$34	\$9	\$95	\$2,072	\$3,204	\$275	\$1	\$1,556	\$0
8	2690	INTANGIBLE ASSETS	\$230,516	A-3,LN 15	\$0	\$102,628	\$11,694	\$0	\$0	\$539	\$143	\$1,524	\$33,228	\$51,383	\$4,405	\$18	\$24,953	\$0
9		TOTAL PLANT IN SERVICE	\$38,737,668		\$0	\$17,215,853	\$2,036,885	\$0	\$0	\$90,436	\$23,955	\$255,598	\$5,572,391	\$8,616,622	\$738,293	\$3,066	\$4,184,568	\$0
10		% DISTRIBUTION	100.000%		0.000%	44.442%	5.258%	0.000%	0.000%	0.233%	0.062%	0.660%	14.385%	22.244%	1.906%	0.008%	10.802%	0.000%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$484,787	A-6,LN 13	\$0	\$216,384	\$23,298	\$0	\$0	\$1,138	\$302	\$3,215	\$70,087	\$108,391	\$9,300	\$38	\$52,634	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6,LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$39,222,455		\$0	\$17,432,238	\$2,060,183	\$0	\$0	\$91,573	\$24,257	\$258,814	\$5,642,478	\$8,725,012	\$747,593	\$3,105	\$4,237,202	\$0
16		% DISTRIBUTION	100.000%		0.000%	44.445%	5.253%	0.000%	0.000%	0.233%	0.062%	0.660%	14.386%	22.245%	1.906%	0.008%	10.803%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$30,752,801	A-7,LN 9	\$0	\$12,796,200	\$1,534,994	\$0	\$0	\$78,389	\$16,993	\$216,170	\$4,491,638	\$7,468,794	\$523,759	\$2,006	\$3,623,858	\$0
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$3,619	A-7,LN 17	\$0	\$1,567	\$287	\$0	\$0	\$8	\$2	\$23	\$505	\$780	\$66	\$0	\$379	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$882,136	A-7,LN 28	\$0	\$391,271	\$48,596	\$0	\$0	\$2,053	\$544	\$5,802	\$126,544	\$195,578	\$16,763	\$1	\$94,985	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$7,583,898		\$0	\$4,243,200	\$476,306	\$0	\$0	\$11,124	\$6,717	\$36,818	\$1,023,792	\$1,059,860	\$207,004	\$1,098	\$517,980	\$0
25		% DISTRIBUTION	100.000%		0.000%	55.950%	6.280%	0.000%	0.000%	0.147%	0.089%	0.485%	13.500%	13.975%	2.730%	0.014%	6.830%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$118,056	A-3,LN 16	\$0	\$52,525	\$6,071	\$0	\$0	\$276	\$73	\$780	\$17,004	\$26,294	\$2,254	\$9	\$12,769	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3,LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$119,617	A-3,LN 10	\$0	\$53,197	\$6,203	\$0	\$0	\$279	\$74	\$790	\$17,221	\$26,629	\$2,282	\$9	\$12,932	\$0
31		NET TELEPHONE PLANT,M&S AND CASH WORKING CAPITAL	\$7,821,572		\$0	\$4,348,922	\$488,580	\$0	\$0	\$11,679	\$6,864	\$38,388	\$1,058,017	\$1,112,783	\$211,540	\$1,116	\$543,681	\$0
32		% DISTRIBUTION	100.000%		0.000%	55.602%	6.247%	0.000%	0.000%	0.149%	0.088%	0.491%	13.527%	14.227%	2.705%	0.014%	6.951%	0.000%

TYCOS Concord Telephone Exchange, Inc.

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	SPECIAL ACCESS DEDICATED TRANSPORT TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR	
		BASIS FOR GENERAL SUPPORT FACILITIES																
1a		CENTRAL OFFICE EQUIPMENT	\$21,284,453	A-4, LN 42	\$0	\$3,566,437	\$1,946,924	\$0	\$0	\$86,348	\$0	\$211,430	\$3,270,383	\$8,227,099	\$0	\$0	\$3,975,833	\$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	\$15,701,394	A-5, LN 23	\$0	\$12,871,320	\$0	\$0	\$0	\$0	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0
1d		TOTAL	\$36,985,847		\$0	\$16,437,756	\$1,946,924	\$0	\$0	\$86,348	\$22,872	\$244,043	\$5,320,495	\$8,227,099	\$704,906	\$0	\$3,995,404	\$0
1e		% DISTRIBUTION	100.000%		0.000%	44.443%	5.264%	0.000%	0.000%	0.233%	0.062%	0.660%	14.385%	22.244%	1.906%	0.000%	10.803%	0.000%
	2110	GENERAL SUPPORT ASSETS																
2		ALLOCATED	\$1,424,962	LN 1e	\$0	\$634,010	\$73,345	\$0	\$0	\$3,331	\$883	\$9,415	\$205,250	\$317,390	\$27,204	\$0	\$154,134	\$0
3		GENERAL PURPOSE COMPUTERS	\$81,955	LN 1e & DIRECT	\$0	\$35,059	\$4,179	\$0	\$0	\$184	\$49	\$520	\$11,347	\$17,546	\$1,503	\$3,047	\$8,521	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$1,506,917		\$0	\$669,069	\$77,525	\$0	\$0	\$3,515	\$931	\$9,936	\$216,597	\$334,936	\$28,707	\$3,047	\$162,655	\$0
5		% DISTRIBUTION	100.000%		0.000%	44.400%	5.145%	0.000%	0.000%	0.233%	0.062%	0.659%	14.374%	22.227%	1.905%	0.202%	10.794%	0.000%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$38,492,764		\$0	\$17,106,825	\$2,024,448	\$0	\$0	\$89,863	\$23,803	\$253,979	\$5,537,092	\$8,562,035	\$733,613	\$3,047	\$4,158,059	\$0
7		% DISTRIBUTION	100.000%		0.000%	44.442%	5.259%	0.000%	0.000%	0.233%	0.062%	0.660%	14.385%	22.243%	1.906%	0.008%	10.802%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, IOT, CWF, GENERAL SUPPORT																
10		AND EQUAL ACCESS EQUIPMENT	\$38,492,764		\$0	\$17,106,825	\$2,024,448	\$0	\$0	\$89,863	\$23,803	\$253,979	\$5,537,092	\$8,562,035	\$733,613	\$3,047	\$4,158,059	\$0
10		% DISTRIBUTION	100.000%		0.000%	44.442%	5.259%	0.000%	0.000%	0.233%	0.062%	0.660%	14.385%	22.243%	1.906%	0.008%	10.802%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	\$0	\$6,400	\$743	\$0	\$0	\$34	\$9	\$95	\$2,072	\$3,204	\$275	\$1	\$1,556	\$0
13		LEASEHOLD IMPROVEMENTS	\$14,388	LN 10	\$0	\$6,400	\$743	\$0	\$0	\$34	\$9	\$95	\$2,072	\$3,204	\$275	\$1	\$1,556	\$0
14		TOTAL	\$14,388		\$0	\$6,400	\$743	\$0	\$0	\$34	\$9	\$95	\$2,072	\$3,204	\$275	\$1	\$1,556	\$0
15	2690	INTANGIBLE ASSETS	\$230,516	LN 10	\$0	\$102,628	\$11,694	\$0	\$0	\$539	\$143	\$1,524	\$33,228	\$51,383	\$4,405	\$18	\$24,953	\$0
16	1220	MATERIALS AND SUPPLIES	\$118,056	LN 10	\$0	\$52,525	\$6,071	\$0	\$0	\$276	\$73	\$780	\$17,004	\$26,294	\$2,254	\$9	\$12,769	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS																
22		FOR APPORTIONING PRESUBSCRIPTION	\$19,498,918		\$0	\$17,106,825	\$2,024,448	\$0	\$0	\$89,863	\$23,803	\$253,979	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	87.732%	10.382%	0.000%	0.000%	0.461%	0.122%	1.303%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING																
24		CARRIER ACCESS BILLING EXPENSES	\$20,548,090		\$0	\$0	\$1,946,924	\$0	\$0	\$86,348	\$22,872	\$244,043	\$5,320,495	\$8,227,099	\$704,906	\$0	\$3,995,404	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	9.475%	0.000%	0.000%	0.420%	0.111%	1.188%	25.893%	40.038%	3.431%	0.000%	19.444%	0.000%

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS DEDICATED TRANSPORT TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS															
2		STANDARD WORK SECONDS															
3		- MANUAL BOARDS	100.00%	AL-1.LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4		- TSPS COMPLEX	100.00%	AL-1.LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
5		EQUIVALENT ACCESS LINES - MSG COE	100.00%	AL-1.LN 2	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5		IX CIRCUIT TERMINATIONS - MSG COE	100.00%	AL-1.LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	26.75%	0.00%	73.25%	0.00%	0.00%	0.00%	0.00%	0.00%
6		CENTRAL OFFICE EQUIPMENT															
6	2220	OPERATOR SYSTEMS															
7		MANUAL SWITCHBOARDS	\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		AUXILIARY SWITCHBOARDS															
9		- DIRECTORY ASSISTANCE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		- INTERCEPT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		SERVICE OBSERVING BOARDS	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TSPS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- OPERATOR	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- RTA	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- OTHER	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT															
19		ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL TANDEM SWITCH	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT															
23		ACCESS	\$1,946,924	DIRECT	\$0	\$0	\$1,946,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		EQUAL ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		TOTAL LOCAL SWITCH	\$1,946,924		\$0	\$0	\$1,946,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$1,946,924		\$0	\$0	\$1,946,924	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		% DISTRIBUTION	100.00%		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

TYCOS Concord Telephone Exchange, Inc.

A-4.2af2 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	\$6,975,582	DIRECT	\$0	\$0	\$0	\$0	\$0	\$9,143	\$0	\$0	\$2,990,606	\$0	\$0	\$0	\$3,975,833	\$0
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$70,343	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,343	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$3,846,213	LN 4/DIRECT	\$0	\$3,566,437	\$0	\$0	\$0	\$0	\$0	\$0	\$279,777	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$8,445,392	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$77,205	\$0	\$211,430	\$0	\$8,156,756	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$8,445,392		\$0	\$0	\$0	\$0	\$0	\$77,205	\$0	\$211,430	\$0	\$8,156,756	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$19,337,530		\$0	\$3,566,437	\$0	\$0	\$0	\$86,348	\$0	\$211,430	\$3,270,383	\$8,227,099	\$0	\$0	\$3,975,833	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$21,284,453		\$0	\$3,566,437	\$1,946,924	\$0	\$0	\$86,348	\$0	\$211,430	\$3,270,383	\$8,227,099	\$0	\$0	\$3,975,833	\$0
43		% DISTRIBUTION	100.000%		0.000%	16.756%	9.147%	0.000%	0.000%	0.406%	0.000%	0.993%	15.365%	38.653%	0.000%	0.000%	18.680%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0.000%	LN 17	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	18.443%	0.000%	0.000%	0.000%	0.447%	0.000%	1.093%	16.912%	42.545%	0.000%	0.000%	20.560%	0.000%

TYCOS Concord Telephone Exchange, Inc.

A-5.1of1 INFORMATION ORIGINATION/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%	34.12%	65.88%	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	\$12,965,196	LN 1/DIRECT	\$0	\$12,871,320	\$0	\$0	\$0	\$0	\$0	\$0	\$93,876	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$1,981,787	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$5,980	\$0	\$1,956,236	\$0	\$0	\$0	\$19,571	\$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	\$704,129	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704,129	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$50,282	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$16,891	\$32,613	\$0	\$0	\$778	\$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	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$15,701,394		\$0	\$12,871,320	\$0	\$0	\$0	\$0	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0
22		% DISTRIBUTION	100.000%		0.000%	81.976%	0.000%	0.000%	0.000%	0.000%	0.146%	0.208%	13.057%	0.000%	4.489%	0.000%	0.125%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$15,701,394		\$0	\$12,871,320	\$0	\$0	\$0	\$0	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0
24		% DISTRIBUTION	100.000%		0.000%	81.976%	0.000%	0.000%	0.000%	0.000%	0.146%	0.208%	13.057%	0.000%	4.489%	0.000%	0.125%	0.000%

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE			SPECIAL ACCESS					B&C	WBI	OPERATOR		
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON	TRANSPORT	FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM				CHANNEL MILEAGE TERM	FACILITY
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$992,915	A-3.LN 5	\$0	\$441,012	\$50,709	\$0	\$0	\$2,317	\$614	\$6,549	\$142,777	\$220,786	\$18,926	\$2,006	\$107,219	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$1,484,285	A-4.LN 47	\$0	\$0	\$1,484,285	\$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	\$17,035,925	A-4.LN 48	\$0	\$3,141,909	\$0	\$0	\$0	\$76,071	\$0	\$186,265	\$2,881,058	\$7,248,009	\$0	\$0	\$3,502,613	\$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	\$11,239,676	A-5.LN 22	\$0	\$9,213,278	\$0	\$0	\$0	\$0	\$16,379	\$23,356	\$1,467,803	\$0	\$504,854	\$0	\$14,025	\$0
9		TOTAL ACCUM DEPR - TPIS	\$30,752,801		\$0	\$12,796,200	\$1,534,994	\$0	\$0	\$78,389	\$16,993	\$216,170	\$4,491,638	\$7,468,794	\$523,759	\$2,006	\$3,623,858	\$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	\$30,752,801		\$0	\$12,796,200	\$1,534,994	\$0	\$0	\$78,389	\$16,993	\$216,170	\$4,491,638	\$7,468,794	\$523,759	\$2,006	\$3,623,858	\$0
12		% DISTRIBUTION	100.000%		0.000%	41.610%	4.991%	0.000%	0.000%	0.255%	0.055%	0.703%	14.606%	24.287%	1.703%	0.007%	11.784%	0.000%
		ACCUMULATED AMORTIZATION																
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$3,619	A-3.LN 10	\$0	\$1,567	\$287	\$0	\$0	\$8	\$2	\$23	\$505	\$780	\$66	\$0	\$379	\$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	\$3,619		\$0	\$1,567	\$287	\$0	\$0	\$8	\$2	\$23	\$505	\$780	\$66	\$0	\$379	\$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	\$3,619		\$0	\$1,567	\$287	\$0	\$0	\$8	\$2	\$23	\$505	\$780	\$66	\$0	\$379	\$0
21		% DISTRIBUTION	100.000%		0.000%	43.304%	7.929%	0.000%	0.000%	0.226%	0.060%	0.639%	13.958%	21.565%	1.832%	0.008%	10.478%	0.000%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	(\$1,428)	A-3.LN 5	\$0	(\$667)	\$5	\$0	\$0	(\$4)	(\$1)	(\$10)	(\$218)	(\$337)	(\$29)	(\$3)	(\$164)	\$0
24		CENTRAL OFFICE EQUIP	\$485,883	A-4.LN 43	\$0	\$81,051	\$46,434	\$0	\$0	\$1,962	\$0	\$4,805	\$74,326	\$186,953	\$0	\$0	\$30,352	\$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	\$357,347	A-5.LN 22	\$0	\$292,978	\$0	\$0	\$0	\$0	\$520	\$741	\$46,639	\$0	\$16,025	\$0	\$444	\$0
27		UNDISTRIBUTED	\$40,334	A-3.LN 10	\$0	\$17,910	\$2,158	\$0	\$0	\$94	\$25	\$266	\$5,796	\$8,962	\$768	\$3	\$4,353	\$0
28		TOTAL NET DEFERRED INC TAX	\$882,136		\$0	\$391,271	\$48,596	\$0	\$0	\$2,053	\$544	\$5,802	\$126,544	\$195,578	\$16,763	\$1	\$94,985	\$0
29		% DISTRIBUTION	100.000%		0.000%	44.355%	5.509%	0.000%	0.000%	0.233%	0.062%	0.656%	14.345%	22.171%	1.900%	0.000%	10.768%	0.000%
30	4040&	CUST, DEPOSITS & OTHER DEF CRS-NET																
31	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37																		

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	SPECIAL ACCESS				B&C	WBI	OPERATOR
												DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE	FACILITY			
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$5,712	A-9/LN 6	\$0	\$2,540	\$297	\$0	\$0	\$13	\$4	\$38	\$822	\$1,272	\$109	\$0	\$617	\$0
3	6210	GENERAL SUPPORT EXPENSE	\$313,091	A-9/LN 7	\$0	\$138,949	\$16,255	\$0	\$0	\$730	\$193	\$2,063	\$44,978	\$69,552	\$5,960	\$634	\$33,777	\$0
4	6310	CENTRAL OFFICE EXPENSE	\$352,660	A-9/LN 15	\$0	\$46,253	\$101,874	\$0	\$0	\$1,120	\$0	\$2,742	\$42,413	\$106,696	\$0	\$0	\$51,562	\$0
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9/LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6510	CABLE AND WIRE FACILITIES EXP	\$261,082	A-9/LN 24	\$0	\$214,024	\$0	\$0	\$0	\$380	\$542	\$34,089	\$0	\$1,721	\$0	\$325	\$0	\$0
7	6610	OTHER PLANT EXPENSE	(\$0)	A-10/LN 6	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
8	6630	NETWORK OPERATIONS EXPENSE	\$419,633	A-10/LN 7	\$0	\$186,610	\$21,829	\$0	\$0	\$980	\$260	\$2,771	\$60,407	\$93,409	\$8,005	\$0	\$45,363	\$0
9	6540	ACCESS / USF EXPENSE	\$226,131	A-10/LN 8	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$342,285	A-11/LN 1	\$0	\$152,224	\$17,751	\$0	\$0	\$800	\$212	\$2,260	\$49,277	\$76,199	\$6,530	\$27	\$37,005	\$0
8	6620	SERVICES EXPENSE	\$141,702	A-11/LN29	\$0	\$31,172	\$5,269	\$0	\$1,534	\$241	\$64	\$681	\$9,064	\$14,017	\$1,201	\$71,651	\$6,807	\$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	\$648,324	A-12/LN 9	\$0	\$313,708	\$51,335	\$0	\$482	\$1,221	\$350	\$3,489	\$75,778	\$113,531	\$10,540	\$22,733	\$55,157	\$0
13	6730	SUBTOTAL OPERATING EXPENSE	\$2,710,620		\$0	\$1,311,610	\$214,609	\$0	\$2,017	\$5,105	\$1,462	\$14,586	\$316,830	\$474,676	\$44,067	\$95,045	\$230,613	\$0
14		% DISTRIBUTION	100.00%		0.00%	48.388%	7.917%	0.00%	0.074%	0.188%	0.054%	11.688%	17.512%	1.626%	3.506%	8.508%	0.00%	
15	6560	DEPRECIATION AND AMORTIZATION	\$3,152,530	A-10/LN 19-27	\$0	\$1,212,780	\$100,455	\$0	\$0	\$9,058	\$1,491	\$24,304	\$476,666	\$863,001	\$45,938	\$255	\$418,581	\$0
16	7200	OTHER OPERATING TAX	\$126,955	A-12/LN 25	\$0	\$56,453	\$6,602	\$0	\$0	\$297	\$79	\$838	\$18,274	\$28,258	\$4,222	\$10	\$13,723	\$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	5240/7100/7	RENT REVENUES/ OTHER INC/ G+L	(\$44,437)	A-10/LN 35	\$0	(\$36,085)	(\$47)	\$0	(\$2)	(\$94)	(\$96)	(\$5,814)	(\$20)	(\$19,972)	(\$2)	(\$152)	(\$0)	\$0
20		TOTAL OPERATING EXP & TAX	\$5,945,668		\$0	\$2,544,757	\$321,620	\$0	\$2,017	\$14,458	\$2,968	\$39,633	\$805,955	\$1,365,733	\$90,455	\$95,308	\$662,755	\$0

TYCOS Concord Telephone Exchange, Inc.

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 MILEAGE TERM	B&C	WBI	OPERATOR	
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$38,492,764	VARIOUS	\$0	\$17,106,825	\$2,024,448	\$0	\$0	\$89,863	\$23,803	\$253,979	\$5,537,092	\$8,562,035	\$733,613	\$3,047	\$4,158,059	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$38,492,764		\$0	\$17,106,825	\$2,024,448	\$0	\$0	\$89,863	\$23,803	\$253,979	\$5,537,092	\$8,562,035	\$733,613	\$3,047	\$4,158,059	\$0
		% DISTRIBUTION	100.000%		0.000%	44.442%	5.259%	0.000%	0.000%	0.233%	0.062%	0.660%	14.385%	22.243%	1.906%	0.008%	10.802%	0.000%
5		PLANT SPECIFIC EXPENSES																
6		GENERAL SUPPORT EXPENSE																
7	6110	NETWORK SUPPORT	\$5,712	LN 4	\$0	\$2,540	\$297	\$0	\$0	\$13	\$4	\$38	\$822	\$1,272	\$109	\$0	\$617	\$0
8	6120	GENERAL SUPPORT	\$313,091	A-3, LN 5	\$0	\$138,949	\$16,255	\$0	\$0	\$730	\$193	\$2,063	\$44,978	\$69,552	\$5,960	\$634	\$33,777	\$0
9		TOTAL GENERAL SUPPORT EXP	\$318,804		\$0	\$141,489	\$16,552	\$0	\$0	\$743	\$197	\$2,101	\$45,801	\$70,823	\$6,069	\$634	\$34,394	\$0
10		% DISTRIBUTION	100.000%		0.000%	44.381%	5.192%	0.000%	0.000%	0.233%	0.062%	0.659%	14.366%	22.215%	1.904%	0.199%	10.789%	0.000%
11		CENTRAL OFFICE EXPENSE																
12	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$101,874	A-4, LN 47	\$0	\$0	\$101,874	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$250,786	A-4, LN 48	\$0	\$46,253	\$0	\$0	\$0	\$1,120	\$0	\$2,742	\$42,413	\$106,696	\$0	\$0	\$51,562	\$0
15		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL CENTRAL OFFICE EXPENSE	\$352,660		\$0	\$46,253	\$101,874	\$0	\$0	\$1,120	\$0	\$2,742	\$42,413	\$106,696	\$0	\$0	\$51,562	\$0
17		% DISTRIBUTION	100.000%		0.000%	13.115%	28.887%	0.000%	0.000%	0.318%	0.000%	0.778%	12.027%	30.255%	0.000%	0.000%	14.621%	0.000%
18	6310	INFORMATION ORIG/TERM EXPENSE																
19		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		% 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%
25	6410	CABLE AND WIRE FACILITIES EXPENSE	\$261,082	A-5, LN 22	\$0	\$214,024	\$0	\$0	\$0	\$0	\$380	\$542	\$34,089	\$0	\$11,721	\$0	\$325	\$0
26		TOTAL PLANT SPECIFIC EXPENSE	\$932,546		\$0	\$401,765	\$118,426	\$0	\$0	\$1,863	\$577	\$5,385	\$122,303	\$177,520	\$17,791	\$634	\$86,282	\$0
27		% DISTRIBUTION	100.000%		0.000%	43.083%	12.699%	0.000%	0.000%	0.200%	0.062%	0.577%	13.115%	19.036%	1.908%	0.068%	9.252%	0.000%

TYCOS Concord Telephone Exchange, Inc.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE	TRAFFIC SENSITIVE			SPECIAL ACCESS			B&C	WBI	OPERATOR				
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT	COMMON TRANSPORT TERM	DEDICATED TRANSPORT TERM				CHANNEL MILEAGE TERM			
1		CENTRAL OFFICE EQUIPMENT	\$21,284,453	A-4.LN 38	\$0	\$3,566,437	\$1,946,924	\$0	\$0	\$86,348	\$0	\$211,430	\$3,270,383	\$8,227,099	\$0	\$0	\$3,975,833	\$0
2		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$15,701,394	A-5.LN 21	\$0	\$12,871,320	\$0	\$0	\$0	\$0	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0
4		TOTAL	\$36,985,847		\$0	\$16,437,756	\$1,946,924	\$0	\$0	\$86,348	\$22,872	\$244,043	\$5,320,495	\$8,227,099	\$704,906	\$0	\$3,995,404	\$0
5		% DISTRIBUTION	100.000%		0.000%	44.443%	5.264%	0.000%	0.000%	0.233%	0.062%	0.660%	14.385%	22.244%	1.906%	0.000%	10.803%	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	\$419,633	LN 5	\$0	\$186,610	\$21,829	\$0	\$0	\$980	\$260	\$2,771	\$60,407	\$93,409	\$8,005	\$0	\$45,363	\$0
8	6540	ACCESS / USF EXPENSE	\$226,131	DIRECT	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$123,779	A-3.LN 5	\$0	\$54,951	\$6,384	\$0	\$0	\$289	\$76	\$816	\$17,789	\$27,508	\$2,358	\$250	\$13,359	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$90,837	A-4.LN 47	\$0	\$0	\$90,837	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$1,931,341	A-4.LN 48	\$0	\$356,206	\$0	\$0	\$0	\$8,624	\$0	\$21,117	\$326,644	\$821,662	\$0	\$0	\$397,088	\$0
14		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$944,189	A-5.LN 22	\$0	\$773,991	\$0	\$0	\$0	\$1,376	\$1,961	\$123,289	\$0	\$42,395	\$0	\$1,177	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$3,090,146		\$0	\$1,185,148	\$97,221	\$0	\$0	\$8,912	\$1,452	\$23,894	\$467,721	\$849,170	\$44,753	\$250	\$411,624	\$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	\$3,090,146		\$0	\$1,185,148	\$97,221	\$0	\$0	\$8,912	\$1,452	\$23,894	\$467,721	\$849,170	\$44,753	\$250	\$411,624	\$0
20		% DISTRIBUTION	100.000%		0.000%	38.352%	3.146%	0.000%	0.000%	0.288%	0.047%	0.773%	15.136%	27.480%	1.448%	0.008%	13.321%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$240	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$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	\$240		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$240	\$0
25	6564	INTANGIBLE ASSETS	\$62,143	A-3.LN 10	\$0	\$27,632	\$3,234	\$0	\$0	\$145	\$38	\$410	\$8,945	\$13,831	\$1,185	\$5	\$6,717	\$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	\$62,383		\$0	\$27,632	\$3,234	\$0	\$0	\$145	\$38	\$410	\$8,945	\$13,831	\$1,185	\$5	\$6,957	\$0
28		% DISTRIBUTION	100.000%		0.000%	44.294%	5.184%	0.000%	0.000%	0.233%	0.062%	0.658%	14.338%	22.172%	1.900%	0.008%	11.152%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$3,798,294		\$0	\$1,625,521	\$122,284	\$0	\$0	\$10,038	\$1,750	\$27,075	\$537,072	\$956,410	\$53,943	\$255	\$463,944	\$0
30		% DISTRIBUTION	100.000%		0.000%	42.796%	3.219%	0.000%	0.000%	0.264%	0.046%	0.713%	14.140%	25.180%	1.420%	0.007%	12.215%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7	GEN SUPPORT ASSETS	\$906	A-3.LN 5	\$0	\$402	\$47	\$0	\$0	\$2	\$1	\$6	\$130	\$201	\$17	\$2	\$98	\$0
32	5240/7100/7	CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7	CABLE & WIRE FACILITIES	\$43,530	A-5.LN 22	\$0	\$35,683	\$0	\$0	\$0	\$0	\$63	\$90	\$5,684	\$0	\$1,955	\$0	\$54	\$0
34	5240/7100/7	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$44,437		\$0	\$36,086	\$47	\$0	\$0	\$2	\$64	\$96	\$5,814	\$201	\$1,972	\$2	\$152	\$0

TYCOS Concord Telephone Exchange, Inc.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR		
1	6610	CUSTOMER OPERATIONS EXPENSES	\$342,285	A-3,LN 10	\$0	\$152,224	\$17,751	\$0	\$0	\$800	\$212	\$2,260	\$49,277	\$76,199	\$6,530	\$27	\$37,005	\$0
2		MARKETING																
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS	\$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	\$1,070	DIRECT	\$0	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING	\$14,158	A-3,LN 22	\$0	\$12,462	\$1,428	\$0	\$0	\$65	\$17	\$185	\$0	\$0	\$0	\$0	\$0	\$0
10		- PRESUBSCRIPTION	\$6,100	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,100	\$0	\$0	\$0
11		- OTHER	\$13,279	AL-1,LN 13	\$0	\$4,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,991	\$0	\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$3,857	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,857	\$0	\$0	\$0
13		- END USER BILLING INQUIRY	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$37,393		\$0	\$16,749	\$1,428	\$0	\$0	\$65	\$17	\$185	\$0	\$0	\$18,948	\$0	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,758	\$0	\$0	\$0
21		- TOLL TICKET PROCESSING	\$2,758	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$28,263	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,263	\$0	\$0	\$0
24		- END USER COMMON LINE	\$4,988	DIRECT	\$0	\$4,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$24,349	A-3,LN 24	\$0	\$0	\$2,250	\$0	\$0	\$103	\$27	\$290	\$6,321	\$9,774	\$838	\$0	\$4,747	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$60,357		\$0	\$4,988	\$2,250	\$0	\$0	\$103	\$27	\$290	\$6,321	\$9,774	\$838	\$31,020	\$4,747	\$0
27		TOTAL CAT 1 AND CAT 2	\$97,750		\$0	\$21,737	\$3,678	\$0	\$0	\$168	\$45	\$475	\$6,321	\$9,774	\$838	\$49,968	\$4,747	\$0
28		% DISTRIBUTION	100.000%		0.000%	22.238%	3.763%	0.000%	0.000%	0.172%	0.046%	0.486%	6.466%	9.999%	0.857%	51.118%	4.856%	0.000%
29	3.0	ALL OTHER CUSTOMER SERVICE	\$42,881	LN 34	\$0	\$9,435	\$1,591	\$0	\$464	\$73	\$19	\$206	\$2,744	\$4,243	\$364	\$21,683	\$2,060	\$0
30		TOTAL SERVICES EXPENSE	\$141,702		\$0	\$31,172	\$5,269	\$0	\$1,534	\$241	\$64	\$681	\$9,064	\$14,017	\$1,201	\$71,651	\$6,807	\$0
31		% DISTRIBUTION	100.000%		0.000%	21.998%	3.718%	0.000%	1.083%	0.170%	0.045%	0.481%	6.397%	9.892%	0.848%	50.565%	4.804%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$483,986		\$0	\$183,396	\$23,020	\$0	\$1,534	\$1,041	\$276	\$2,942	\$58,341	\$90,216	\$7,732	\$71,678	\$43,812	\$0
33		% DISTRIBUTION	100.000%		0.000%	37.893%	4.756%	0.000%	0.317%	0.215%	0.057%	0.608%	12.054%	18.640%	1.598%	14.810%	9.052%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$98,820		\$0	\$21,737	\$3,678	\$0	\$1,070	\$168	\$45	\$475	\$6,321	\$9,774	\$838	\$49,968	\$4,747	\$0
		% DISTRIBUTION	100.000%		0.000%	21.997%	3.722%	0.000%	1.083%	0.170%	0.045%	0.481%	6.396%	9.891%	0.848%	50.565%	4.803%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001194	0.00992155	0.040765483	0.036331708	0.036707395	0.5827986	0.068713529	

TYCOS Concord Telephone Exchange, Inc.

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	\$932,546	A-9, LN 25	\$0	\$401,765	\$118,426	\$0	\$0	\$1,863	\$577	\$5,385	\$122,303	\$177,520	\$17,791	\$634	\$86,282	\$0
3		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0
4		NETWORK OPERATIONS EXPENSE	\$419,633	A-10, LN 8	\$0	\$186,610	\$21,829	\$0	\$0	\$980	\$260	\$2,771	\$60,407	\$93,409	\$8,005	\$0	\$45,363	\$0
5		ACCESS CHARGE EXPENSE	\$226,131	A-10, LN 9	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$483,986	A-11, LN 31	\$0	\$183,396	\$23,020	\$0	\$1,534	\$1,041	\$276	\$2,942	\$58,341	\$90,216	\$7,732	\$71,678	\$43,812	\$0
7		TOTAL BIG THREE EXPENSES	\$2,062,296		\$0	\$997,902	\$163,275	\$0	\$1,534	\$3,884	\$1,113	\$11,098	\$241,051	\$361,144	\$33,527	\$72,312	\$175,456	\$0
		% DISTRIBUTION	100.000%		0.000%	48.388%	7.917%	0.000%	0.074%	0.188%	0.054%	0.538%	11.688%	17.512%	1.626%	3.506%	8.508%	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	\$648,324	LN 7	\$0	\$313,708	\$51,335	\$0	\$482	\$1,221	\$350	\$3,489	\$75,778	\$113,531	\$10,540	\$22,733	\$55,157	\$0
11		TOTAL CORPORATE OPERATIONS	\$648,324		\$0	\$313,708	\$51,335	\$0	\$482	\$1,221	\$350	\$3,489	\$75,778	\$113,531	\$10,540	\$22,733	\$55,157	\$0
		% DISTRIBUTION	100.000%		0.000%	48.387%	7.918%	0.000%	0.074%	0.188%	0.054%	0.538%	11.688%	17.512%	1.626%	3.506%	8.508%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(\$892)	A-3, LN 10	\$0	(\$397)	(\$46)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$128)	(\$198)	(\$17)	(\$0)	(\$96)	\$0
21		TOTAL	(\$892)		\$0	(\$397)	(\$46)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$128)	(\$198)	(\$17)	(\$0)	(\$96)	\$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	\$126,955	A-3, LN 10	\$0	\$56,453	\$6,602	\$0	\$0	\$297	\$79	\$838	\$18,274	\$28,258	\$2,422	\$10	\$13,723	\$0
26		TOTAL OPERATING TAXES	\$126,955		\$0	\$56,453	\$6,602	\$0	\$0	\$297	\$79	\$838	\$18,274	\$28,258	\$2,422	\$10	\$13,723	\$0