

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	\$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
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	\$2,971,791	LN1*LN 2	\$0	\$670,530	\$0	\$412,650	\$170,928	\$732,945	\$40,623	\$1	\$0	\$0	\$944,115
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	\$2,971,791	LN3-LN4	\$0	\$670,530	\$0	\$412,650	\$170,928	\$732,945	\$40,623	\$1	\$0	\$0	\$944,115
6	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
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	\$1,601,557	LN 6-LN 7	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
9	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
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	\$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)	\$0		\$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.

OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	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
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	-\$569	\$0	-\$352	-\$146	-\$626	-\$35	\$0	\$0	\$0	-\$902
23	TOTAL INCOME ADJUSTMENTS	-\$2,529	LN 21+22	\$0	-\$569	\$0	-\$352	-\$146	-\$626	-\$35	\$0	\$0	\$0	-\$802
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$2,974,320		\$0	\$671,099	\$0	\$413,002	\$171,073	\$733,571	\$40,657	\$1	\$0	\$0	\$944,917
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
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	\$1,601,557	LN26-LN27	\$0	\$361,361	\$0	\$222,385	\$92,116	\$395,000	\$21,892	\$0	\$0	\$0	\$508,802
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	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
31	STATE INCOME TAX @	6.50%	LN 30*FIT	\$0	\$71,775	\$0	\$44,171	\$18,297	\$78,457	\$4,348	\$0	\$0	\$0	\$101,061
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	\$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&amp;S AND WORKING CAPITAL

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$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
2	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
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		\$32,648,937	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
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		\$55,903,161	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
7	TANGIBLE ASSETS	2680		\$35,713	S-3.LN 29	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
8	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
9	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
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
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		\$694,716	S-6.LN 15	\$0	\$157,424	\$0	\$127,335	\$35,662	\$153,130	\$11,857	\$0	\$0	\$0	\$209,308	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6.LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT												\$0
16	GOODWILL	2007		\$0	DIRECT												\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$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
18	% 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
19	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
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		\$35,713	S-7.LN 23	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7.LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	3600		\$0	S-7.LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$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
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			\$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
27	% 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
28	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
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		\$316,489		\$0	\$86,021	\$0	\$39,442	\$15,586	\$57,972	\$3,627	\$6	\$0	\$0	\$113,835	\$0
35	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
36	% 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 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)			\$3,503,402	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																	
CAPITAL LEASES 2681																	
15	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$35,713	LN 11+DIRECT	\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
22	GENERAL SUPPORT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$35,713		\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
28	TOTAL TANGIBLE ASSETS			\$35,713		\$0	\$8,093	\$0	\$6,546	\$1,833	\$7,872	\$610	\$0	\$0	\$0	\$10,760	\$0
29	% 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
30	GEN SUPPORT ASSETS, COE, INFORMATION																
31	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
32	% 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 2690																	
34	ALLOCATED			\$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
SEPARATION FACTORS												
1	STANDARD WORK SECONDS											
2	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	\$0
3	- SEPARATE TOLL BOARDS			\$0		\$0	\$0	\$0				
4	- DSA BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
5	- DSB BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
6	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
7	- TSPS COMPLEX			\$0		\$0	\$0	\$0		\$0	\$0	
8	SERVICE OBSERVING TOLL MOU'S			\$0		\$0	\$0	\$0				
9	PROCESSOR REAL TIME - RTA			\$0		\$0	\$0	\$0		\$0	\$0	
10	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0	\$0	\$0		\$0	\$0	
11	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	
12	REL MOU'S - OTHER			\$0		\$0	\$0	\$0		\$0	\$0	
13	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	53.47%	1.81%	7.78%	0.00%	36.94%	\$0
14	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0	\$0		\$0	\$0	
15	HOST/REMOTE MOU MILES			0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	
16	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
COE BOOK COST												
OPERATOR SYSTEMS EQUIPMENT												
17	MANUAL SWITCHBOARDS		2220 1.1									
18	- COMBINED TOLL AND LOCAL			\$0 LN 2		\$0	\$0	\$0		\$0	\$0	\$0
19	SEPARATE TOLL SWBD			\$0 LN 3		\$0	\$0	\$0				
20	SEPARATE DSA BOARDS			\$0 LN 4		\$0	\$0	\$0		\$0	\$0	
21	SEPARATE DSB BOARDS			\$0 LN 5		\$0	\$0	\$0		\$0	\$0	
22	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0		\$0	\$0	\$0
23	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	\$0
24	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	\$0
AUXILIARY SWITCHBOARDS												
25	2220 1.2											
26	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0	\$0		\$0	\$0	
27	INTERCEPT			\$0 SLU		\$0	\$0	\$0		\$0	\$0	
28	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0	\$0				
29	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0		\$0	\$0	
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	
SERVICE OBSERVING												
31	2220 1.3											
32	TOLL			\$0 LN 8		\$0	\$0	\$0				
33	EXCHANGE			\$0 DIRECT		\$0	\$0	\$0				\$0
34	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0		\$0	\$0	
35	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0		\$0	\$0	
36	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	
TRAFFIC SERVICE POSITIONS												
37	2220 1.4											
38	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0	\$0		\$0	\$0	
39	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0	\$0		\$0	\$0	
40	OTHER			\$0 LN 10+DIRECT		\$0	\$0	\$0		\$0	\$0	
41	SUBTOTAL TSPS			\$0		\$0	\$0	\$0		\$0	\$0	
42	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	
43	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0		\$0	\$0	\$0
44	% 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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT	2210	2.0														
44	ACCESS		2.1														
45	NON ACCESS		2.2		\$0 LN 11+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
46	OTHER		2.3		\$0 DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
47	SUBTOTAL TANDEM SWITCHING				\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION					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
53	% 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	\$0	\$0	\$0	\$934,184	
57	EXCH TRUNK - EAS		4.121		\$97,461 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$97,461	
58	4.11D - DSL EQUIP		4.11 DSL		\$3,889,695 DIRECT	\$0	\$0	\$0	\$3,889,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
59	EXCH TRUNK - BASIC		4.123		\$0 LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
60	EXCH TRUNK - SPECIAL		4.124		\$0 DIRECT	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$5,277,518	
62	4.122PL - EXCH-PL = DSO		4.122 PL		\$1,143,108 DIRECT	\$0	\$0	\$0	\$242,883	\$0	\$0	\$816,505	\$0	\$0	\$0	\$83,719	
63	SUBTOTAL EXCHANGE CIRCUIT				\$23,710,563	\$0	\$3,648,737	\$0	\$7,021,502	\$1,067,728	\$4,584,778	\$994,935	\$0	\$0	\$0	\$6,392,882	
64	% DISTRIBUTION				100.00%	0.00%	15.39%	0.00%	29.61%	4.50%	19.34%	4.20%	0.00%	0.00%	0.00%	26.96%	
65	INTEREXCHANGE CIRCUIT		4.1PCP		\$72,674 DIRECT	\$0	\$0	\$0	\$72,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
66	FURNISHED OTHERS - INTERSTATE		4.21		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
67	4.22 - IXC WB = DS1 >		4.22		\$8,393,921 AL-1, LN14	\$0	\$0	\$0	\$8,116,206	\$0	\$0	\$277,715	\$0	\$0	\$0	\$0	
68	TOLL - BASIC		4.231		\$471,779 AL-1, LN6	\$0	\$289,420	\$0	\$3,902	\$9,812	\$42,122	\$24,899	\$0	\$0	\$0	\$101,624	\$0
69	4.231PL - IXC PL = DSO		4.231 PL		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
70	NON ACCESS		4.24		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
71	SUBTOTAL INTEREXCHANGE CIRCUIT				\$8,865,700	\$0	\$289,420	\$0	\$8,120,109	\$9,812	\$42,122	\$302,613	\$0	\$0	\$0	\$101,624	\$0
72	% DISTRIBUTION				100.00%	0.00%	3.26%	0.00%	91.59%	0.11%	0.48%	3.41%	0.00%	0.00%	0.00%	1.15%	\$0
73	HOST/REMOTE CIRCUIT		4.3														
74	EXCLUDING WATS		4.31		\$0 LN 15+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
75	CLOSED END WATS		4.32		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
76	SUBTOTAL HOST/REMOTE CIRCUIT				\$0	\$0	\$0	\$0	\$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%	0.00%	0.00%	0.00%	0.00%	
78	EQUIPMENT RENTED OTHERS				\$0 LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0	\$6,494,507	\$0
80	% DISTRIBUTION				100.00%	0.00%	12.06%	0.00%	46.60%	3.30%	14.17%	3.97%	0.00%	0.00%	0.00%	19.89%	\$0
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	\$0	\$0	\$0	\$10,220,443	\$0
81	% 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

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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			7.33%	31.48%				0.00%	\$0	36.19%
2	RELATIVE MOU'S - COINLESS PAY TEL			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.81%	0.00%	0.16%	7.27%	31.24%	0.55%	0.00%	0.00%	0.00%	\$0	35.97%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.22%	0.00%	73.32%	0.01%	0.03%	2.51%	0.00%	0.00%	0.00%	\$0	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%	3.31%	0.00%	0.00%	0.00%	\$0	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	60.68%	0.00%	0.95%	2.06%	8.83%	6.08%	0.00%	0.00%	0.00%	\$0	21.40%
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$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	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIENTATION/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
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$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			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$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			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	\$0	\$0	\$0	\$18,793,119	\$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	\$52,250,766		\$0	\$12,962,481	\$0	\$85,895	\$3,801,118	\$16,321,837	\$286,317	\$0	\$0	\$0	\$18,793,119	\$0
22	EXCHANGE WIDEBAND - JOINT			\$2,765,186	LN 4	\$0	\$6,079	\$0	\$2,027,495	\$206	\$885	\$69,375	\$0	\$0	\$0	\$661,146	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$18,116	DIRECT	\$0	\$0	\$0	\$18,116	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$2,783,302		\$0	\$6,079	\$0	\$2,045,610	\$206	\$885	\$69,375	\$0	\$0	\$0	\$661,146	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$25,736	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,736	\$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	\$25,736		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,736	\$0
28	INTEREXCHANGE WIDEBAND			\$758,228	LN 5	\$0	\$0	\$0	\$733,142	\$0	\$0	\$25,086	\$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	\$758,228		\$0	\$0	\$0	\$733,142	\$0	\$0	\$25,086	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$85,129	LN 6	\$0	\$51,656	\$0	\$812	\$1,751	\$7,518	\$5,178	\$0	\$0	\$0	\$18,215	\$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	\$85,129		\$0	\$51,656	\$0	\$812	\$1,751	\$7,518	\$5,178	\$0	\$0	\$0	\$18,215	\$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			\$55,903,161		\$0	\$13,020,216	\$0	\$2,865,459	\$3,803,075	\$16,330,240	\$385,956	\$0	\$0	\$0	\$19,498,215	\$0
43	% 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







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			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		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			\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		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	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
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	22.66%	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
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT	6560		\$232,015	S-3, LN 11	\$0	\$52,575	\$0	\$42,526	\$11,910	\$51,141	\$3,960	\$0	\$0	\$0	\$69,903	\$0
16	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
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			\$3,516,561	S-4, LN 79	\$0	\$424,172	\$0	\$1,638,705	\$116,060	\$498,356	\$139,757	\$0	\$0	\$0	\$699,512	\$0
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			\$3,377,503	S-5, LN 43	\$0	\$786,643	\$0	\$173,123	\$229,770	\$986,625	\$23,318	\$0	\$0	\$0	\$1,178,024	\$0
22	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
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			\$7,316,001		\$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
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$240	LN 2+DIRECT	\$0	\$0	\$0	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$164,021	LN 5+DIRECT	\$0	\$37,168	\$0	\$30,064	\$8,420	\$36,154	\$2,799	\$0	\$0	\$0	\$49,417	\$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			\$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
RENT REVENUES/ OTHER INC/ G+L																	
33	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
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	\$35,805	\$0	\$7,880	\$10,458	\$44,908	\$1,061	\$0	\$0	\$0	\$53,620	\$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	\$36,315	\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	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%	1.50%	2.18%	0.00%	0.00%	0.00%		65.72%	\$0
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%	0.00%	0.00%	74.96%	\$0
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	\$0
9	IX CARRIER SVC ORDER CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
10	IX CARRIER BILLING INQUIRY CONTACTS				\$0 INPUT	\$0	\$0	\$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%				
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$1,031,468	INPUT	\$0	\$327,718	\$0	\$35,400	\$12,914	\$106,117	\$0	\$83	\$0	\$0	\$549,236	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$3,903	LN 1+DIRECT	\$0	\$0			\$3,903	\$0				\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$12,513	DIRECT	\$0	\$0			\$8,373	\$3,500				\$0	\$640	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT											\$0	
18	- TWX			\$0	DIRECT									\$0			
19	- ALPHA			\$5,318	LN 3	\$0	\$1,137			\$39	\$166				\$0	\$3,977	
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
21	SUBTOTAL			\$5,318		\$0	\$1,137	\$0	\$0	\$39	\$166	\$0	\$0	\$0	\$0	\$3,977	
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$15,053	DIRECT		\$15,053										
25	- OTHER			\$102,025	LN 7	\$0	\$6,185	\$0	\$300	\$18,732	\$74	\$257	\$0	\$0	\$0	\$76,478	\$0
26	- END USER PAYMENT & COLLECTION			\$46,122	LN 4	\$0	\$14,116	\$0	\$0	\$692	\$1,004	\$0	\$0	\$0	\$0	\$30,310	\$0
27	- END USER BILLING INQUIRY			\$62,594	LN 8	\$0	\$3,988	\$0	\$113	\$2,126	\$0	\$83	\$0	\$0	\$0	\$56,285	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0			\$0	\$0				\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$225,794		\$0	\$39,341	\$0	\$413	\$21,549	\$1,077	\$340	\$0	\$0	\$0	\$163,073	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$4,846	AL-1, LN16	\$0	\$2,931			\$507	\$1,052				\$0	\$356	
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT										\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$100,741	AL-1, LN18, LN19	\$0	\$30,046	\$0	\$0	\$11,496	\$23,851	\$0	\$0	\$0	\$0	\$35,348	\$0
38	- END USER COMMON LINE			\$5,302	DIRECT	\$0	\$5,302			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)			\$51,768	LN 11	\$0	\$22,627	\$0	\$3,257	\$7,807	\$18,064	\$0	\$13				
40	SUBTOTAL CUSTOMER SERVICES			\$162,657		\$0	\$60,906	\$0	\$3,257	\$19,810	\$42,967	\$0	\$13	\$0	\$0	\$35,704	\$0
41	TOTAL CAT 1 AND CAT 2			\$388,451	LN 32+LN 40	\$0	\$100,248	\$0	\$3,670	\$41,359	\$44,044	\$340	\$13	\$0	\$0	\$198,777	\$0
42	% DISTRIBUTION			100.00%		0.00%	25.81%	0.00%	0.94%	10.65%	11.34%	0.09%	0.00%	0.00%	0.00%	51.17%	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	\$101,133	LN 42+DIRECT	\$0	\$43,658	\$0	\$732	\$8,248	\$8,784	\$68	\$3	\$0	\$0	\$39,641	\$0
44	TOTAL SERVICES EXPENSE			\$511,318		\$0	\$145,043	\$0	\$4,402	\$61,922	\$56,493	\$408	\$16	\$0	\$0	\$243,035	\$0
45	% DISTRIBUTION			100.00%		0.00%	28.37%	0.00%	0.86%	12.11%	11.05%	0.08%	0.00%	0.00%	0.00%	47.53%	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$1,542,786	LN 12+LN 44	\$0	\$472,761	\$0	\$39,802	\$74,836	\$162,610	\$408	\$98	\$0	\$0	\$792,271	\$0
47	% DISTRIBUTION			100.00%		0.00%	30.64%	0.00%	2.58%	4.85%	10.54%	0.03%	0.01%	0.00%	0.00%	51.35%	\$0

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%	\$0
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%	\$0
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	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0
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	\$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	-\$569	\$0	-\$352	-\$146	-\$626	-\$35	\$0	\$0	\$0	-\$802	\$0
27	NET TAXABLE INCOME			\$2,903,529		\$0	\$661,422	\$0	\$408,564	\$166,289	\$714,799	\$39,262	\$0	\$0	\$0	\$913,194	\$0
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%	\$0
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	\$0
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	\$0
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	\$0
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	\$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%	0.00%	19.26%		
11	ALLOCATED WBD CHANNELS (CKTS)	\$2,392	WB CKTS	\$0	\$5	\$0	\$1,754	\$0	\$1	\$60	\$0	\$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%	0.00%	23.91%		
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$1,814	WB CKTS Les	\$0	\$0	\$0	\$1,754	\$0	\$0	\$60	\$0	\$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%	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



PYCOS Concord Telephone Exchange, Inc.

## A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT			SPECIAL ACCESS			B&C	WBI	OPERATOR	
			COMPANY	SOURCE			SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL TERM				MILEAGE FACILITY
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	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$19,152,441	A-4.LN 41	\$0	\$3,640,148	\$0	\$0	\$86,005	\$0	\$0	\$212,005	\$3,131,807	\$8,192,783	\$0	\$3,889,695	\$0	\$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	\$15,885,675	A-5.LN 21	\$0	\$12,962,481	\$0	\$0	\$23,705	\$34,030	\$2,113,390	\$1,899	\$2,966	\$733,954	\$0	\$18,116	\$0	\$0
7	2680	TANGIBLE ASSETS	\$14,639	A-3.LN 14	\$0	\$5,011	\$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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	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					\$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	\$0	\$3,907,811	\$0	
1e		% DISTRIBUTION	100.000%		0.000%	41.063%	13.340%	0.000%	0.000%	0.213%	0.059%	0.609%	12.973%	20.263%	0.000%	9.665%	0.000%	
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	\$0
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	\$0
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	\$0
5		% DISTRIBUTION	100.000%		0.000%	40.970%	13.310%	0.000%	0.000%	0.212%	0.058%	0.607%	12.943%	20.217%	0.228%	9.643%	0.000%	
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	\$0
7		% DISTRIBUTION	100.000%		0.000%	41.060%	13.339%	0.000%	0.000%	0.213%	0.059%	0.608%	12.972%	20.262%	0.008%	9.664%	0.000%	
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	\$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%	0.008%	9.664%	0.000%	
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	N/A
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	\$0
14		TOTAL	\$14,639		\$0	\$6,011	\$1,953	\$0	\$0	\$31	\$9	\$89	\$1,899	\$2,966	\$266	\$1	\$1,415	\$0
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	\$0
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	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREME	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$23,194,313		\$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
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	\$0
24		% DISTRIBUTION	100.000%				22.635%	0.000%	0.000%	0.361%	0.099%	1.033%	22.012%	34.381%	3.080%		16.399%	\$0

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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		STANDARD WORK SECONDS																
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%								100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%								100%	100%
4		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%												
5		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	\$0
21		TOTAL TANDEM SWITCH	\$0						\$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	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE 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						
35		ACCESS - BASIC	\$8,409,528	LN 5/DIRECT						\$77,415		\$212,005		\$8,120,109					
36		ACCESS - SPECIAL	\$0	DIRECT								\$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%							0%
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25			100%	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	TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
		ALLOCATION FACTORS															
1		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%											
2		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													
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0												
7		OTHER	\$0	DIRECT													
8		SUBTOTAL	\$0		\$0												
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT													
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%







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 MILEAGE 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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
4		% 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																
7	6120	NETWORK SUPPORT	\$6,101	LN 4	\$0	\$2,505	\$814	\$0	\$0	\$13	\$4	\$37	\$791	\$1,236	\$111	\$1	\$590	\$0
8		GENERAL 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
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
9		% 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	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPEN	\$259,823	A-4, LN 48	\$0	\$49,382	\$0	\$0	\$0	\$1,167	\$0	\$2,876	\$42,486	\$111,144	\$0	\$0	\$52,768	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$341,887		\$0	\$49,382	\$82,064	\$0	\$0	\$1,167	\$0	\$2,876	\$42,486	\$111,144	\$0	\$0	\$52,768	\$0
16		% DISTRIBUTION	100.000%		0.000%	14.444%	24.003%	0.000%	0.000%	0.341%	0.000%	0.841%	12.427%	32.509%	0.000%	0.000%	15.434%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$278,657	A-5, LN 22	\$0	\$227,380	\$0	\$0	\$0	\$0	\$416	\$597	\$37,072	\$0	\$12,875	\$0	\$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	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE 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		\$0	\$0		\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$15,885,675	A-5, LN 21	\$0	\$12,962,481	\$0	\$0	\$0	\$23,705	\$23,705	\$34,030	\$2,113,390	\$733,954	\$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	\$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
13		CENTRAL OFFICE TRANSMISSION	\$2,062,877	A-4, LN 48	\$0	\$392,074	\$0	\$0	\$9,263	\$0	\$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	\$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	\$959,765	A-5, LN 22	\$0	\$783,155	\$0	\$0	\$0	\$1,432	\$2,056	\$127,685	\$44,343	\$0	\$0	\$1,095	\$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	\$0	\$0	\$65	\$94	\$5,812	\$2,018	\$0	\$50	\$0	\$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 SWITCHING	SENSITIVE EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$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
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0									\$0
5	6622	- OPERATOR SERVICES UNDER CONTRA	\$0	DIRECT			\$0		\$0									\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$1,137	DIRECT					\$1,137									
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$15,053	A-3.LN 22	\$0	\$11,181	\$3,632	\$0	\$0	\$58	\$16	\$166						\$6,485
11		- OTHER	\$6,485	AL-1.LN 12									\$0					\$0
12		- END USER PAYMENT & COLLECTION	\$14,116	AL-1.LN 13		\$4,558							\$0					\$9,558
13		- END USER BILLING INQUIRY	\$4,101	AL-1.LN 14		\$0							\$0					\$4,101
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1.LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1.LN 18	\$0	\$0												
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$39,755		\$0	\$15,739	\$3,632	\$0	\$0	\$58	\$16	\$166	\$0					\$20,144
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$2,931	DIRECT														\$2,931
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT														\$0
23		- OTHER BILLING & COLLECTION	\$30,046	DIRECT														\$30,046
24		- END USER COMMON LINE	\$5,302	DIRECT		\$5,302												
25		- 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
26		SUBTOTAL CUSTOMER SERVICES	\$64,164		\$0	\$5,302	\$5,859	\$0	\$0	\$93	\$26	\$267	\$5,698	\$8,899	\$797	\$32,977		\$4,245
27		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
28	3.0	% 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%
29		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
30		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
31		% 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%
32		TOTAL CUSTOMER OPERATIONS EXPENS	\$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
33		% 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%
34		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
35		% 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%
36		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 TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	B&C	WBI	OPERATOR	
		<b>BIG THREE EXPENSES</b>																
1		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
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$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
4		ACCESS CHARGE EXPENSE	\$226,131	A-10, LN 9	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		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
6		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
7		% 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%
		<b>CORPORATE OPERATING EXPENSE</b>																
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$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
10		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
11		% 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		<b>EQUAL ACCESS EXPENSE</b>	\$0	DIRECT				\$0										
		<b>INTEREST EXPENSE</b>																
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17																		
18		<b>OTHER INCOME ADJUSTMENTS</b>																
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		<b>OPERATING TAXES</b>																
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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$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 (OPTIONAL)	\$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 (OPTIONAL)	\$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 INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA INTERLATA	SPECIAL ACCESS INTRALATA INTERLATA TWX	EAS	EXCHANGE	OTHER				
NET INVESTMENT SUMMARY																
1	GENERAL SUPPORT FACILITIES		2110	\$3,739,441	S-3.LN 10	\$0	\$744,202	\$199,664	\$857,347	\$70,015	\$0	\$0	\$1,105,905	\$0		
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$3,641,288	S-4.LN 52	\$0	\$1,946,924	\$0	\$66,017	\$283,401	\$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		
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	\$6,449,529		
5	INFORMATION ORIG/TERM EQUIPMENT		2310	\$0	S-5.LN 17	\$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	\$19,356,338		
7	TANGIBLE ASSETS		2680	\$35,713	S-3.LN 29	\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$10,562		
8	INTANGIBLE ASSETS		2690	\$579,889	S-3.LN 36	\$0	\$118,146	\$0	\$115,452	\$30,969	\$132,979	\$10,862	\$0	\$171,480		
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	\$28,438,760		
10	% DISTRIBUTION			100.000%		0.000%	20.414%	0.000%	19.882%	5.337%	22.916%	1.870%	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	
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	\$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	
14	TELEPHONE PLANT ADJUSTMENT		2005	\$0	S-6.LN 27	\$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	
16	GOODWILL		2007	\$0	DIRECT	\$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	\$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%	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	\$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	
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$8,928	S-7.LN 23	\$0	\$1,888	\$0	\$1,731	\$470	\$2,020	\$163	\$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	
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME		3600	\$0	S-7.LN 25	\$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	\$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	
26	NET TELEPHONE PLANT			\$21,407,634		\$0	\$4,775,219	\$0	\$2,809,633	\$1,262,549	\$5,421,311	\$287,681	\$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%	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	\$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	
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6.LN 34	\$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	
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6.LN 36	\$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	
34	CASH WORKING CAPITAL	OX		\$300,318		\$0	\$77,505	\$0	\$41,903	\$15,002	\$55,952	\$3,878	\$5	\$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	\$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%	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																	
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)			\$3,536,075	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%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	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
14	% 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																	
CAPITAL LEASES																	
15	GENERAL SUPPORT		2681	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS		2682														
22	GENERAL SUPPORT			\$35,713	LN 11+DIRECT	\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5.LN 18	\$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 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$35,713		\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$0
28	TOTAL TANGIBLE ASSETS			\$35,713		\$0	\$7,281	\$0	\$7,107	\$1,907	\$8,188	\$669	\$0	\$0	\$0	\$10,562	\$0
29	% 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%
30																	
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	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
33	% 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%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$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%



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	\$0
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	\$0
51	% DISTRIBUTION			100.000%		0.000%	53.468%	0.000%	1.813%	7.783%	0.000%	0.000%
52	TOTAL SWITCHING EQUIPMENT			\$3,641,288		\$0	\$1,946,924	\$0	\$66,017	\$283,401	\$0	\$0
53	% DISTRIBUTION			100.000%		0.000%	53.468%	0.000%	1.813%	7.783%	0.000%	0.000%
	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS			EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX			EAS
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%







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					
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	VAR	2110	100.00%	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%
2	CENTRAL OFFICE EQUIPMENT			100.00%	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%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5.LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5.LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT		2310	0.000%	S-5.LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES		2410	100.00%	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%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$13,919	LN 1+DIRECT	\$0	\$2,837	\$0	\$2,770	\$743	\$3,191	\$261	\$0	\$0	\$0	\$4,116	\$0
8	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
9	TOTAL GENERAL SUPPORT EXP			\$791,691		\$0	\$161,497	\$0	\$157,486	\$42,262	\$181,470	\$14,816	\$0	\$0	\$0	\$234,161	\$0
10	% 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%
CENTRAL OFFICE EXPENSE																	
11	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
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	\$427,970	LN 2+DIRECT	\$0	\$67,966	\$0	\$182,820	\$13,232	\$56,817	\$15,519	\$0	\$0	\$0	\$91,617	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$601,818		\$0	\$95,567	\$0	\$257,093	\$18,607	\$79,898	\$21,823	\$0	\$0	\$0	\$128,830	\$0
16	% 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%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$922,055	LN 6	\$0	\$214,946	\$0	\$46,136	\$62,792	\$269,624	\$6,701	\$0	\$0	\$0	\$321,856	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$922,055		\$0	\$214,946	\$0	\$46,136	\$62,792	\$269,624	\$6,701	\$0	\$0	\$0	\$321,856	\$0
26	% 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%
27	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
28	% DISTRIBUTION			\$1		0.00%	21.51%	0.00%	17.00%	9.65%	7.56%	1.41%	0.09%	0.00%	0.00%	42.77%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,523,872		\$0	\$310,513	\$0	\$303,229	\$81,399	\$349,522	\$28,524	\$0	\$0	\$0	\$450,686	\$0
30	% 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.

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PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE		2001	100.00%	S-2.LN 10	0.000%	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.

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CUSTOMER OPERATIONS EXPENSE SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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%
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
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
15	- OPERATOR SERVICES UNDER CONTRACT			\$11,771	DIRECT	\$0	\$0	\$0	\$0	\$7,877	\$3,292	\$0	\$0	\$0	\$0	\$602
16	PUBLISHED DIRECTORY LISTINGS		6622													
17	- CLASSIFIED			\$0	DIRECT	\$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
19	- ALPHA			\$5,003	LN 3	\$0	\$1,070	\$0	\$0	\$36	\$156	\$0	\$0	\$0	\$0	\$3,741
20	- FOREIGN			\$0	DIRECT	\$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
22	LOCAL BUSINESS OFFICE		6623		1											
23	- END USER SVC ORDER PROCESSING				1.1											
24	- PRESUBSCRIPTION			\$14,455	DIRECT	\$0	\$14,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$97,974	LN 7	\$0	\$5,939	\$0	\$288	\$17,988	\$71	\$247	\$0	\$0	\$0	\$73,441
26	- END USER PAYMENT & COLLECTION			\$43,386	LN 4	\$0	\$13,279	\$0	\$0	\$651	\$944	\$0	\$0	\$0	\$0	\$28,512
27	- END USER BILLING INQUIRY			\$58,880	LN 8	\$0	\$3,751	\$0	\$106	\$2,000	\$0	\$78	\$0	\$0	\$0	\$52,945
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$214,694		\$0	\$37,423	\$0	\$394	\$20,638	\$1,015	\$325	\$0	\$0	\$0	\$154,898
33	CUSTOMER SERVICES (REV ACCTG)		6623		2											
34	- MESSAGE PROCESSING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			\$4,559	AL-1, LN16	\$0	\$2,758	\$0	\$0	\$477	\$989	\$0	\$0	\$0	\$0	\$335
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$94,764	AL-1, LN18, LN19	\$0	\$28,263	\$0	\$0	\$10,814	\$22,436	\$0	\$0	\$0	\$0	\$33,251
38	- END USER COMMON LINE			\$4,988	DIRECT	\$0	\$4,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$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
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
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%
43	ALL OTHER CUSTOMER SERVICE		6623	\$95,089	LN 42+DIRECT	\$0	\$42,064	\$0	\$672	\$7,628	\$8,048	\$63	\$2	\$0	\$0	\$36,611
44	TOTAL SERVICES EXPENSE			\$483,235		\$0	\$137,850	\$0	\$4,130	\$58,485	\$52,929	\$388	\$15	\$0	\$0	\$229,438
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%
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
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%

TYCOS Concord Telephone Exchange, Inc.

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OTHER OPERATING EXPENSE AND TAX SEPARATIONS

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
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			\$1,696,987		\$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		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	\$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%	35.945%	0.000%
3	ALLOCATED LOOPS - CWF	\$11,623	SPF	\$0	\$2,881	\$0	\$21	\$845	\$3,628	\$70	\$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%	35.945%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$1,270	TOLL MOU	\$0	\$779	\$0	\$11	\$26	\$113	\$67	\$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%	21.541%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$16,853	CMM	\$0	\$10,226	\$0	\$161	\$347	\$1,488	\$1,025	\$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%	21.397%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$2,336	WB CKTS	\$0	\$5	\$0	\$1,755	\$0	\$1	\$110	\$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%	19.901%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$2,353	WB CKTS	\$0	\$5	\$0	\$1,720	\$0	\$1	\$55	\$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%	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
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%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$222,666	DIRECT	\$0	\$134,690	\$0	\$0	\$23,291	\$48,321	\$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%	7.349%	0.000%
17	ALLOCATED USERS	\$25,044		\$0	\$5,305	\$0	\$0	\$917	\$1,903	\$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%	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%	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		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	\$684,846
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	\$305,797
3	CUSTOMER OPERATIONS EXP - MARKETING	\$970,139	S-11, LN 12	\$0	\$308,233	\$0	\$33,295	\$12,146	\$99,808	\$0	\$78	\$0	\$516,580
4	CUSTOMER OPERATIONS EXP - SERVICES	\$483,235	S-11, LN 44	\$0	\$137,850	\$0	\$4,130	\$58,485	\$52,929	\$388	\$15	\$0	\$229,438
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	\$631,663
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$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
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$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	\$36,632
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	\$28,381
11	OTHER OPERATING TAX	\$304,494	S-12, LN 33	\$0	\$67,186	\$0	\$59,307	\$15,914	\$68,336	\$5,580	\$0	\$0	\$88,171
12	RESERVED FOR FUTURE USE	\$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	\$59,581
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$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
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	\$2,581,090
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%	4.11%
18	CASH WORKING CAPITAL	\$300,318		\$0	\$77,505	\$0	\$41,903	\$15,002	\$55,952	\$3,878	\$5	\$0	\$106,072
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$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
21	TOTAL CASH WORKING CAPITAL	\$300,318		\$0	\$77,505	\$0	\$41,903	\$15,002	\$55,952	\$3,878	\$5	\$0	\$106,072

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 TERM	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	\$0
2		RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$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	\$0
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$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	\$0
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	\$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	\$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	\$0
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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$0
		SPECIAL ACCESS INCLUDING WBI																
		OPTIONAL GROSS UP INCOME TAX CALCULATION																
20		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	\$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	(\$892)	A-12, LN 21	\$0	(\$397)	(\$46)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$128)	(\$198)	(\$17)	(\$0)	(\$96)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$892)	LN21+LN22	\$0	(\$397)	(\$46)	\$0	\$0	(\$2)	(\$1)	(\$6)	(\$128)	(\$198)	(\$17)	(\$0)	(\$96)	\$0
24		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	\$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	\$880,818		\$0	\$489,650	\$55,011	\$0	\$0	\$1,316	\$773	\$4,325	\$119,155	\$125,387	\$23,815	\$126	\$61,261	\$0
27		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	\$0
28	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	\$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	\$474,287	LN28-LN29	\$0	\$263,658	\$29,622	\$0	\$0	\$709	\$416	\$2,329	\$64,161	\$67,516	\$12,824	\$68	\$32,986	\$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	\$1,355,105		\$0	\$753,308	\$84,633	\$0	\$0	\$2,025	\$1,189	\$6,653	\$183,316	\$192,902	\$36,639	\$193	\$94,247	\$0
33		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	\$0
34	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	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$94,205	LN34-LN35	\$0	\$52,369	\$5,884	\$0	\$0	\$141	\$83	\$463	\$12,744	\$13,410	\$2,547	\$13	\$6,552	\$0
37		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	\$0
38		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)	\$0

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				SPECIAL ACCESS				B&C	WBI	OPERATOR	
							SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY					
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				SPECIAL ACCESS				B&C	WBI	OPERATOR	
							SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY				
		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	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$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 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	2880	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$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 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 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%



TYCOS Concord Telephone Exchange, Inc.

A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE				SPECIAL ACCESS				B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY				
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	\$70,343	\$0	\$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		TRAFFIC SENSITIVE				SPECIAL ACCESS				B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	CHANNEL TERM	CHANNEL MILEAGE	TERMINATION FACILITY				
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%
2		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	\$5,980	\$0	\$1,956,236	\$0	\$0	\$0	\$19,571	\$0	\$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	\$16,891	\$32,613	\$0	\$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	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0	\$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	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0	\$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%







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 TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	B&C	WBI	OPERATOR	
BASIS FOR NETWORK SUPPORT EXPENSE																		
1		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
2		EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$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
4		% 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%
PLANT SPECIFIC EXPENSES																		
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$5,712	LN 4	\$0	\$2,540	\$297	\$0	\$0	\$13	\$4	\$38	\$822	\$1,272	\$109	\$0	\$617	\$0
7	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
8		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
9		% 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%
10		CENTRAL OFFICE EXPENSE																
11	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
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$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
14		UNDISTRIBUTED	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$352,660		\$0	\$46,253	\$101,874	\$0	\$0	\$1,120	\$0	\$2,742	\$42,413	\$106,696	\$0	\$0	\$51,562	\$0
16		% 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%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$261,082	A-5.LN 22	\$0	\$214,024	\$0	\$0	\$0	\$380	\$542	\$34,089	\$0	\$11,721	\$0	\$325	\$0	\$0
25		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
26		% 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 IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE			SPECIAL ACCESS					B&C	WBI	OPERATOR	
							SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY				
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	\$15,701,384	A-5,LN 21	\$0	\$12,871,320	\$0	\$0	\$0	\$22,872	\$32,613	\$2,050,112	\$0	\$704,906	\$0	\$19,571	\$0	\$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 IMPROVEMENTS	\$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	\$190	\$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	\$63	\$90	\$5,684	\$0	\$1,955	\$0	\$54	\$0	\$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			SPECIAL ACCESS					B&C	WBI	OPERATOR	
							SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	DEDICATED FACILITY	CHANNEL TERM	CHANNEL MILEAGE	CHANNEL MILEAGE FACILITY					
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-OPERATOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$1,070	DIRECT	\$0	\$0	\$0	\$0	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	ALL OTHER																
7	1.0	LOCAL BUSINESS OFFICE																
8		- END USER SVC ORDER PROCESSING																
9		- PRESUBSCRIPTION	\$14,158	A-3,LN 22	\$0	\$12,462	\$1,428	\$0	\$0	\$65	\$17	\$185	\$0	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$6,100	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,100	\$0	\$0
11		- END USER PAYMENT & COLLECTION	\$13,279	AL-1,LN 13	\$0	\$4,287	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,991	\$0	\$0
12		- END USER BILLING INQUIRY	\$3,857	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,857	\$0	\$0
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 15	\$0	\$0	\$0	\$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	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$37,393		\$0	\$16,749	\$1,428	\$0	\$0	\$65	\$17	\$185	\$0	\$0	\$0	\$18,948	\$0	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$2,758	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,758	\$0	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$28,263	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,263	\$0	\$0
23		- END USER COMMON LINE	\$4,988	DIRECT	\$0	\$4,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- 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
25		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
26		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
27		% 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%	51.119%	4.856%	0.000%
28	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
29		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
30		% 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%
31		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
32		% 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%
33		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
34		% 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.

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## CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE			SPECIAL ACCESS							B&C	WBI	OPERATOR
							SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	DEDICATED TRANSPORT FACILITY	CHANNEL TERM	CHANNEL MILEAGE TERM	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	
2		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	
3		NETWORK OPERATIONS EXPENSE	\$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	
4		ACCESS CHARGE EXPENSE	\$226,131	A-10, LN 9	\$0	\$226,131	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5		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	
6		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	
7		% 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																	
8		EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	6720	GENERAL AND ADMINISTRATIVE	\$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	
10		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	
11		% 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	