

PYCOS MidPlains Telephone Co.  
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$27,388,930	S-2, LN 35	\$0	\$4,705,883	\$0	\$7,077,508	\$470,058	\$1,199,679	\$255,793	\$5,040	\$0	\$0	\$13,674,968
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$3,081,255	LN1*LN 2	\$0	\$529,412	\$0	\$796,220	\$52,882	\$134,964	\$28,777	\$567	\$0	\$0	\$1,538,434
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$3,081,255	LN3-LN4	\$0	\$529,412	\$0	\$796,220	\$52,882	\$134,964	\$28,777	\$567	\$0	\$0	\$1,538,434
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$1,659,203	LN 28	\$0	\$285,079	\$0	\$428,751	\$28,476	\$72,676	\$15,496	\$305	\$0	\$0	\$828,421
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$1,659,203	LN 6-LN 7	\$0	\$285,079	\$0	\$428,751	\$28,476	\$72,676	\$15,496	\$305	\$0	\$0	\$828,421
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$267,370	LN 33	\$0	\$45,939	\$0	\$69,090	\$4,589	\$11,711	\$2,497	\$49	\$0	\$0	\$133,495
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$267,370	LN 9-LN 10	\$0	\$45,939	\$0	\$69,090	\$4,589	\$11,711	\$2,497	\$49	\$0	\$0	\$133,495
13	OPERATING EXPENSE AND TAX	\$15,644,416	S-8, LN 20	\$0	\$3,701,058	\$0	\$3,039,257	\$287,455	\$891,715	\$107,030	\$2,312	\$0	\$0	\$7,615,589
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	\$20,652,244	5+8+11thru15	\$0	\$4,561,488	\$0	\$4,333,318	\$373,401	\$1,111,066	\$153,799	\$3,233	\$0	\$0	\$10,115,939
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	GROSS RECEIPTS/PSC TAX	\$12,068	LN 16*LN 17	\$0	\$0	\$0	\$0	\$383	\$1,140	\$158	\$3	\$0	\$0	\$10,383
19	TOTAL REVENUE REQUIREMENT	\$20,664,312		\$0	\$4,561,488	\$0	\$4,333,318	\$373,784	\$1,112,206	\$153,957	\$3,237	\$0	\$0	\$10,126,322

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

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$3,081,255	LN 3	\$0	\$529,412	\$0	\$796,220	\$52,882	\$134,964	\$28,777	\$567	\$0	\$0	\$1,538,434
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	-\$123	S-12, LN 25+26	\$0	-\$21	\$0	-\$32	-\$2	-\$5	-\$1	\$0	\$0	\$0	-\$61
24	TOTAL INCOME ADJUSTMENTS	-\$123	LN 21+22	\$0	-\$21	\$0	-\$32	-\$2	-\$5	-\$1	\$0	\$0	\$0	-\$61
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$3,081,378		\$0	\$529,433	\$0	\$796,252	\$52,884	\$134,969	\$28,778	\$567	\$0	\$0	\$1,538,495
27	FEDERAL INCOME TAX @ 35.00%	\$1,659,203	LN 25*FIT	\$0	\$285,079	\$0	\$428,751	\$28,476	\$72,676	\$15,496	\$305	\$0	\$0	\$828,421
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$1,659,203	LN26-LN27	\$0	\$285,079	\$0	\$428,751	\$28,476	\$72,676	\$15,496	\$305	\$0	\$0	\$828,421
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$4,740,581	LN25+LN28-S-12	\$0	\$814,512	\$0	\$1,225,003	\$81,359	\$207,645	\$44,274	\$872	\$0	\$0	\$2,366,916
32	STATE INCOME TAX @ 7.90%	\$267,370	LN 30*SIT	\$0	\$45,939	\$0	\$69,090	\$4,589	\$11,711	\$2,497	\$49	\$0	\$0	\$133,495
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$267,370		\$0	\$45,939	\$0	\$69,090	\$4,589	\$11,711	\$2,497	\$49	\$0	\$0	\$133,495

PYCOS MidPlains Telephone Co.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$6,224,841	S-3, LN 10	\$0	\$1,295,319	\$0	\$1,249,662	\$121,565	\$308,535	\$43,723	\$916	\$0	\$0	\$3,205,121	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$4,572,962	S-4, LN 52	\$0	\$3,259,241	\$0	\$0	\$177,385	\$450,391	\$0	\$0	\$0	\$0	\$685,944	\$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		\$30,423,753	S-4, LN 78	\$0	\$3,467,233	\$0	\$13,533,980	\$349,210	\$886,383	\$516,774	\$9,118	\$0	\$0	\$11,661,054	\$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		\$50,916,669	S-5, LN 42	\$0	\$11,151,134	\$0	\$3,713,483	\$1,151,202	\$2,921,538	\$86,672	\$3,518	\$0	\$0	\$31,889,123	\$0
7	TANGIBLE ASSETS	2680		\$10,749	S-3, LN 29	\$0	\$2,237	\$0	\$2,158	\$210	\$533	\$76	\$2	\$0	\$0	\$5,535	\$0
8	INTANGIBLE ASSETS	2690		\$781,203	S-3, LN 36	\$0	\$162,560	\$0	\$156,830	\$15,256	\$38,720	\$5,487	\$115	\$0	\$0	\$402,235	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$92,930,177		\$0	\$19,337,724	\$0	\$18,656,113	\$1,814,828	\$4,606,100	\$652,730	\$13,668	\$0	\$0	\$47,849,013	\$0
10	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$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		\$2,497,822	S-6, LN 15	\$0	\$519,769	\$0	\$501,448	\$48,780	\$123,805	\$17,544	\$367	\$0	\$0	\$1,286,109	\$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			\$95,427,999		\$0	\$19,857,493	\$0	\$19,157,561	\$1,863,608	\$4,729,905	\$670,275	\$14,036	\$0	\$0	\$49,135,122	\$0
18	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$62,029,708	S-7, LN 18	\$0	\$13,927,327	\$0	\$10,838,982	\$1,276,356	\$3,239,460	\$370,917	\$8,094	\$0	\$0	\$32,368,572	\$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		\$7,022	S-7, LN 23	\$0	\$1,461	\$0	\$1,410	\$137	\$348	\$49	\$1	\$0	\$0	\$3,616	\$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		\$6,637,742	S-7, LN 32	\$0	\$1,381,540	\$0	\$1,329,035	\$129,713	\$329,216	\$46,476	\$974	\$0	\$0	\$3,420,788	\$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			\$26,753,527		\$0	\$4,547,165	\$0	\$6,988,135	\$457,402	\$1,160,881	\$252,832	\$4,966	\$0	\$0	\$13,342,146	\$0
27	% DISTRIBUTION			100.00%		0.00%	17.00%	0.00%	26.12%	1.71%	4.34%	0.95%	0.02%	0.00%	0.00%	49.87%	\$0
28	MATERIALS AND SUPPLIES	1220		\$183,844	S-6, LN 31	\$0	\$40,263	\$0	\$13,408	\$4,157	\$10,549	\$313	\$13	\$0	\$0	\$115,142	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	OX		\$451,559		\$0	\$118,455	\$0	\$75,966	\$8,499	\$28,249	\$2,648	\$61	\$0	\$0	\$217,681	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$27,388,930		\$0	\$4,705,883	\$0	\$7,077,508	\$470,058	\$1,199,679	\$255,793	\$5,040	\$0	\$0	\$13,674,968	\$0
36	% DISTRIBUTION			100.00%		0.00%	17.18%	0.00%	25.84%	1.72%	4.38%	0.93%	0.02%	0.00%	0.00%	49.93%	\$0

PYCOS MidPlains Telephone Co.

S-3,1of1

## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$6,239,875		\$0	\$1,517,720	\$0	\$1,020,612	\$164,901	\$428,618	\$35,184	\$831	\$0	\$0	\$3,072,009	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.32%	0.00%	16.36%	2.64%	6.87%	0.56%	0.01%	0.00%	0.00%	49.23%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$85,913,384		\$0	\$17,877,608	\$0	\$17,247,463	\$1,677,797	\$4,258,312	\$603,445	\$12,636	\$0	\$0	\$44,236,122	\$0
6	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$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)			\$6,001,576 LN 6+DIRECT		\$0	\$1,248,860	\$0	\$1,204,841	\$117,204	\$297,469	\$42,154	\$883	\$0	\$0	\$3,090,164	\$0
9	GENERAL PURPOSE COMPUTERS			\$223,265 LN 6+DIRECT		\$0	\$46,459	\$0	\$44,821	\$4,360	\$11,066	\$1,568	\$33	\$0	\$0	\$114,957	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$6,224,841		\$0	\$1,295,319	\$0	\$1,249,662	\$121,565	\$308,535	\$43,723	\$916	\$0	\$0	\$3,205,121	\$0
11	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$92,138,225		\$0	\$19,172,927	\$0	\$18,497,125	\$1,799,362	\$4,566,847	\$647,168	\$13,552	\$0	\$0	\$47,441,243	\$0
14	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
	TANGIBLE ASSETS																
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0 LN 11+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0 S-5,LN 18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0 S-5,LN 43		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0 LN 14+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$10,749 LN 11+DIRECT		\$0	\$2,237	\$0	\$2,158	\$210	\$533	\$76	\$2	\$0	\$0	\$5,535	\$0
24	CENTRAL OFFICE EQUIP			\$0 S-4,LN 81		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0 S-5,LN 18		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0 S-5,LN 43		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0 LN 14+DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,237	\$0	\$2,158	\$210	\$533	\$76	\$2	\$0	\$0	\$5,535	\$0
29	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,237	\$0	\$2,158	\$210	\$533	\$76	\$2	\$0	\$0	\$5,535	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$92,148,974		\$0	\$19,175,164	\$0	\$18,499,283	\$1,799,572	\$4,567,380	\$647,243	\$13,554	\$0	\$0	\$47,446,778	\$0
33	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$781,203 LN 33		\$0	\$162,560	\$0	\$156,830	\$15,256	\$38,720	\$5,487	\$115	\$0	\$0	\$402,235	\$0
35	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$781,203		\$0	\$162,560	\$0	\$156,830	\$15,256	\$38,720	\$5,487	\$115	\$0	\$0	\$402,235	\$0
37	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0

PYCOS MidPlains Telephone Co.

S-4,1of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
4	- SEPARATE TOLL BOARDS			\$0		\$0	\$0			\$0	\$0						
5	- DSA BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
6	- DSB BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
7	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
8	- TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
9	SERVICE OBSERVING TOLL MOU'S			\$0		\$0	\$0			\$0	\$0						
10	PROCESSOR REAL TIME - RTA			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
11	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
13	REL MOU'S - OTHER			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	71.27%			3.88%	9.85%				0.00%	15.00%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	41.28%			3.02%	7.75%				0.00%	47.96%	
17	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0 LN 2		\$0	\$0			\$0	\$0				\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0 LN 3		\$0	\$0			\$0	\$0						
23	SEPARATE DSA BOARDS			\$0 LN 4		\$0	\$0			\$0	\$0				\$0	\$0	
24	SEPARATE DSB BOARDS			\$0 LN 5		\$0	\$0			\$0	\$0				\$0	\$0	
25	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
27	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
30	INTERCEPT			\$0 SLU		\$0	\$0			\$0	\$0				\$0	\$0	
31	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
33	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0 LN 8		\$0	\$0			\$0	\$0						
36	EXCHANGE			\$0 DIRECT		\$0	\$0			\$0	\$0					\$0	
37	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
39	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
42	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
43	OTHER			\$0 LN 10+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
44	SUBTOTAL TSPS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
45	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0

PYCOS MidPlains Telephone Co.

S-4,2of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT	2210	2.0														
44	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
45	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
46	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
47	SUBTOTAL TANDEM SWITCHING % DISTRIBUTION				\$0	\$0	\$0			\$0	\$0					\$0	\$0
				0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
49	ACCESS		3.1	\$4,572,962	LN 13	\$0	\$3,259,241			\$177,385	\$450,391					\$0	\$685,944
50	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0			\$0	\$0					\$0	\$0
51	SUBTOTAL LOCAL SWITCHING % DISTRIBUTION			\$4,572,962		\$0	\$3,259,241			\$177,385	\$450,391					\$0	\$685,944
52	TOTAL SWITCHING EQUIPMENT			100.00%		0.00%	71.27%			3.88%	9.85%				0.00%	15.00%	\$0
53	% DISTRIBUTION			\$4,572,962		\$0	\$3,259,241			\$177,385	\$450,391				0.00%	\$685,944	\$0
				100.00%		0.00%	71.27%			3.88%	9.85%				0.00%	15.00%	\$0
54	CENTRAL OFFICE TRANSMISSION	2230	4.0														
55	EXCHANGE CIRCUIT		4.1														
56	4.11 - EXCH-WB = DS1 >		4.11	\$3,912,169	AL-1, LN12	\$0	\$26,653	\$0	\$1,981,505	\$2,440	\$5,382	\$18,903	\$1,955	\$0	\$0	\$1,875,331	\$0
57	EXCH TRUNK - EAS		4.121		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	4.11D - DSL EQUIP		4.11 DSL	\$3,844,895	DIRECT	\$0	\$0	\$0	\$3,844,895	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - BASIC		4.123		\$0 LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	EXCH TRUNK - SPECIAL		4.124		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	SUBSCRIBER LINE - BASIC		4.131	\$12,663,779	AL-1, LN 2	\$0	\$3,148,818	\$0	\$14,699	\$325,462	\$826,250	\$14,962	\$0	\$0	\$0	\$8,333,589	\$0
62	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,783,502	DIRECT	\$0	\$0	\$0	\$383,690	\$0	\$0	\$390,357	\$0	\$0	\$0	\$1,009,454	\$0
63	SUBTOTAL EXCHANGE CIRCUIT % DISTRIBUTION			\$22,204,345		\$0	\$3,175,470	\$0	\$6,224,790	\$327,902	\$831,632	\$424,222	\$1,955	\$0	\$0	\$11,218,374	\$0
64	INTEREXCHANGE CIRCUIT		4.1PCP	100.00%		0.00%	14.30%	0.00%	28.03%	1.48%	3.75%	1.91%	0.01%	0.00%	0.00%	50.52%	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$29,580	DIRECT	\$0	\$0	\$0	\$29,580	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$7,334,963	AL-1, LN14	\$0	\$0	\$0	\$7,258,557	\$0	\$0	\$69,243	\$7,163	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$148,128	AL-1, LN6	\$0	\$0	\$0	\$21,054	\$0	\$0	\$23,309	\$0	\$0	\$0	\$103,765	\$0
68	4.231PL - IXC PL = DSO		4.231 PL		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION			\$7,483,091		\$0	\$0	\$0	\$7,279,611	\$0	\$0	\$92,552	\$7,163	\$0	\$0	\$103,765	\$0
71	HOST/REMOTE CIRCUIT		4.3	100.00%		0.00%	0.00%	0.00%	97.28%	0.00%	0.00%	1.24%	0.10%	0.00%	0.00%	1.39%	\$0
72	EXCLUDING WATS		4.31	\$706,737	LN 15+DIRECT	\$0	\$291,762			\$21,308	\$54,751					\$0	\$338,916
73	CLOSED END WATS		4.32		\$0 DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
74	SUBTOTAL HOST/REMOTE CIRCUIT % DISTRIBUTION			\$706,737		\$0	\$291,762	\$0	\$0	\$21,308	\$54,751	\$0	\$0	\$0	\$0	\$338,916	\$0
75	EQUIPMENT RENTED OTHERS			100.00%	\$0 LN 16+DIRECT	0.00%	41.28%	0.00%	0.00%	3.02%	7.75%	0.00%	0.00%	0.00%	0.00%	47.96%	\$0
76	TOTAL TRANSMISSION EQUIPMENT			\$30,423,753		\$0	\$3,467,233	\$0	\$13,533,980	\$349,210	\$886,383	\$516,774	\$9,118	\$0	\$0	\$11,661,054	\$0
77	% DISTRIBUTION			100.00%		0.00%	11.40%	0.00%	44.48%	1.15%	2.91%	1.70%	0.03%	0.00%	0.00%	38.33%	\$0
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$34,996,715		\$0	\$6,726,474	\$0	\$13,533,980	\$526,595	\$1,336,774	\$516,774	\$9,118	\$0	\$0	\$12,346,999	\$0
81	% DISTRIBUTION			100.00%		0.00%	19.22%	0.00%	38.67%	1.50%	3.82%	1.48%	0.03%	0.00%	0.00%	35.28%	\$0

PYCOS MidPlains Telephone Co.

S-5,1of1

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

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			2.58%	6.56%				0.00%	65.86%	
2	RELATIVE MOU'S - COINLESS PAY TEL			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
3	EQUIVALENT LOOPS - CWF			100.00%	AL-1, LN 4	0.00%	24.86%	0.00%	0.12%	2.57%	6.52%		0.12%	0.00%	0.00%	65.81%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.68%	0.00%	50.65%	0.06%	0.14%	0.48%	0.05%	0.00%	0.00%	47.94%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	98.96%	0.00%	0.00%	0.94%	0.10%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	0.00%	0.00%	38.75%	0.00%	0.00%	13.84%	0.00%	0.00%	0.00%	47.40%	\$0
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	41.28%			3.02%	7.75%				0.00%	47.96%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIGINATION/TERMINATION																	
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT											\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES																	
19	SUBSCRIBER LINE - JOINT		2410	\$44,576,427	LN 3	\$0	\$11,083,820	\$0	\$51,741	\$1,145,624	\$2,908,394	\$52,665	\$0	\$0	\$0	\$29,334,184	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$44,576,427		\$0	\$11,083,820	\$0	\$51,741	\$1,145,624	\$2,908,394	\$52,665	\$0	\$0	\$0	\$29,334,184	
22	EXCHANGE WIDEBAND - JOINT			\$5,253,525	LN 4	\$0	\$35,791	\$0	\$2,660,899	\$3,276	\$7,228	\$25,384	\$2,626	\$0	\$0	\$2,518,321	
23	EXCHANGE WIDEBAND - DIRECT			\$96,879	DIRECT	\$0	\$0	\$0	\$96,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$5,350,404		\$0	\$35,791	\$0	\$2,757,778	\$3,276	\$7,228	\$25,384	\$2,626	\$0	\$0	\$2,518,321	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	INTEREXCHANGE WIDEBAND			\$913,479	LN 5	\$0	\$0	\$0	\$903,964	\$0	\$0	\$8,623	\$892	\$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	\$913,479		\$0	\$0	\$0	\$903,964	\$0	\$0	\$8,623	\$892	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$76,359	LN 8	\$0	\$31,523	\$0	\$2,302	\$5,916		\$0	\$0	\$0	\$0	\$36,618	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$76,359		\$0	\$31,523	\$0	\$2,302	\$5,916		\$0	\$0	\$0	\$0	\$36,618	
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$50,916,669		\$0	\$11,151,134	\$0	\$3,713,483	\$1,151,202	\$2,921,538	\$86,672	\$3,518	\$0	\$0	\$31,889,123	\$0
43	% DISTRIBUTION			100.00%		0.00%	21.90%	0.00%	7.29%	2.26%	5.74%	0.17%	0.01%	0.00%	0.00%	62.63%	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2.LN 10	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	21.90%	0.00%	2.26%	5.74%	0.17%	0.01%	0.00%	0.00%	0.00%	62.63%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	84.45%		7.29%	0.00%	15.55%				0.00%	0.00%	
4	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$2,497,822	LN 1+DIRECT	\$0	\$519,769	\$0	\$501,448	\$48,780	\$123,805	\$17,544	\$367	\$0	\$0	\$1,286,109	\$0
15	TOTAL TPUC - SHORT TERM			\$2,497,822		\$0	\$519,769	\$0	\$501,448	\$48,780	\$123,805	\$17,544	\$367	\$0	\$0	\$1,286,109	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$2,497,822		\$0	\$519,769	\$0	\$501,448	\$48,780	\$123,805	\$17,544	\$367	\$0	\$0	\$1,286,109	\$0
29	MATERIALS AND SUPPLIES	1220															
	CPE				\$0 DIRECT												\$0
30	OTHER			\$183,844	LN 2+DIRECT	\$0	\$40,263	\$0	\$13,408	\$4,157	\$10,549	\$313	\$13	\$0	\$0	\$115,142	\$0
31	TOTAL			\$183,844		\$0	\$40,263	\$0	\$13,408	\$4,157	\$10,549	\$313	\$13	\$0	\$0	\$115,142	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.90%	0.00%	7.29%	2.26%	5.74%	0.17%	0.01%	0.00%	0.00%	62.63%	\$0
33	INVESTMENT IN NONAFFILIATED COMPANIES	1402															
	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0			\$0	\$0			\$0	\$0		\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3,LN 11	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4,LN 81	0.00%	19.22%	0.00%	38.67%	1.50%	3.82%	1.48%	0.03%	0.00%	0.00%	35.28%	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	21.90%	0.00%	7.29%	2.26%	5.74%	0.17%	0.01%	0.00%	0.00%	62.63%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3,LN 14	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
6	CAPITAL LEASES	2681		\$0	S-3,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3,LN 28	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
8	TANGIBLE ASSETS	2680		100.00%	S-3,LN 30	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$4,352,269	LN 1+DIRECT	\$0	\$905,658	\$0	\$873,736	\$84,995	\$215,721	\$30,570	\$640	\$0	\$0	\$2,240,949	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$4,261,847	S-4,LN53+DIR	\$0	\$3,037,504	\$0	\$0	\$165,317	\$419,749	\$0	\$0	\$0	\$0	\$639,277	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4,LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$16,319,547	S-4,LN79+DIR	\$0	\$1,859,852	\$0	\$7,259,737	\$187,319	\$475,463	\$277,202	\$4,891	\$0	\$0	\$6,255,084	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$37,096,045	LN 4+DIRECT	\$0	\$8,124,313	\$0	\$2,705,509	\$838,724	\$2,128,527	\$63,146	\$2,563	\$0	\$0	\$23,233,263	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$62,029,708		\$0	\$13,927,327	\$0	\$10,838,982	\$1,276,356	\$3,239,460	\$370,917	\$8,094	\$0	\$0	\$32,368,572	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION TANGIBLE ASSETS				3400													
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$7,022	LN 7+DIRECT	\$0	\$1,461	\$0	\$1,410	\$137	\$348	\$49	\$1	\$0	\$0	\$3,616	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$7,022		\$0	\$1,461	\$0	\$1,410	\$137	\$348	\$49	\$1	\$0	\$0	\$3,616	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3,LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$7,022		\$0	\$1,461	\$0	\$1,410	\$137	\$348	\$49	\$1	\$0	\$0	\$3,616	\$0
NET OPERATING DEFERRED INC TAX				4100& 4340													
27	GENERAL SUPPORT			\$300,141	LN 1+DIRECT	\$0	\$62,456	\$0	\$60,255	\$5,861	\$14,877	\$2,108	\$44	\$0	\$0	\$154,540	\$0
28	CENTRAL OFFICE EQUIP			\$2,475,054	LN 2+DIRECT	\$0	\$475,713	\$0	\$957,156	\$37,242	\$94,540	\$36,548	\$645	\$0	\$0	\$873,210	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$3,628,481	LN 4+DIRECT	\$0	\$794,665	\$0	\$264,634	\$82,038	\$208,198	\$6,176	\$251	\$0	\$0	\$2,272,519	\$0
31	UNDISTRIBUTED			\$234,066	LN 5+DIRECT	\$0	\$48,706	\$0	\$46,990	\$4,571	\$11,602	\$1,644	\$34	\$0	\$0	\$120,519	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$6,637,742		\$0	\$1,381,540	\$0	\$1,329,035	\$129,713	\$329,216	\$46,476	\$974	\$0	\$0	\$3,420,788	\$0
CUST. DEPOSITS & OTHER DEF CRS-NET				4040& 4360													
33	GENERAL SUPPORT			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES			\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$50,973	S-9,LN 7	\$0	\$10,607	\$0	\$10,233	\$995	\$2,526	\$358	\$7	\$0	\$0	\$26,246	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$1,319,504	S-9,LN 8	\$0	\$274,574	\$0	\$264,896	\$25,769	\$65,401	\$9,268	\$194	\$0	\$0	\$679,402	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$1,233,888	S-9,LN 15	\$0	\$237,157	\$0	\$477,171	\$18,566	\$47,131	\$18,220	\$321	\$0	\$0	\$435,321	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410		\$568,986	S-9,LN 25	\$0	\$124,612	\$0	\$41,498	\$12,865	\$32,648	\$969	\$39	\$0	\$0	\$356,356	\$0
6	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	NETWORK OPERATIONS EXPENSE	6530		\$2,207,422	S-10,LN 13	\$0	\$459,340	\$0	\$443,149	\$43,109	\$109,411	\$15,505	\$325	\$0	\$0	\$1,136,584	\$0
8	ACCESS / USF EXPENSE	6540		\$313,607	S-10,LN 14	\$0	\$372,140	\$0	\$0	-\$58,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$1,517,375	S-11,LN 12	\$0	\$482,100	\$0	\$52,076	\$18,998	\$156,107	\$0	\$121	\$0	\$0	\$807,972	\$0
10	SERVICES EXPENSE	6620		\$712,205	S-11,LN 44	\$0	\$214,510	\$0	\$6,718	\$71,364	\$83,320	\$491	\$24	\$0	\$0	\$335,777	\$0
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$2,167,774	S-12,LN 11+12	\$0	\$532,633	\$0	\$353,407	\$57,100	\$148,418	\$12,183	\$288	\$0	\$0	\$1,063,745	\$0
13	SUBTOTAL OPERATING EXPENSES			\$10,091,733		\$0	\$2,707,673	\$0	\$1,649,149	\$190,232	\$644,963	\$56,993	\$1,321	\$0	\$0	\$4,841,402	\$0
14	% DISTRIBUTION			100.00%		0.00%	26.83%	0.00%	16.34%	1.89%	6.39%	0.01%	0.01%	0.00%	0.00%	47.97%	\$0
15	DEPRECIATION AND AMORTIZATION	6560		\$5,111,372	S-10,LN 22+29	\$0	\$893,584	\$0	\$1,302,093	\$88,840	\$225,475	\$46,947	\$927	\$0	\$0	\$2,553,507	\$0
16	OTHER OPERATING TAX	7240		\$452,831	S-12,LN 33	\$0	\$102,325	\$0	\$88,855	\$8,644	\$21,938	\$3,109	\$65	\$0	\$0	\$227,895	\$0
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		-\$11,520	S-10,LN 37	\$0	-\$2,523	\$0	-\$840	-\$260	-\$661	-\$20	-\$1	\$0	\$0	-\$7,215	\$0
20	TOTAL OPERATING EXPENSE AND TAX			\$15,644,416		\$0	\$3,701,058	\$0	\$3,039,257	\$287,455	\$891,715	\$107,030	\$2,312	\$0	\$0	\$7,615,589	\$0
21	% DISTRIBUTION			100.00%		0.00%	23.66%	0.00%	19.43%	1.84%	5.70%	0.68%	0.01%	0.00%	0.00%	48.68%	\$0
22	NON OPERATING EXPENSE																
22	ABANDONED CONSTRUCTION		7370	\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
27	UNCOLLECTIBLES																
27	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS MidPlains Telephone Co.

S-9,1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	19.22%	0.00%	38.67%	1.50%	3.82%	1.48%	0.03%	0.00%	0.00%	35.28%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 11	\$0	\$0		\$0	\$0	\$0					\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 12	\$0	\$0		\$0	\$0	\$0					\$0	\$0
5	OTHER IOT EQUIPMENT	2310			\$0 S-5, LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	21.90%	0.00%	7.29%	2.26%	5.74%	0.17%	0.01%	0.00%	0.00%	62.63%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$50,973	LN 1+DIRECT	\$0	\$10,607	\$0	\$10,233	\$995	\$2,526	\$358	\$7	\$0	\$0	\$26,246	\$0
8	GENERAL SUPPORT	6120		\$1,319,504	LN 1+DIRECT	\$0	\$274,574	\$0	\$264,896	\$25,769	\$65,401	\$9,268	\$194	\$0	\$0	\$679,402	\$0
9	TOTAL GENERAL SUPPORT EXP			\$1,370,477		\$0	\$285,181	\$0	\$275,129	\$26,764	\$67,928	\$9,626	\$202	\$0	\$0	\$705,648	\$0
10	% DISTRIBUTION			100.00%		0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$894,925	LN 2+DIRECT	\$0	\$172,007	\$0	\$346,087	\$13,466	\$34,184	\$13,215	\$233	\$0	\$0	\$315,734	\$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		\$338,963	LN 2+DIRECT	\$0	\$65,150	\$0	\$131,084	\$5,100	\$12,947	\$5,005	\$88	\$0	\$0	\$119,588	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$1,233,888		\$0	\$237,157	\$0	\$477,171	\$18,566	\$47,131	\$18,220	\$321	\$0	\$0	\$435,321	\$0
16	% DISTRIBUTION			100.00%		0.00%	19.22%	0.00%	38.67%	1.50%	3.82%	1.48%	0.03%	0.00%	0.00%	35.28%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0		\$0	\$0						\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0		\$0	\$0						\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0		\$0	\$0						\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$568,986	LN 6	\$0	\$124,612	\$0	\$41,498	\$12,865	\$32,648	\$969	\$39	\$0	\$0	\$356,356	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$568,986		\$0	\$124,612	\$0	\$41,498	\$12,865	\$32,648	\$969	\$39	\$0	\$0	\$356,356	\$0
26	% DISTRIBUTION			100.00%		0.00%	21.90%	0.00%	7.29%	2.26%	5.74%	0.17%	0.01%	0.00%	0.00%	62.63%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$3,173,351		\$0	\$646,950	\$0	\$793,798	\$58,195	\$147,707	\$28,815	\$562	\$0	\$0	\$1,497,325	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.39%	0.00%	25.01%	1.83%	4.65%	0.91%	0.02%	0.00%	0.00%	47.18%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,802,874		\$0	\$361,769	\$0	\$518,669	\$31,431	\$79,779	\$19,189	\$361	\$0	\$0	\$791,677	\$0
30	% DISTRIBUTION			100.00%		0.00%	20.07%	0.00%	28.77%	1.74%	4.43%	1.06%	0.02%	0.00%	0.00%	43.91%	\$0

PYCOS MidPlains Telephone Co.

S-10,1of1

## PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$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%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
4	TANGIBLE PROPERTY	2680		100.00%	S-3, LN 30	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$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%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$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%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$2,207,422	LN 7+DIRECT	\$0	\$459,340	\$0	\$443,149	\$43,109	\$109,411	\$15,505	\$325	\$0	\$0	\$1,136,584	\$0
14	ACCESS / USF EXPENSE	6540		\$313,607	DIRECT	\$0	\$372,140	\$0	\$0	-\$58,533	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$277,931	S-3, LN 11	\$0	\$57,834	\$0	\$55,796	\$5,428	\$13,776	\$1,952	\$41	\$0	\$0	\$143,104	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$48,914	S-4, LN 53	\$0	\$34,862	\$0	\$0	\$1,897	\$4,818	\$0	\$0	\$0	\$0	\$7,337	\$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			\$2,322,229	S-4, LN 79	\$0	\$264,652	\$0	\$1,033,042	\$26,655	\$67,657	\$39,445	\$696	\$0	\$0	\$890,082	\$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			\$2,205,573	S-5, LN 43	\$0	\$483,037	\$0	\$160,858	\$49,867	\$126,553	\$3,754	\$152	\$0	\$0	\$1,381,351	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$4,854,647		\$0	\$840,386	\$0	\$1,249,695	\$83,847	\$212,804	\$45,152	\$889	\$0	\$0	\$2,421,875	\$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			\$4,854,647		\$0	\$840,386	\$0	\$1,249,695	\$83,847	\$212,804	\$45,152	\$889	\$0	\$0	\$2,421,875	\$0
25	% DISTRIBUTION			100.00%		0.00%	17.31%	0.00%	25.74%	1.73%	4.38%	0.93%	0.02%	0.00%	0.00%	49.89%	\$0
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$1,075	LN 2+DIRECT	\$0	\$0	\$0	\$1,075	\$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		\$255,650	LN 5+DIRECT	\$0	\$53,198	\$0	\$51,323	\$4,993	\$12,671	\$1,796	\$38	\$0	\$0	\$131,632	\$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			\$256,725		\$0	\$53,198	\$0	\$52,398	\$4,993	\$12,671	\$1,796	\$38	\$0	\$0	\$131,632	\$0
32	% DISTRIBUTION			100.00%		0.00%	20.72%	0.00%	20.41%	1.94%	4.94%	0.70%	0.01%	0.00%	0.00%	51.27%	\$0
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$0	S-3, LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$0	S-4, LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$11,520	S-5, LN 43+DIR	\$0	\$2,523	\$0	\$840	\$260	\$661	\$20	\$1	\$0	\$0	\$7,215	\$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			\$11,520		\$0	\$2,523	\$0	\$840	\$260	\$661	\$20	\$1	\$0	\$0	\$7,215	\$0

PYCOS MidPlains Telephone Co.

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SWS - OPERATOR SERVICES EXCL DA			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	35.64%			2.58%	6.56%					0.00%	55.22%
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%
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%
9	IX CARRIER SVC ORDER CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0			\$0
10	IX CARRIER BILLING INQUIRY CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0			\$0
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	43.71%	0.00%	6.29%	15.08%	34.89%		0.00%	0.03%			
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$1,517,375	INPUT	\$0	\$482,100	\$0	\$52,076	\$18,998	\$156,107		\$0	\$121	\$0	\$0	\$807,972
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$22,024	LN 1+DIRECT	\$0	\$0			\$1,000	\$0					\$0	\$21,024
15	- OPERATOR SERVICES UNDER CONTRACT			\$2,286	DIRECT	\$0	\$0			\$2,286	\$0					\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS	6622															
17	- CLASSIFIED			\$0	DIRECT												\$0
18	- TWX			\$0	DIRECT										\$0		
19	- ALPHA			\$2,009	LN 3	\$0	\$716			\$52	\$132				\$0	\$0	\$1,110
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
21	SUBTOTAL			\$2,009		\$0	\$716	\$0	\$0	\$52	\$132		\$0	\$0	\$0	\$0	\$1,110
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$16,848	DIRECT		\$16,848										
25	- OTHER		1.12	\$114,197	LN 7	\$0	\$6,923	\$0	\$336	\$20,966	\$82	\$288	\$0	\$0	\$0	\$0	\$85,602
26	- END USER PAYMENT & COLLECTION		1.2	\$61,301	LN 4	\$0	\$18,762	\$0	\$0	\$920	\$1,334	\$0	\$0	\$0	\$0	\$0	\$40,286
27	- END USER BILLING INQUIRY		1.3	\$83,194	LN 8	\$0	\$5,300	\$0	\$150	\$2,825	\$0	\$110	\$0	\$0	\$0	\$0	\$74,808
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0			\$0	\$0				\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$275,540		\$0	\$47,832	\$0	\$486	\$24,711	\$1,416	\$398	\$0	\$0	\$0	\$0	\$200,696
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$13,599	AL-1, LN16	\$0	\$8,226			\$1,422	\$2,951					\$0	\$999
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT											\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$150,315	AL-1, LN18, LN19	\$0	\$44,831	\$0	\$0	\$17,154	\$35,588	\$0	\$0	\$0	\$0	\$0	\$52,742
38	- END USER COMMON LINE		2.3	\$7,911	DIRECT	\$0	\$7,911			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$78,895	LN 11	\$0	\$34,484	\$0	\$4,964	\$11,897	\$27,530	\$0	\$20		\$0	\$0	\$53,741
40	SUBTOTAL CUSTOMER SERVICES			\$250,720		\$0	\$95,452	\$0	\$4,964	\$30,474	\$66,069	\$0	\$20	\$0	\$0	\$0	\$254,437
41	TOTAL CAT 1 AND CAT 2			\$526,260	LN 32+LN 40	\$0	\$143,285	\$0	\$5,450	\$55,185	\$67,485	\$398	\$20	\$0	\$0	\$0	\$254,437
42	% DISTRIBUTION			100.00%		0.00%	27.23%	0.00%	1.04%	10.49%	12.82%	0.08%	0.00%	0.00%	0.00%	0.00%	48.35%
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$159,626	LN 42+DIRECT	\$0	\$70,510	\$0	\$1,268	\$12,841	\$15,703	\$93	\$5	\$0	\$0	\$0	\$59,206
44	TOTAL SERVICES EXPENSE			\$712,205		\$0	\$214,510	\$0	\$6,718	\$71,364	\$83,320	\$491	\$24	\$0	\$0	\$0	\$335,777
45	% DISTRIBUTION			100.00%		0.00%	30.12%	0.00%	0.94%	10.02%	11.70%	0.07%	0.00%	0.00%	0.00%	0.00%	47.15%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$2,229,579	LN 12+LN 44	\$0	\$696,611	\$0	\$58,795	\$90,361	\$239,428	\$491	\$146	\$0	\$0	\$0	\$1,143,748
47	% DISTRIBUTION			100.00%		0.00%	31.24%	0.00%	2.64%	4.05%	10.74%	0.02%	0.01%	0.00%	0.00%		51.30%

PYCOS MidPlains Telephone Co.

S-12,1of1

## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	24.32%	0.00%	16.36%	2.64%	6.87%	0.56%	0.01%	0.00%	0.00%	49.23%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	20.81%	0.00%	20.08%	1.95%	4.96%	0.70%	0.01%	0.00%	0.00%	51.49%	\$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%	84.45%			0.00%	15.55%				0.00%	0.00%	\$0
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	17.03%	0.00%	25.99%	1.71%	4.35%	0.94%	0.02%	0.00%	0.00%	49.96%	\$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			\$7,092	DIRECT	\$0	\$7,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$2,160,682	LN 1	\$0	\$525,541	\$0	\$353,407	\$57,100	\$148,418	\$12,183	\$288	\$0	\$0	\$1,063,745	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$2,167,774		\$0	\$532,633	\$0	\$353,407	\$57,100	\$148,418	\$12,183	\$288	\$0	\$0	\$1,063,745	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.57%	0.00%	16.30%	2.63%	6.85%	0.56%	0.01%	0.00%	0.00%	49.07%	\$0
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0			\$0	\$0			\$0	\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT												\$0
20	TOTAL		1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$18,674,870	RECORDS	\$0	\$4,217,144	\$0	\$3,826,931	\$339,380	\$1,023,501	\$135,508	\$2,872	\$0	\$0	\$9,129,534	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$15,655,317	VARIOUS	\$0	\$3,701,058	\$0	\$3,039,257	\$287,803	\$892,765	\$107,169	\$2,315	\$0	\$0	\$7,624,951	\$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.			-\$123	LN 6+DIRECT	\$0	-\$21	\$0	-\$32	-\$2	-\$5	-\$1	\$0	\$0	\$0	-\$61	\$0
27	NET TAXABLE INCOME			\$3,019,677		\$0	\$516,107	\$0	\$787,706	\$51,579	\$130,742	\$28,341	\$557	\$0	\$0	\$1,504,645	\$0
28	% DISTRIBUTION			100.00%		0.00%	17.09%	0.00%	26.09%	1.71%	4.33%	0.94%	0.02%	0.00%	0.00%	49.83%	\$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		\$252,671	LN 28	\$0	\$43,185	\$0	\$65,911	\$4,316	\$10,940	\$2,371	\$47	\$0	\$0	\$125,901	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$170,893	LN 28	\$0	\$29,208	\$0	\$44,579	\$2,919	\$7,399	\$1,604	\$32	\$0	\$0	\$85,153	\$0
33	OPERATING TAXES - OTHER	7240		\$452,831	LN 2+DIRECT	\$0	\$102,325	\$0	\$88,855	\$8,644	\$21,938	\$3,109	\$65	\$0	\$0	\$227,895	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$913,297	LN 28	\$0	\$156,096	\$0	\$238,240	\$15,600	\$39,543	\$8,572	\$169	\$0	\$0	\$455,078	\$0
35	TOTAL OPERATING TAXES			\$1,789,692		\$0	\$330,814	\$0	\$437,586	\$31,479	\$79,819	\$15,666	\$312	\$0	\$0	\$894,027	\$0

PYCOS MidPlains Telephone Co.

AL-1,1of1

## DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	\$24,123	SPF	\$0	\$5,998	\$0	\$28	\$620	\$1,574	\$29	\$0	\$0	\$0	\$15,875	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.86%	0.00%	0.12%	2.57%	6.52%	0.12%	0.00%	0.00%	0.00%	65.81%	
3	ALLOCATED LOOPS - CWF	\$24,123	SPF	\$0	\$5,998	\$0	\$28	\$620	\$1,574	\$29	\$0	\$0	\$0	\$15,875	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.86%	0.00%	0.12%	2.57%	6.52%	0.12%	0.00%	0.00%	0.00%	65.81%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$99	TOLL MOU	\$0	\$0	\$0	\$14	\$0	\$0	\$16	\$0	\$0	\$0	\$69	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	14.21%	0.00%	0.00%	15.74%	0.00%	0.00%	0.00%	70.05%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$2,539	CMM	\$0	\$0	\$0	\$984	\$0	\$0	\$351	\$0	\$0	\$0	\$1,204	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	38.75%	0.00%	0.00%	13.84%	0.00%	0.00%	0.00%	47.40%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$2,843	WB CKTS	\$0	\$20	\$0	\$1,744	\$2	\$4	\$17	\$3	\$0	\$0	\$1,052	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.72%	0.00%	61.35%	0.07%	0.15%	0.60%	0.11%	0.00%	0.00%	37.01%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$3,001	WB CKTS	\$0	\$20	\$0	\$1,520	\$2	\$4	\$15	\$2	\$0	\$0	\$1,439	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.68%	0.00%	50.65%	0.06%	0.14%	0.48%	0.05%	0.00%	0.00%	47.94%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$1,536	WB CKTS Less	\$0	\$0	\$0	\$1,520	\$0	\$0	\$15	\$2	\$0	\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	98.96%	0.00%	0.00%	0.94%	0.10%	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	\$3,173,351	S-9, LN 27	\$0	\$646,950	\$0	\$793,798	\$58,195	\$147,707	\$28,815	\$562	\$0	\$0	\$1,497,325
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$2,521,029	VARIOUS	\$0	\$831,480	\$0	\$443,149	-\$15,424	\$109,411	\$15,505	\$325	\$0	\$0	\$1,136,584
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,517,375	S-11, LN 12	\$0	\$482,100	\$0	\$52,076	\$18,998	\$156,107	\$0	\$121	\$0	\$0	\$807,972
4	CUSTOMER OPERATIONS EXP - SERVICES	\$712,205	S-11, LN 44	\$0	\$214,510	\$0	\$6,718	\$71,364	\$83,320	\$491	\$24	\$0	\$0	\$335,777
5	CORPORATE OPERATIONS EXPENSE	\$2,167,774	S-12, LN 13	\$0	\$532,633	\$0	\$353,407	\$57,100	\$148,418	\$12,183	\$288	\$0	\$0	\$1,063,745
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)	\$252,671	S-12, LN 29 + 31	\$0	\$43,185	\$0	\$65,911	\$4,316	\$10,940	\$2,371	\$47	\$0	\$0	\$125,901
10	STATE INCOME TAX (ACTUAL)	\$170,893	S-12, LN 32	\$0	\$29,208	\$0	\$44,579	\$2,919	\$7,399	\$1,604	\$32	\$0	\$0	\$85,153
11	OTHER OPERATING TAX	\$452,831	S-12, LN 33	\$0	\$102,325	\$0	\$88,855	\$8,644	\$21,938	\$3,109	\$65	\$0	\$0	\$227,895
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$19,774	RECORDS	\$0	\$0	\$0	\$0	\$708	\$2,154	\$365	\$18	\$0	\$0	\$16,528
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	\$10,987,902		\$0	\$2,882,391	\$0	\$1,848,494	\$206,819	\$687,394	\$64,443	\$1,482	\$0	\$0	\$5,296,880
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$451,559		\$0	\$118,455	\$0	\$75,966	\$8,499	\$28,249	\$2,648	\$61	\$0	\$0	\$217,681
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	\$451,559		\$0	\$118,455	\$0	\$75,966	\$8,499	\$28,249	\$2,648	\$61	\$0	\$0	\$217,681

PYCOS MidPlains Telephone Co.

47	FROZEN MAG SHIFT	\$0	\$591,582	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,123	\$0	\$43,794			
48	POST MAG REVENUE REQUIREMENT	\$8,894,806	\$3,999,985	\$0	\$0	\$0	\$0	\$3,408,403	\$0	\$407,755	\$0	\$3,275,912	\$0	\$147,033	\$0	\$1,064,121

## 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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$11,783,391	(NOTE A)	\$0	\$4,321,458	\$189,480	\$0	\$0	\$144,463	\$17,569	\$0	\$1,787,739	\$3,316,140	\$235,933	\$915	\$1,769,693	\$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	\$1,325,631	LN 1*LN 2	\$0	\$486,164	\$21,317	\$0	\$0	\$16,252	\$1,977	\$0	\$201,121	\$373,066	\$26,542	\$103	\$199,091	\$0
4		ALLOW FOR FUNDS USED DURING CONST	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$1,325,631	LN 3-LN 4	\$0	\$486,164	\$21,317	\$0	\$0	\$16,252	\$1,977	\$0	\$201,121	\$373,066	\$26,542	\$103	\$199,091	\$0
6		FEDERAL INCOME TAX	\$713,830	LN 30	\$0	\$261,792	\$11,481	\$0	\$0	\$8,751	\$1,064	\$0	\$108,300	\$200,888	\$14,293	\$55	\$107,206	\$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	\$713,830	LN 6-LN 7	\$0	\$261,792	\$11,481	\$0	\$0	\$8,751	\$1,064	\$0	\$108,300	\$200,888	\$14,293	\$55	\$107,206	\$0
9		STATE AND LOCAL INCOME TAX	\$115,029	LN 36	\$0	\$42,186	\$1,850	\$0	\$0	\$1,410	\$172	\$0	\$17,452	\$32,372	\$2,303	\$9	\$17,276	\$0
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$115,029	LN 9-LN 10	\$0	\$42,186	\$1,850	\$0	\$0	\$1,410	\$172	\$0	\$17,452	\$32,372	\$2,303	\$9	\$17,276	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$6,740,315	A-8, LN 20	\$0	\$2,618,260	\$972,847	\$0	\$1,331	\$57,018	\$9,785	\$0	\$811,580	\$1,296,047	\$129,825	\$146,865	\$696,756	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$8,894,806		\$0	\$3,408,403	\$1,007,494	\$0	\$1,331	\$83,432	\$12,998	\$0	\$1,138,453	\$1,902,372	\$172,964	\$147,033	\$1,020,327	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$8,894,806	LN16+LN18	\$0	\$3,408,403	\$1,007,494	\$0	\$1,331	\$83,432	\$12,998	\$0	\$1,138,453	\$1,902,372	\$172,964	\$147,033	\$1,020,327	\$0
		SPECIAL ACCESS INCLUDING WBI															\$4,234,116	
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$1,325,631	LN 3	\$0	\$486,164	\$21,317	\$0	\$0	\$16,252	\$1,977	\$0	\$201,121	\$373,066	\$26,542	\$103	\$199,091	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$53)		\$0	(\$21)	(\$5)	\$0	\$0	(\$0)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$53)	LN21+LN22	\$0	(\$21)	(\$5)	\$0	\$0	(\$0)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$0
24		RETURN LESS INCOME ADJ	\$1,325,684	LN20-LN23	\$0	\$486,185	\$21,321	\$0	\$0	\$16,253	\$1,977	\$0	\$201,128	\$373,077	\$26,544	\$103	\$199,096	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$1,325,684		\$0	\$486,185	\$21,321	\$0	\$0	\$16,253	\$1,977	\$0	\$201,128	\$373,077	\$26,544	\$103	\$199,096	\$0
27		FEDERAL TAXABLE INCOME	\$1,325,684		\$0	\$486,185	\$21,321	\$0	\$0	\$16,253	\$1,977	\$0	\$201,128	\$373,077	\$26,544	\$103	\$199,096	\$0
28	0.35	FEDERAL INCOME TAX	\$713,830	LN 27*FTR	\$0	\$261,792	\$11,481	\$0	\$0	\$8,751	\$1,064	\$0	\$108,300	\$200,888	\$14,293	\$55	\$107,206	\$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	\$713,830	LN28-LN29	\$0	\$261,792	\$11,481	\$0	\$0	\$8,751	\$1,064	\$0	\$108,300	\$200,888	\$14,293	\$55	\$107,206	\$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	\$2,039,515		\$0	\$747,978	\$32,802	\$0	\$0	\$25,004	\$3,041	\$0	\$309,428	\$573,964	\$40,837	\$158	\$306,302	\$0
33		STATE TAXABLE INCOME	\$2,039,515		\$0	\$747,978	\$32,802	\$0	\$0	\$25,004	\$3,041	\$0	\$309,428	\$573,964	\$40,837	\$158	\$306,302	\$0
34	0.079	STATE INCOME TAX	\$115,029	LN 33*STR	\$0	\$42,186	\$1,850	\$0	\$0	\$1,410	\$172	\$0	\$17,452	\$32,372	\$2,303	\$9	\$17,276	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMC	\$115,029	LN34-LN35	\$0	\$42,186	\$1,850	\$0	\$0	\$1,410	\$172	\$0	\$17,452	\$32,372	\$2,303	\$9	\$17,276	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$682,928		\$0	\$250,459	\$10,984	\$0	\$0	\$8,373	\$1,018	\$0	\$103,612	\$192,191	\$13,674	\$53	\$102,565	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR F	(\$9,986)		\$0	(\$21,999)	(\$965)	\$0	\$0	(\$735)	(\$89)	\$0	(\$9,101)	(\$16,881)	(\$1,201)	(\$5)	(\$9,009)	\$0

PYCOS MidPlains Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CL CAPPED	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$2,544,982	A-3.LN 4	\$0	\$1,029,955	\$235,857	\$0	\$0	\$23,042	\$4,871	\$0	\$368,525	\$528,935	\$65,416	\$3,131	\$285,249	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$3,259,241	A-4.LN 21+25			\$3,259,241	\$0		\$0		\$0					\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4.LN 17			\$0	\$0	\$0	\$0		\$0					\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$17,001,213	A-5.LN 41	\$0	\$3,148,818	\$0	\$0		\$318,415		\$0	\$2,379,895	\$7,309,191		\$0	\$3,844,895	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0				\$0	\$0					\$0
6	2410	CABLE AND WIRE FACILITIES	\$14,864,617	A-5.LN 21	\$0	\$11,083,820	\$0	\$0		\$67,314		\$0	\$2,712,640	\$903,964	\$0	\$96,879	\$0	\$0
7	2680	TANGIBLE ASSETS	\$4,395	A-3.LN 14	\$0	\$1,781	\$408	\$0	\$0	\$40	\$8	\$0	\$637	\$914	\$113	\$0	\$493	\$0
8	2690	INTANGIBLE ASSETS	\$319,389	A-3.LN 15	\$0	\$129,405	\$29,634	\$0	\$0	\$2,895	\$612	\$0	\$46,302	\$66,456	\$8,219	\$27	\$35,839	\$0
9		TOTAL PLANT IN SERVICE	\$37,993,837		\$0	\$15,393,778	\$3,525,140	\$0	\$0	\$344,392	\$72,806	\$0	\$5,507,998	\$7,905,496	\$977,712	\$3,158	\$4,263,356	\$0
10		% DISTRIBUTION	100.000%		0.000%	40.517%	9.278%	0.000%	0.000%	0.906%	0.192%	0.000%	14.497%	20.807%	2.573%	0.008%	11.221%	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	\$1,021,217	A-6.LN 13	\$0	\$413,761	\$94,750	\$0	\$0	\$9,257	\$1,957	\$0	\$148,047	\$212,488	\$26,279	\$85	\$114,593	\$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.	\$39,015,053		\$0	\$15,807,540	\$3,619,890	\$0	\$0	\$353,649	\$74,763	\$0	\$5,656,045	\$8,117,984	#####	\$3,243	\$4,377,948	\$0
16		% DISTRIBUTION	100.000%		0.000%	40.517%	9.278%	0.000%	0.000%	0.906%	0.192%	0.000%	14.497%	20.807%	2.573%	0.008%	11.221%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVIC	\$24,766,308	A-7.LN 9	\$0	\$10,484,443	\$3,202,410	\$0	\$0	\$186,911	\$52,449	\$0	\$3,510,590	\$4,290,528	\$704,333	\$2,189	\$2,332,455	\$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	\$2,871	A-7.LN 17	\$0	\$1,163	\$266	\$0	\$0	\$26	\$6	\$0	\$416	\$597	\$74	\$0	\$322	\$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	\$2,710,575	A-7.LN 28	\$0	\$1,100,994	\$250,753	\$0	\$0	\$24,498	\$5,215	\$0	\$393,265	\$562,339	\$70,036	\$159	\$303,316	\$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	\$11,535,299		\$0	\$4,220,940	\$166,462	\$0	\$0	\$142,214	\$17,094	\$0	\$1,751,773	\$3,264,519	\$229,549	\$895	\$1,741,855	\$0
25		% DISTRIBUTION	100.000%		0.000%	36.592%	1.443%	0.000%	0.000%	1.233%	0.148%	0.000%	15.186%	28.300%	1.990%	0.008%	15.100%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$53,671	A-3.LN 16	\$0	\$21,746	\$4,980	\$0	\$0	\$487	\$103	\$0	\$7,781	\$11,168	\$1,381	\$4	\$6,023	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+LN21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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+LN11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$194,420	A-3.LN 10	\$0	\$78,772	\$18,039	\$0	\$0	\$1,762	\$373	\$0	\$28,185	\$40,454	\$5,003	\$16	\$21,816	\$0
31		NET TELEPHONE PLANT, M&S AND																
		CASH WORKING CAPITAL	\$11,783,391		\$0	\$4,321,458	\$189,480	\$0	\$0	\$144,463	\$17,569	\$0	\$1,787,739	\$3,316,140	\$235,933	\$915	\$1,769,693	\$0
32		% DISTRIBUTION	100.000%		0.000%	36.674%	1.608%	0.000%	0.000%	1.226%	0.149%	0.000%	15.172%	28.142%	2.002%	0.008%	15.019%	0.000%



PYCOS MidPlains Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$20,260,455	A-4, LN 42	\$0	\$3,148,818	\$3,259,241	\$0	\$0	\$318,415		\$0	\$2,379,895	\$7,309,191		\$0	\$3,844,895	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0					\$0	\$0			\$0		
1c		CABLE & WIRE FACILITIES	\$14,864,617	A-5, LN 23	\$0	\$11,083,820	\$3,259,241	\$0	\$0	\$318,415	\$67,314	\$0	\$2,712,640	\$903,964	\$903,964	\$0	\$96,879	\$0
1d		TOTAL	\$35,125,071		\$0	\$14,232,637	\$3,259,241	\$0	\$0	\$318,415	\$67,314	\$0	\$5,092,534	\$7,309,191	\$903,964	\$0	\$3,941,774	\$0
1e		% DISTRIBUTION	100.000%		0.000%	40.520%	9.279%	0.000%	0.000%	0.907%	0.192%	0.000%	14.498%	20.809%	2.574%	0.000%	11.222%	0.000%
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$2,453,701	LN 1e	\$0	\$994,237	\$227,678	\$0	\$0	\$22,243	\$4,702	\$0	\$355,745	\$510,592	\$63,147	\$0	\$275,357	\$0
3		GENERAL PURPOSE COMPUTERS	\$91,280	LN 1e & DIREC	\$0	\$35,718	\$8,179	\$0	\$0	\$799	\$169	\$0	\$12,780	\$18,343	\$2,269	\$3,131	\$9,892	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$2,544,982		\$0	\$1,029,955	\$235,857	\$0	\$0	\$23,042	\$4,871	\$0	\$368,525	\$528,935	\$65,416	\$3,131	\$285,249	\$0
5		% DISTRIBUTION	100.000%		0.000%	40.470%	9.268%	0.000%	0.000%	0.905%	0.191%	0.000%	14.480%	20.783%	2.570%	0.123%	11.208%	0.000%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$37,670,053		\$0	\$15,262,592	\$3,495,099	\$0	\$0	\$341,457	\$72,186	\$0	\$5,461,059	\$7,838,126	\$969,380	\$3,131	\$4,227,024	\$0
7		% DISTRIBUTION	100.000%		0.000%	40.517%	9.278%	0.000%	0.000%	0.906%	0.192%	0.000%	14.497%	20.807%	2.573%	0.008%	11.221%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT							0							
9		COE, IOT, CWF, GENERAL SUPPORT																
10		AND EQUAL ACCESS EQUIPMENT	\$37,670,053		\$0	\$15,262,592	\$3,495,099	\$0	\$0	\$341,457	\$72,186	\$0	\$5,461,059	\$7,838,126	\$969,380	\$3,131	\$4,227,024	\$0
		% DISTRIBUTION	100.000%		0.000%	40.517%	9.278%	0.000%	0.000%	0.906%	0.192%	0.000%	14.497%	20.807%	2.573%	0.008%	11.221%	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	\$4,395	LN 10	\$0	\$1,781	\$408	\$0	\$0	\$40	\$8	\$0	\$637	\$914	\$113	\$0	\$493	\$0
14		TOTAL	\$4,395		\$0	\$1,781	\$408	\$0	\$0	\$40	\$8	\$0	\$637	\$914	\$113	\$0	\$493	\$0
15	2690	INTANGIBLE ASSETS	\$319,389	LN 10	\$0	\$129,405	\$29,634	\$0	\$0	\$2,895	\$612	\$0	\$46,302	\$66,456	\$8,219	\$27	\$35,839	\$0
16	1220	MATERIALS AND SUPPLIES	\$53,671	LN 10	\$0	\$21,746	\$4,980	\$0	\$0	\$487	\$103	\$0	\$7,781	\$11,168	\$1,381	\$4	\$6,023	\$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																
22		FOR APPORTIONING PRESUBSCRIPTION	\$19,171,334		\$0	\$15,262,592	\$3,495,099	\$0	\$0	\$341,457	\$72,186	\$0						
		% DISTRIBUTION	100.000%		0.000%	79.612%	18.231%	0.000%	0.000%	1.781%	0.377%	0.000%						
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING																
		CARRIER ACCESS BILLING EXPENSES	\$20,892,434				\$3,259,241	\$0	\$0	\$318,415	\$67,314	\$0	\$5,092,534	\$7,309,191	\$903,964		\$3,941,774	
24		% DISTRIBUTION	100.000%				15.600%	0.000%	0.000%	1.524%	0.322%	0.000%	24.375%	34.985%	4.327%		18.867%	

PYCOS MidPlains Telephone Co.

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		STANDARD WORK SECONDS																
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%								100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%								100%	100%
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%					0%		0%					
		IX CIRCUIT TERMINATIONS - MSG COE		0%	AL-1, LN 6													
		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								\$0	\$0
10		- INTERCEPT	\$0	DIRECT			\$0										\$0	\$0
11		- OTHER	\$0	DIRECT													\$0	\$0
12		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		TSPS																
14		- OPERATOR	\$0	LN 3			\$0		\$0								\$0	\$0
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
16		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0					\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT																
19		ACCESS	\$0	DIRECT						\$0								
20		NON ACCESS	\$0	DIRECT													\$0	
21		TOTAL TANDEM SWITCH	\$0							\$0							\$0	
22	2210	LOCAL SWITCHING EQUIPMENT																
23		ACCESS	\$3,259,241	DIRECT			\$3,259,241											
24		EQUAL ACCESS	\$0	DIRECT				\$0										
25		TOTAL LOCAL SWITCH	\$3,259,241				\$3,259,241	\$0										
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$3,259,241				\$3,259,241	\$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 MidPlains Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$5,853.053	DIRECT						\$26.653			\$1,981.505				\$3,844.895	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680	\$29.580	DIRECT								\$0		\$29.580				
32		SUBSCRIBER LINE	\$3,547.207	LN 4/DIRECT		\$0	\$3,148.818						\$398.390					
33		INTEREXCHANGE CIRCUIT																
34		FURNINSHED OTHERS	\$0	DIRECT								\$0		\$0			\$0	
35		ACCESS - BASIC	\$7,279.611	LN 5/DIRECT						\$0		\$0		\$7,279.611				
36		ACCESS - SPECIAL	\$0	DIRECT								\$0		\$0				
37		NON ACCESS	\$0	DIRECT													\$0	
38		TOTAL IX CIRCUIT	\$7,279.611							\$0		\$0		\$7,279.611			\$0	
39		HOST/REMOTE CIRCUIT	\$291.762	DIRECT						\$291.762				\$0			\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$17,001.213			\$0	\$3,148.818			\$318.415		\$0	\$2,379.895	\$7,309.191			\$3,844.895	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$20,260.455		\$0	\$3,148.818	\$3,259.241	\$0	\$0	\$318.415		\$0	\$2,379.895	\$7,309.191			\$3,844.895	\$0
43		% DISTRIBUTION	100.000%		0.000%	15.542%	16.087%	0.000%	0.000%	1.572%		0.000%	11.747%	36.076%			18.977%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0%	LN 17			0%	0%	0%	0%		0%					0%	0%
45		TANDEM SWITCHING	0%	LN 21						0%							0%	
46		LOCAL SWITCHING	100%	LN 25			100%	0%				0%						
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25			100%	0%		0%		0%					0%	
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41		0%	19%			2%		0%	14%	43%			23%	

PYCOS MidPlains Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%						0%	0%					
		IX CIRCUIT MILES - MSG CWF	0%	AL-1, LN 8														
3	2310	INFORMATION ORIG/TERM																
4		OTHER IOT EQUIPMENT																
5		COIN PUBLIC TELEPHONE	\$0	DIRECT		\$0												
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT		\$0												
7		OTHER	\$0	DIRECT		\$0								\$0				
8		SUBTOTAL	\$0			\$0								\$0				
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT		\$0								\$0				
10		TOTAL ORIG/TERM EQUIP	\$0			\$0								\$0				
11		% DISTRIBUTION	\$0			\$0								\$0				
12	2410	CABLE AND WIRE FACILITIES																
13		SUBSCRIBER LINE	\$11,135,560	LN 1/DIRECT	\$0	\$11,083,820							\$51,741					
14		EXCHANGE WIDEBAND AND WBI	\$2,793,569	DIRECT							\$35,791		\$2,660,899				\$96,879	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT							\$0				\$0			
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
16		INTEREXCHANGE WIDEBAND & DSL	\$903,964	DIRECT											\$903,964			
17a		IX TRUNK - ACCESS	\$0	LN 2/DIRECT							\$0		\$0		\$0			
17b		IX TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT														
19		HOST/REMOTE	\$31,523	DIRECT							\$31,523				\$0			\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT														\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$14,864,617		\$0	\$11,083,820					\$67,314	\$0	\$2,712,640		\$903,964	\$0		\$96,879
22		% DISTRIBUTION	100.000%		0.000%	74.565%					0.453%	0.000%	18.249%		6.081%			0.652%
23		TOTAL CABLE & WIRE FACILITIES	\$14,864,617		\$0	\$11,083,820					\$67,314	\$0	\$2,712,640		\$903,964			\$96,879
24		% DISTRIBUTION	100.000%		0.000%	74.565%					0.453%	0.000%	18.249%		6.081%			0.652%

[illegible]

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED	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	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$1,779,394	A-3.LN 5	\$0	\$720,121	\$164,906	\$0	\$0	\$16,111	\$3,406	\$0	\$257,664	\$369,819	\$45,737	\$2,189	\$199,440	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$3,037,504	A-4.LN 47	\$0	\$0	\$3,037,504	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$9,119,588	A-4.LN 48	\$0	\$1,689,051	\$0	\$0	\$0	\$170,800	\$0	\$0	\$1,276,595	\$3,920,709	\$0	\$0	\$2,062,433	\$0
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$10,829,822	A-5.LN 22	\$0	\$8,075,270	\$0	\$0	\$0	\$0	\$49,043	\$0	\$1,976,331	\$0	\$658,595	\$0	\$70,583	\$0
9		TOTAL ACCUM DEPR - TPIS	\$24,766,308		\$0	\$10,484,443	\$3,202,410	\$0	\$0	\$186,911	\$52,449	\$0	\$3,510,590	\$4,290,528	\$704,333	\$2,189	\$2,332,455	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$24,766,308		\$0	\$10,484,443	\$3,202,410	\$0	\$0	\$186,911	\$52,449	\$0	\$3,510,590	\$4,290,528	\$704,333	\$2,189	\$2,332,455	\$0
12		% DISTRIBUTION	100.000%		0.000%	42.333%	12.931%	0.000%	0.000%	0.755%	0.212%	0.000%	14.175%	17.324%	2.844%	0.009%	9.418%	0.000%
13	3400	ACCUMULATED AMORTIZATION																
14		TANGIBLE ASSETS																
15		CAPITAL LEASES	\$0	A-3.LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		LEASEHOLD IMPROVEMENTS	\$2,871	A-3.LN 10	\$0	\$1,163	\$266	\$0	\$0	\$26	\$6	\$0	\$416	\$597	\$74	\$0	\$322	\$0
17		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL ACCUM AMORT - TANGIBLE	\$2,871		\$0	\$1,163	\$266	\$0	\$0	\$26	\$6	\$0	\$416	\$597	\$74	\$0	\$322	\$0
19	3500	INTANGIBLE ASSETS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL ACCUM AMORTIZATION	\$2,871		\$0	\$1,163	\$266	\$0	\$0	\$26	\$6	\$0	\$416	\$597	\$74	\$0	\$322	\$0
22		% DISTRIBUTION	100.000%		0.000%	40.517%	9.278%	0.000%	0.000%	0.906%	0.192%	0.000%	14.497%	20.807%	2.573%	0.008%	11.221%	0.000%
23	4100&	NET OPERATING DEFERRED INC TAX																
24	4340	GENERAL SUPPORT	\$122,710	A-3.LN 5	\$0	\$49,661	\$11,372	\$0	\$0	\$1,111	\$235	\$0	\$17,769	\$25,503	\$3,154	\$151	\$13,754	\$0
25		CENTRAL OFFICE EQUIP	\$1,432,869	A-4.LN 43	\$0	\$222,692	\$230,502	\$0	\$0	\$22,519	\$0	\$0	\$168,312	\$516,924	\$0	\$0	\$271,920	\$0
26		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CABLE AND WIRE FACILITIES	\$1,059,289	A-5.LN 22	\$0	\$789,868	\$0	\$0	\$0	\$0	\$4,797	\$0	\$193,311	\$0	\$64,419	\$0	\$6,904	\$0
28		UNDISTRIBUTED	\$95,696	A-3.LN 10	\$0	\$38,773	\$8,879	\$0	\$0	\$867	\$183	\$0	\$13,873	\$19,912	\$2,463	\$8	\$10,738	\$0
29		TOTAL NET DEFERRED INC TAX	\$2,710,575		\$0	\$1,100,994	\$250,753	\$0	\$0	\$24,498	\$5,215	\$0	\$393,265	\$562,339	\$70,036	\$159	\$303,316	\$0
30		% DISTRIBUTION	100.000%		0.000%	40.618%	9.251%	0.000%	0.000%	0.904%	0.192%	0.000%	14.509%	20.746%	2.584%	0.006%	11.190%	0.000%
31	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
32	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	4310	OTHER LONG TERM LIABILITIES	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

#### SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8.1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS CAPPED		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS					B&C	WBI	OPERATOR
					OF CAP	CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	CHANNEL MILEAGE	FACILITY			
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$20,840	A-9,LN 6	\$0	\$8,444	\$1,934	\$0	\$0	\$189	\$40	\$0	\$3,021	\$4,336	\$536	\$2	\$2,338	\$0
3	6210	GENERAL SUPPORT EXPENSE	\$539,470	A-9,LN 7	\$0	\$218,324	\$49,996	\$0	\$0	\$4,884	\$1,033	\$0	\$78,118	\$112,120	\$18,866	\$664	\$60,465	\$0
4	6310	CENTRAL OFFICE EXPENSE	\$714,328	A-9,LN 15	\$0	\$36,345	\$518,094	\$0	\$0	\$3,675	\$0	\$0	\$27,470	\$84,365	\$0	\$0	\$44,379	\$0
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6510	CABLE AND WIRE FACILITIES EXP	\$166,110	A-9,LN 24	\$0	\$123,860	\$0	\$0	\$0	\$0	\$752	\$0	\$30,313	\$0	\$10,102	\$0	\$1,083	\$0
7	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	6530	NETWORK OPERATIONS EXPENSE	\$902,489	A-10,LN 7	\$0	\$365,687	\$83,742	\$0	\$0	\$8,181	\$1,730	\$0	\$130,845	\$187,799	\$23,226	\$0	\$101,278	\$0
9	6540	ACCESS / USF EXPENSE	\$372,140	A-10,LN 8	\$0	\$372,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$534,177	A-11,LN 1	\$0	\$216,430	\$49,562	\$0	\$0	\$4,842	\$1,024	\$0	\$77,440	\$111,148	\$13,746	\$44	\$59,941	\$0
8	6620	SERVICES EXPENSE	\$221,229	A-11,LN29	\$0	\$40,533	\$13,656	\$0	\$1,060	\$1,334	\$282	\$0	\$14,234	\$20,429	\$2,527	\$116,157	\$11,017	\$0
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$886,040	A-12,LN 9	\$0	\$352,744	\$183,035	\$0	\$271	\$5,899	\$1,241	\$0	\$92,271	\$132,799	\$16,339	\$29,834	\$71,608	\$0
13		SUBTOTAL OPERATING EXPENSE	\$4,356,822		\$0	\$1,734,505	\$900,019	\$0	\$1,331	\$29,005	\$6,101	\$0	\$453,711	\$652,997	\$80,342	\$146,701	\$352,110	\$0
13		% DISTRIBUTION	100.000%		0.000%	39.811%	20.658%	0.000%	0.031%	0.668%	0.140%	0.000%	10.414%	14.988%	1.844%	3.367%	8.082%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$2,195,677	A-10,LN 19+27	\$0	\$808,803	\$55,090	\$0	\$0	\$26,281	\$3,334	\$0	\$330,767	\$603,271	\$44,768	\$148	\$323,215	\$0
16	7200	OTHER OPERATING TAX	\$191,180	A-12,LN 25	\$0	\$77,459	\$17,738	\$0	\$0	\$1,733	\$366	\$0	\$27,716	\$39,779	\$4,920	\$16	\$21,453	\$0
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$3,363)	A-10,LN 35	\$0	(\$2,508)	\$0	\$0	\$0	(\$15)	\$0	\$0	(\$614)	\$0	(\$205)	\$0	(\$22)	\$0
20		TOTAL OPERATING EXP & TAX	\$6,740,315		\$0	\$2,618,260	\$972,847	\$0	\$1,331	\$57,018	\$9,785	\$0	\$811,580	\$1,296,047	\$129,825	\$146,865	\$696,756	\$0
21		% DISTRIBUTION	100.000%		0.000%	38.845%	14.433%	0.000%	0.020%	0.846%	0.145%	0.000%	12.041%	19.228%	1.926%	2.179%	10.337%	0.000%
22	7370	NON OPERATING EXPENSE																
22		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS MidPlains Telephone Co.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CLAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
BASIS FOR NETWORK SUPPORT EXPENSE																		
1		GEN SUPPORT, COE, IOT AND C&WF	\$37,670.053	VARIOUS	\$0	\$15,262.592	\$3,495,099	\$0	\$0	\$341,457	\$72,186	\$0	\$5,461,059	\$7,838,126	\$969,380	\$3,131	\$4,227,024	\$0
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8			\$0											
3		TOTAL	\$37,670.053		\$0	\$15,262.592	\$3,495,099	\$0	\$0	\$341,457	\$72,186	\$0	\$5,461,059	\$7,838,126	\$969,380	\$3,131	\$4,227,024	\$0
4		% DISTRIBUTION	100.000%		0.000%	40.517%	9.278%	0.000%	0.000%	0.906%	0.192%	0.000%	14.497%	20.807%	2.573%	0.008%	11.221%	0.000%
PLANT SPECIFIC EXPENSES																		
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$20,840	LN 4	\$0	\$8,444	\$1,934	\$0	\$0	\$189	\$40	\$0	\$3,021	\$4,336	\$536	\$2	\$2,338	\$0
7	6120	GENERAL SUPPORT	\$539,470	A-3,LN 5	\$0	\$218,324	\$49,996	\$0	\$0	\$4,884	\$1,033	\$0	\$78,118	\$112,120	\$13,866	\$664	\$60,465	\$0
8		TOTAL GENERAL SUPPORT EXP	\$560,310		\$0	\$226,767	\$51,929	\$0	\$0	\$5,073	\$1,073	\$0	\$81,139	\$116,457	\$14,403	\$665	\$62,804	\$0
9		% DISTRIBUTION	100.000%		0.000%	40.472%	9.268%	0.000%	0.000%	0.905%	0.191%	0.000%	14.481%	20.784%	2.571%	0.119%	11.209%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$518,094	A-4,LN 47	\$0	\$0	\$518,094	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPEN	\$196,234	A-4,LN 48	\$0	\$36,345	\$0	\$0	\$0	\$3,675		\$0	\$27,470	\$84,365			\$44,379	\$0
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$714,328		\$0	\$36,345	\$518,094	\$0	\$0	\$3,675		\$0	\$27,470	\$84,365			\$44,379	\$0
16		% DISTRIBUTION	100.000%		0.000%	5.088%	72.529%	0.000%	0.000%	0.515%		0.000%	3.846%	11.810%			6.213%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT		\$0												
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0													
20		OTHER	\$0	DIRECT		\$0							\$0					
21		CPE	\$0	DIRECT		\$0												
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0								\$0					
23		% DISTRIBUTION	0.000%		0.000%	0.000%							0.000%					
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$166,110	A-5,LN 22	\$0	\$123,860		\$0			\$752	\$0	\$30,313	\$0	\$10,102		\$1,083	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$1,440,748		\$0	\$386,972	\$570,023	\$0	\$0	\$8,749	\$1,825	\$0	\$138,922	\$200,822	\$24,504	\$665	\$108,266	\$0
26		% DISTRIBUTION	100.000%		0.000%	26.859%	39.564%	0.000%	0.000%	0.607%	0.127%	0.000%	9.642%	13.939%	1.701%	0.046%	7.515%	0.000%



PYCOS MidPlains Telephone Co.

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$20,260,455	A-4,LN 38	\$0	\$3,148,818	\$3,259,241	\$0	\$0	\$318,415		\$0	\$2,379,895	\$7,309,191		\$0	\$3,844,895	\$0
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0						\$0	\$0			\$0	\$0	
3		CABLE AND WIRE FACILITIES	\$14,864,617	A-5,LN 21	\$0	\$11,083,820		\$0			\$67,314	\$0	\$2,712,640		\$903,964	\$0	\$96,879	\$0
4		TOTAL	\$35,125,071		\$0	\$14,232,637	\$3,259,241	\$0	\$0	\$318,415	\$67,314	\$0	\$5,092,534	\$7,309,191	\$903,964	\$0	\$3,941,774	\$0
5		% DISTRIBUTION	100.000%		0.000%	40.520%	9.279%	0.000%	0.000%	0.907%	0.192%	0.000%	14.498%	20.809%	2.574%	0.000%	11.222%	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	\$902,489	LN 5	\$0	\$365,687	\$83,742	\$0	\$0	\$8,181	\$1,730	\$0	\$130,845	\$187,799	\$23,226	\$0	\$101,278	\$0
8	6540	ACCESS / USF EXPENSE	\$372,140	DIRECT		\$372,140											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$113,630	A-3,LN 5	\$0	\$45,986	\$10,531	\$0	\$0	\$1,029	\$217	\$0	\$16,454	\$23,616	\$2,921	\$140	\$12,736	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$34,862	A-4,LN 47			\$34,862	\$0				\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$1,297,694	A-4,LN 48	\$0	\$240,348		\$0		\$24,304		\$0	\$181,656	\$557,907			\$293,479	\$0
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0						\$0	\$0				\$0	\$0
16		CABLE AND WIRE FACILITIES	\$643,895	A-5,LN 22	\$0	\$480,121		\$0		\$2,916		\$0	\$117,504		\$39,157	\$0	\$4,197	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,090,081		\$0	\$766,455	\$45,393	\$0	\$0	\$25,333	\$3,133	\$0	\$315,614	\$581,523	\$42,078	\$140	\$310,411	\$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	\$2,090,081		\$0	\$766,455	\$45,393	\$0	\$0	\$25,333	\$3,133	\$0	\$315,614	\$581,523	\$42,078	\$140	\$310,411	\$0
20		% DISTRIBUTION	100.000%		0.000%	36.671%	2.172%	0.000%	0.000%	1.212%	0.150%	0.000%	15.101%	27.823%	2.013%	0.007%	14.852%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$1,075	A-3,LN 10 + Dir	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075	\$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	\$1,075		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$1,075	\$0
25	6564	INTANGIBLE ASSETS	\$104,521	A-3,LN 10	\$0	\$42,348	\$9,698	\$0	\$0	\$947	\$200	\$0	\$15,152	\$21,748	\$2,690	\$9	\$11,728	\$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	\$105,596		\$0	\$42,348	\$9,698	\$0	\$0	\$947	\$200	\$0	\$15,152	\$21,748	\$2,690	\$9	\$12,803	\$0
28		% DISTRIBUTION	100.000%		0.000%	40.104%	9.184%	0.000%	0.000%	0.897%	0.190%	0.000%	14.350%	20.595%	2.547%	0.008%	12.125%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$3,470,305		\$0	\$1,546,630	\$138,832	\$0	\$0	\$34,462	\$5,063	\$0	\$461,612	\$791,070	\$67,994	\$148	\$424,493	\$0
30		% DISTRIBUTION	100.000%		0.000%	44.568%	4.001%	0.000%	0.000%	0.993%	0.146%	0.000%	13.302%	22.795%	1.959%	0.004%	12.232%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$3,363	A-5,LN 22	\$0	\$2,508		\$0		\$15		\$0	\$614		\$205	\$0	\$22	\$0
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$3,363		\$0	\$2,508	\$0	\$0	\$0	\$0	\$15	\$0	\$614	\$0	\$205	\$0	\$22	\$0

PYCOS MidPlains Telephone Co.

A-11,1of1

## CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$534,177	A-3.LN 10	\$0	\$216,430	\$49,562	\$0	\$0	\$4,842	\$1,024	\$0	\$77,440	\$111,148	\$13,746	\$44	\$59,941	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0								\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRA	\$0	DIRECT			\$0		\$0								\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$716	DIRECT					\$716									
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$16,848	A-3.LN 22	\$0	\$13,413	\$3,072	\$0	\$0	\$300	\$63	\$0						
11		- OTHER	\$7,259	AL-1.LN 12									\$0			\$7,259	\$0	
12		- END USER PAYMENT & COLLECTION	\$18,762	AL-1.LN 13		\$6,058							\$0			\$12,704	\$0	
13		- END USER BILLING INQUIRY	\$5,450	AL-1.LN 14		\$0							\$0			\$5,450	\$0	
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1.LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1.LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1.LN 18	\$0	\$0							\$0					
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$48,318		\$0	\$19,471	\$3,072	\$0	\$0	\$300	\$63	\$0	\$0			\$25,413	\$0	
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$8,226	DIRECT												\$8,226		
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT												\$0		
23		- OTHER BILLING & COLLECTION	\$44,831	DIRECT												\$44,831		
24		- END USER COMMON LINE	\$7,911	DIRECT		\$7,911												
25		- CARRIER ACCESS BILLING (CABS)	\$39,448	A-3.LN 24			\$6,154	\$0	\$0	\$601	\$127	\$0	\$9,616	\$13,801	\$1,707	\$0	\$7,443	
26		SUBTOTAL CUSTOMER SERVICES	\$100,416		\$0	\$7,911	\$6,154	\$0	\$0	\$601	\$127	\$0	\$9,616	\$13,801	\$1,707	\$53,057	\$7,443	
27		TOTAL CAT 1 AND CAT 2	\$148,735		\$0	\$27,382	\$9,226	\$0	\$0	\$901	\$191	\$0	\$9,616	\$13,801	\$1,707	\$78,470	\$7,443	
28	3.0	% DISTRIBUTION	100.000%		0.000%	18.410%	6.203%	0.000%	0.000%	0.606%	0.128%	0.000%	6.465%	9.279%	1.148%	52.758%	5.004%	
29		ALL OTHER CUSTOMER SERVICE	\$71,778	/LN 34	\$0	\$13,151	\$4,431	\$0	\$344	\$433	\$92	\$0	\$4,618	\$6,628	\$820	\$37,687	\$3,575	\$0
30		TOTAL SERVICES EXPENSE	\$221,229		\$0	\$40,533	\$13,656	\$0	\$1,060	\$1,334	\$282	\$0	\$14,234	\$20,429	\$2,527	\$116,157	\$11,017	\$0
31		% DISTRIBUTION	100.000%		0.000%	18.322%	6.173%	0.000%	0.479%	0.603%	0.127%	0.000%	6.434%	9.234%	1.142%	52.505%	4.980%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSES	\$755,405		\$0	\$256,962	\$63,218	\$0	\$1,060	\$6,176	\$1,306	\$0	\$91,674	\$131,577	\$16,273	\$116,201	\$70,958	\$0
33		% DISTRIBUTION	100.000%		0.000%	34.017%	8.369%	0.000%	0.140%	0.818%	0.173%	0.000%	12.136%	17.418%	2.154%	15.383%	9.393%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$149,451		\$0	\$27,382	\$9,226	\$0	\$716	\$901	\$191	\$0	\$9,616	\$13,801	\$1,707	\$78,470	\$7,443	\$0
35		% DISTRIBUTION	100.000%		0.000%	18.322%	6.173%	0.000%	0.479%	0.603%	0.127%	0.000%	6.434%	9.234%	1.142%	52.505%	4.980%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.105915879	0.046661001	0	0	0.0045586	0.0009637	0	0.072907389	0.104642206	0.0129416	0.5949771	0.056432506	

PYCOS MidPlains Telephone Co.

A-12,1of1		CORPORATE OPERATIONS EXPENSE ALLOCATION															A-12,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
BIG THREE EXPENSES																		
1		PLANT SPECIFIC EXPENSE	\$1,440,748	A-9,LN 25	\$0	\$386,972	\$570,023	\$0	\$0	\$8,749	\$1,825	\$0	\$138,922	\$200,822	\$24,504	\$665	\$108,266	\$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	\$902,489	A-10,LN 8	\$0	\$365,687	\$83,742	\$0	\$0	\$8,181	\$1,730	\$0	\$130,845	\$187,799	\$23,226	\$0	\$101,278	\$0
4		ACCESS CHARGE EXPENSE	\$372,140	A-10,LN 9	\$0	\$372,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$755,405	A-11,LN 31	\$0	\$256,962	\$63,218	\$0	\$1,060	\$6,176	\$1,306	\$0	\$91,674	\$131,577	\$16,273	\$116,201	\$70,958	\$0
6		TOTAL BIG THREE EXPENSES	\$3,470,782		\$0	\$1,381,762	\$716,983	\$0	\$1,060	\$23,106	\$4,860	\$0	\$361,441	\$520,198	\$64,003	\$116,867	\$280,502	\$0
7		% DISTRIBUTION	100.000%		0.000%	39.811%	20.658%	0.000%	0.031%	0.666%	0.140%	0.000%	10.414%	14.988%	1.844%	3.367%	8.082%	0.000%
CORPORATE OPERATING EXPENSE																		
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$886,040	LN 7	\$0	\$352,744	\$183,035	\$0	\$271	\$5,899	\$1,241	\$0	\$92,271	\$132,799	\$16,339	\$29,834	\$71,608	\$0
10		TOTAL CORPORATE OPERATIONS	\$886,040		\$0	\$352,744	\$183,035	\$0	\$271	\$5,899	\$1,241	\$0	\$92,271	\$132,799	\$16,339	\$29,834	\$71,608	\$0
11		% DISTRIBUTION	100.000%		0.000%	39.811%	20.658%	0.000%	0.031%	0.666%	0.140%	0.000%	10.414%	14.988%	1.844%	3.367%	8.082%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0										
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & EI	(\$53)	A-3,LN 10	\$0	(\$21)	(\$5)	\$0	\$0	(\$0)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$0
21		TOTAL	(\$53)		\$0	(\$21)	(\$5)	\$0	\$0	(\$0)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$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	\$191,180	A-3,LN 10	\$0	\$77,459	\$17,738	\$0	\$0	\$1,733	\$366	\$0	\$27,716	\$39,779	\$4,920	\$16	\$21,453	\$0
26		TOTAL OPERATING TAXES	\$191,180		\$0	\$77,459	\$17,738	\$0	\$0	\$1,733	\$366	\$0	\$27,716	\$39,779	\$4,920	\$16	\$21,453	\$0

TYCOS MidPlains Telephone Co.  
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$24,004,266	S-2, LN 35	\$0	\$4,016,926	\$0	\$6,426,665	\$402,573	\$1,028,015	\$230,549	\$4,843	\$0	\$0	\$11,894,695
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$2,700,480	LN1*LN 2	\$0	\$451,904	\$0	\$723,000	\$45,289	\$115,652	\$25,937	\$545	\$0	\$0	\$1,338,153
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$2,700,480	LN3-LN4	\$0	\$451,904	\$0	\$723,000	\$45,289	\$115,652	\$25,937	\$545	\$0	\$0	\$1,338,153
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$1,454,171	LN 28	\$0	\$243,344	\$0	\$389,325	\$24,388	\$62,277	\$13,967	\$293	\$0	\$0	\$720,577
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$1,454,171	LN 6-LN 7	\$0	\$243,344	\$0	\$389,325	\$24,388	\$62,277	\$13,967	\$293	\$0	\$0	\$720,577
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$259,402	LN 33	\$0	\$43,418	\$0	\$69,471	\$4,350	\$11,109	\$2,492	\$52	\$0	\$0	\$128,509
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$259,402	LN 9-LN 10	\$0	\$43,418	\$0	\$69,471	\$4,350	\$11,109	\$2,492	\$52	\$0	\$0	\$128,509
13	OPERATING EXPENSE AND TAX	\$14,872,786	S-8, LN 20	\$0	\$3,496,584	\$0	\$2,971,742	\$268,855	\$835,811	\$103,949	\$2,378	\$0	\$0	\$7,193,468
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	\$19,286,839	5+8+11thru15	\$0	\$4,235,250	\$0	\$4,153,538	\$342,882	\$1,024,848	\$146,345	\$3,268	\$0	\$0	\$9,380,707
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.10%	0.10%	0.00%	0.00%	0.10%
18	GROSS RECEIPTS/PSC TAX	\$11,186	LN 16*LN 17	\$0	\$0	\$0	\$0	\$352	\$1,052	\$150	\$3	\$0	\$0	\$9,629
19	TOTAL REVENUE REQUIREMENT	\$19,298,025		\$0	\$4,235,250	\$0	\$4,153,538	\$343,234	\$1,025,900	\$146,495	\$3,272	\$0	\$0	\$9,390,336

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

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$2,700,480	LN 3	\$0	\$451,904	\$0	\$723,000	\$45,289	\$115,652	\$25,937	\$545	\$0	\$0	\$1,338,153
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$123)	S-12, LN 25+26	\$0	(\$20)	\$0	(\$33)	(\$2)	(\$5)	(\$1)	(\$0)	\$0	\$0	(\$61)
24	TOTAL INCOME ADJUSTMENTS	(\$123)	LN 21+22	\$0	(\$20)	\$0	(\$33)	(\$2)	(\$5)	(\$1)	(\$0)	\$0	\$0	(\$61)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$2,700,603		\$0	\$451,925	\$0	\$723,033	\$45,292	\$115,657	\$25,938	\$545	\$0	\$0	\$1,338,214
27	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$243,344	\$0	\$389,325	\$24,388	\$62,277	\$13,967	\$293	\$0	\$0	\$720,577
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$1,454,171	LN26-LN27	\$0	\$243,344	\$0	\$389,325	\$24,388	\$62,277	\$13,967	\$293	\$0	\$0	\$720,577
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$4,154,774	LN25+LN28-S-12	\$0	\$695,269	\$0	\$1,112,358	\$69,679	\$177,934	\$39,905	\$838	\$0	\$0	\$2,058,791
32	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$43,418	\$0	\$69,471	\$4,350	\$11,109	\$2,492	\$52	\$0	\$0	\$128,509
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$259,402		\$0	\$43,418	\$0	\$69,471	\$4,350	\$11,109	\$2,492	\$52	\$0	\$0	\$128,509

TYCOS MidPlains Telephone Co.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	NET INVESTMENT SUMMARY																
2	GENERAL SUPPORT FACILITIES	2110		\$6,115,684	S-3, LN 10	\$0	\$1,253,953	\$0	\$1,246,292	\$118,149	\$299,858	\$43,303	\$969	\$0	\$0	\$3,153,160	\$0
3	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$4,224,989	S-4, LN 52	\$0	\$3,011,234	\$0	\$0	\$163,887	\$416,119	\$0	\$0	\$0	\$0	\$633,748	\$0
4	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4, LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$29,762,194	S-4, LN 78	\$0	\$3,320,085	\$0	\$13,447,915	\$333,847	\$847,363	\$506,029	\$9,629	\$0	\$0	\$11,297,325	\$0
6	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES	2410		\$50,374,786	S-5, LN 42	\$0	\$10,966,993	\$0	\$3,742,835	\$1,132,143	\$2,873,086	\$91,240	\$3,729	\$0	\$0	\$31,564,760	\$0
8	TANGIBLE ASSETS	2680		\$10,749	S-3, LN 29	\$0	\$2,204	\$0	\$2,191	\$208	\$527	\$76	\$2	\$0	\$0	\$5,542	\$0
9	INTANGIBLE ASSETS	2690		\$902,977	S-3, LN 36	\$0	\$185,147	\$0	\$184,012	\$17,445	\$44,274	\$6,393	\$143	\$0	\$0	\$465,562	\$0
10	TOTAL PLANT IN SERVICE A/C 2001			\$91,391,378		\$0	\$18,739,617	\$0	\$18,623,244	\$1,765,680	\$4,481,228	\$647,041	\$14,471	\$0	\$0	\$47,120,097	\$0
11	% DISTRIBUTION			100.000%		0.000%	20.505%	0.000%	20.377%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
12	PROPERTY HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	PLANT UNDER CONSTR - SHORT TERM	2003		\$1,535,133	S-6, LN 15	\$0	\$314,688	\$0	\$312,932	\$29,650	\$75,250	\$10,876	\$244	\$0	\$0	\$791,493	\$0
14	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL PROPERTY, PLANT & EQUIPMENT			\$92,926,511		\$0	\$19,054,305	\$0	\$18,936,176	\$1,795,329	\$4,556,478	\$657,917	\$14,715	\$0	\$0	\$47,911,590	\$0
19	% DISTRIBUTION			100.000%		0.000%	20.505%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
20	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$63,832,673	S-7, LN 18	\$0	\$14,019,744	\$0	\$11,437,513	\$1,294,594	\$3,285,649	\$389,992	\$9,048	\$0	\$0	\$33,396,132	\$0
21	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$1,890	S-7, LN 23	\$0	\$388	\$0	\$384	\$37	\$93	\$13	\$0	\$0	\$0	\$974	\$0
23	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$0	S-7, LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OPERATING DEFERRED INCOME TAX - NET	VAR		\$5,704,203	S-7, LN 32	\$0	\$1,170,053	\$0	\$1,159,689	\$110,283	\$279,894	\$40,271	\$900	\$0	\$0	\$2,943,113	\$0
26	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	NET TELEPHONE PLANT			\$23,387,746		\$0	\$3,864,120	\$0	\$6,338,589	\$390,416	\$990,842	\$227,641	\$4,767	\$0	\$0	\$11,571,370	\$0
28	% DISTRIBUTION			100.000%		0.000%	16.522%	0.000%	27.102%	1.669%	4.237%	0.973%	0.020%	0.000%	0.000%	49.476%	0.000%
29	MATERIALS AND SUPPLIES	1220		\$188,395	S-6, LN 31	\$0	\$41,014	\$0	\$13,999	\$4,234	\$10,745	\$341	\$14	\$0	\$0	\$118,048	\$0
30	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER NONCURRENT ASSETS	1410		\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CASH WORKING CAPITAL	0X		\$428,125		\$0	\$111,792	\$0	\$74,077	\$7,923	\$26,428	\$2,566	\$62	\$0	\$0	\$205,277	\$0
36	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$24,004,266		\$0	\$4,016,926	\$0	\$6,426,665	\$402,573	\$1,028,015	\$230,549	\$4,843	\$0	\$0	\$11,894,695	\$0
37	% DISTRIBUTION			100.000%		0.000%	16.734%	0.000%	26.773%	1.677%	4.283%	0.960%	0.020%	0.000%	0.000%	49.552%	0.000%

TYCOS MidPlains Telephone Co.

S-3,1of1

## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$5,921,822		\$0	\$1,425,256	\$0	\$1,001,042	\$154,533	\$402,435	\$34,307	\$851	\$0	\$0	\$2,903,399	\$0
3	% DISTRIBUTION			100.000%		0.000%	24.068%	0.000%	16.904%	2.610%	6.796%	0.579%	0.014%	0.000%	0.000%	49.029%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$84,361,969		\$0	\$17,298,313	\$0	\$17,190,750	\$1,629,878	\$4,136,568	\$597,269	\$13,358	\$0	\$0	\$43,495,833	\$0
6	% DISTRIBUTION			100.000%		0.000%	20.505%	0.000%	20.377%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
	LAND AND SUPPORT ASSETS		2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$5,913,096	LN 6+DIRECT	\$0	\$1,212,411	\$0	\$1,205,012	\$114,235	\$289,924	\$41,869	\$937	\$0	\$0	\$3,048,708	\$0
9	GENERAL PURPOSE COMPUTERS			\$202,588	LN 6+DIRECT	\$0	\$41,542	\$0	\$41,279	\$3,914	\$9,934	\$1,434	\$32	\$0	\$0	\$104,451	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$6,115,684		\$0	\$1,253,953	\$0	\$1,246,292	\$118,149	\$299,858	\$43,303	\$969	\$0	\$0	\$3,153,160	\$0
11	% DISTRIBUTION			100.000%		0.000%	20.504%	0.000%	20.379%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$90,477,653		\$0	\$18,552,266	\$0	\$18,437,042	\$1,748,027	\$4,436,426	\$640,572	\$14,327	\$0	\$0	\$46,648,993	\$0
14	% DISTRIBUTION			100.000%		0.000%	20.505%	0.000%	20.377%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
	TANGIBLE ASSETS																
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$10,749	LN 11+DIRECT	\$0	\$2,204	\$0	\$2,191	\$208	\$527	\$76	\$2	\$0	\$0	\$5,542	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$10,749		\$0	\$2,204	\$0	\$2,191	\$208	\$527	\$76	\$2	\$0	\$0	\$5,542	\$0
29	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,204	\$0	\$2,191	\$208	\$527	\$76	\$2	\$0	\$0	\$5,542	\$0
30	% DISTRIBUTION			100.000%		0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$90,488,402		\$0	\$18,554,470	\$0	\$18,439,232	\$1,748,235	\$4,436,954	\$640,648	\$14,328	\$0	\$0	\$46,654,535	\$0
33	% DISTRIBUTION			100.000%		0.000%	20.505%	0.000%	20.377%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$902,977	LN 33	\$0	\$185,147	\$0	\$184,012	\$17,445	\$44,274	\$6,393	\$143	\$0	\$0	\$465,562	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$902,977		\$0	\$185,147	\$0	\$184,012	\$17,445	\$44,274	\$6,393	\$143	\$0	\$0	\$465,562	\$0
37	% DISTRIBUTION			100.000%		0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	- SEPARATE TOLL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	- DSA BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	- DSB BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	- DIRECTORY ASSISTANCE BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	- TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	SERVICE OBSERVING TOLL MOU'S			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	PROCESSOR REAL TIME - RTA			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
12	REL MOU'S - TANDEM SWITCHING			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	REL MOU'S - OTHER			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
14	DIAL EQUIPMENT MOU'S (DEM)			100.000%		0.000%	71.272%	0.000%	0.000%	3.879%	9.849%	0.000%	0.000%	0.000%	0.000%	15.000%	0.000%
15	REL MOU'S - EXCHANGE TRUNK			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	HOST/REMOTE MOU MILES			100.000%		0.000%	41.283%	0.000%	0.000%	3.015%	7.747%	0.000%	0.000%	0.000%	0.000%	47.955%	0.000%
17	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

TYCOS MidPlains Telephone Co.

S-4,2of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$4,224,989	LN 13	\$0	\$3,011,234	\$0	\$0	\$163,887	\$416,119	\$0	\$0	\$0	\$0	\$633,748	\$0
49	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$4,224,989		\$0	\$3,011,234	\$0	\$0	\$163,887	\$416,119	\$0	\$0	\$0	\$0	\$633,748	\$0
51	% DISTRIBUTION			100.000%		0.000%	71.272%	0.000%	0.000%	3.879%	9.849%	0.000%	0.000%	0.000%	0.000%	15.000%	0.000%
52	TOTAL SWITCHING EQUIPMENT			\$4,224,989		\$0	\$3,011,234	\$0	\$0	\$163,887	\$416,119	\$0	\$0	\$0	\$0	\$633,748	\$0
53	% DISTRIBUTION			100.000%		0.000%	71.272%	0.000%	0.000%	3.879%	9.849%	0.000%	0.000%	0.000%	0.000%	15.000%	0.000%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$3,944,588	AL-1, LN12	\$0	\$27,603	\$0	\$1,946,100	\$2,527	\$5,574	\$18,567	\$2,025	\$0	\$0	\$1,942,191	\$0
56	EXCH TRUNK - EAS		4.121	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$3,757,948	DIRECT	\$0	\$0	\$0	\$3,757,948	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$12,055,924	AL-1, LN 2	\$0	\$2,996,021	\$0	\$15,414	\$309,669	\$786,156	\$15,689	\$0	\$0	\$0	\$7,932,975	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$1,730,083	DIRECT	\$0	\$0	\$0	\$373,206	\$0	\$0	\$379,509	\$0	\$0	\$0	\$977,369	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$21,488,542		\$0	\$3,023,624	\$0	\$6,092,668	\$312,196	\$791,730	\$413,765	\$2,025	\$0	\$0	\$10,852,534	\$0
63	% DISTRIBUTION			100.000%		0.000%	14.071%	0.000%	28.353%	1.453%	3.684%	1.926%	0.009%	0.000%	0.000%	50.504%	0.000%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$28,409	DIRECT	\$0	\$0	\$0	\$28,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$7,383,775	AL-1, LN14	\$0	\$0	\$0	\$7,306,464	\$0	\$0	\$69,707	\$7,604	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$143,348	AL-1, LN6	\$0	\$0	\$0	\$20,374	\$0	\$0	\$22,557	\$0	\$0	\$0	\$100,416	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$7,527,122		\$0	\$0	\$0	\$7,326,838	\$0	\$0	\$92,264	\$7,604	\$0	\$0	\$100,416	\$0
71	% DISTRIBUTION			100.000%		0.000%	0.000%	0.000%	97.339%	0.000%	0.000%	1.226%	0.101%	0.000%	0.000%	1.334%	0.000%
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$718,121	LN 15+DIRECT	\$0	\$296,462	\$0	\$0	\$21,651	\$55,633	\$0	\$0	\$0	\$0	\$344,375	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$718,121		\$0	\$296,462	\$0	\$0	\$21,651	\$55,633	\$0	\$0	\$0	\$0	\$344,375	\$0
76	% DISTRIBUTION			100.000%		0.000%	41.283%	0.000%	0.000%	3.015%	7.747%	0.000%	0.000%	0.000%	0.000%	47.955%	0.000%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$29,762,194		\$0	\$3,320,085	\$0	\$13,447,915	\$333,847	\$847,363	\$506,029	\$9,629	\$0	\$0	\$11,297,325	\$0
79	% DISTRIBUTION			100.000%		0.000%	11.155%	0.000%	45.185%	1.122%	2.847%	1.700%	0.032%	0.000%	0.000%	37.959%	0.000%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$33,987,183		\$0	\$6,331,319	\$0	\$13,447,915	\$497,734	\$1,263,482	\$506,029	\$9,629	\$0	\$0	\$11,931,074	\$0
81	% DISTRIBUTION			100.000%		0.000%	18.629%	0.000%	39.568%	1.464%	3.718%	1.489%	0.028%	0.000%	0.000%	35.105%	0.000%



TYCOS MidPlains Telephone Co.

S-5,1of1

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

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	2.584%	6.560%	0.000%	0.000%	0.000%	0.000%	65.856%	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%	24.851%	0.000%	0.128%	2.569%	6.521%	0.130%	0.000%	0.000%	0.000%	65.801%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.700%	0.000%	49.330%	0.064%	0.141%	0.471%	0.051%	0.000%	0.000%	49.243%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	98.953%	0.000%	0.000%	0.944%	0.103%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	0.000%	0.000%	38.755%	0.000%	0.000%	13.841%	0.000%	0.000%	0.000%	47.405%	0.000%
7	REL MOU'S - EXCHANGE TRUNK			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	HOST/REMOTE MOU MILES			100.000%	INPUT	0.000%	41.283%	0.000%	0.000%	3.015%	7.747%	0.000%	0.000%	0.000%	0.000%	47.955%	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			\$43,851,182	LN 3	\$0	\$10,897,475	\$0	\$56,061	\$1,126,363	\$2,859,497	\$57,062	\$0	\$0	\$0	\$28,854,724	\$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	\$43,851,182		\$0	\$10,897,475	\$0	\$56,061	\$1,126,363	\$2,859,497	\$57,062	\$0	\$0	\$0	\$28,854,724	\$0
22	EXCHANGE WIDEBAND - JOINT			\$5,429,481	LN 4	\$0	\$37,995	\$0	\$2,678,574	\$3,478	\$7,673	\$25,555	\$2,788	\$0	\$0	\$2,673,417	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$104,285	DIRECT	\$0	\$0	\$0	\$104,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$5,533,766		\$0	\$37,995	\$0	\$2,782,860	\$3,478	\$7,673	\$25,555	\$2,788	\$0	\$0	\$2,673,417	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	INTEREXCHANGE WIDEBAND			\$913,479	LN 5	\$0	\$0	\$0	\$903,915	\$0	\$0	\$8,623	\$941	\$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	\$913,479		\$0	\$0	\$0	\$903,915	\$0	\$0	\$8,623	\$941	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$76,359	LN 8	\$0	\$31,523	\$0	\$0	\$2,302	\$5,916	\$0	\$0	\$0	\$0	\$36,618	\$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	\$76,359		\$0	\$31,523	\$0	\$0	\$2,302	\$5,916	\$0	\$0	\$0	\$0	\$36,618	\$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			\$50,374,786		\$0	\$10,966,993	\$0	\$3,742,835	\$1,132,143	\$2,873,086	\$91,240	\$3,729	\$0	\$0	\$31,564,760	\$0
43	% DISTRIBUTION			100.000%		0.000%	21.771%	0.000%	7.430%	2.247%	5.703%	0.181%	0.007%	0.000%	0.000%	62.660%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA					
1	TELEPHONE PLANT IN SERVICE		2001	100.000%	S-2,LN 10	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%	
2	CABLE AND WIRE FACILITIES		2410	0.000%	S-5,LN 43	0.000%	21.770%	0.000%	7.431%	2.247%	5.703%	0.181%	0.007%	0.000%	0.000%	62.660%	0.000%	
3	EQUAL ACCESS MOU'S			100.000%	INPUT	0.000%	84.454%	0.000%	0.000%	0.000%	15.546%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
4	OTHER TELECOMMUNICATIONS PLANT		2002															
5	PROPERTY HELD FOR FUTURE USE																	
6	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	PLANT UNDER CONSTRUCTION - SHORT TERM		2003															
12	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNDISTRIBUTED			\$1,535,133	LN 1+DIRECT	\$0	\$314,688	\$0	\$312,932	\$29,650	\$75,250	\$10,876	\$244	\$0	\$0	\$791,493	\$0	
16	TOTAL TPUC - SHORT TERM			\$1,535,133		\$0	\$314,688	\$0	\$312,932	\$29,650	\$75,250	\$10,876	\$244	\$0	\$0	\$791,493	\$0	
17	PLANT UNDER CONSTRUCTION - LONG TERM		2004															
18	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005															
24	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	TOTAL OTHER TELEPHONE PLANT			\$1,535,133		\$0	\$314,688	\$0	\$312,932	\$29,650	\$75,250	\$10,876	\$244	\$0	\$0	\$791,493	\$0	
30	MATERIALS AND SUPPLIES		1220															
31	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OTHER			\$188,395	LN 2+DIRECT	\$0	\$41,014	\$0	\$13,999	\$4,234	\$10,745	\$341	\$14	\$0	\$0	\$118,048	\$0	
33	TOTAL			\$188,395		\$0	\$41,014	\$0	\$13,999	\$4,234	\$10,745	\$341	\$14	\$0	\$0	\$118,048	\$0	
34	% DISTRIBUTION			100.000%		0.000%	21.770%	0.000%	7.431%	2.247%	5.703%	0.181%	0.007%	0.000%	0.000%	62.660%	0.000%	
35	INVESTMENT IN NONAFFILIATED COMPANIES		1402															
36	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER NONCURRENT ASSETS			\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DEFERRED MAINTENANCE AND RETIREMENTS		1438	\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	EQUAL ACCESS EQUIPMENT - NET		1439	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40	OTHER JURISDICTIONAL ASSETS		1500	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.000%	S-3.LN 11	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
2	CENTRAL OFFICE EQUIPMENT	2230		100.000%	S-4.LN 81	0.000%	18.628%	0.000%	39.567%	1.464%	3.717%	1.489%	0.028%	0.000%	0.000%	35.105%	0.000%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.000%	S-5.LN 18	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CABLE & WIRE FACILITIES	2410		100.000%	S-5.LN 43	0.000%	21.770%	0.000%	7.431%	2.247%	5.703%	0.181%	0.007%	0.000%	0.000%	62.660%	0.000%
5	GEN SUPPORT, COE, IOT AND C&WF			100.000%	S-3.LN 14	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
6	CAPITAL LEASES	2681		0.000%	S-3.LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	LEASEHOLD IMPROVEMENTS	2682		100.000%	S-3.LN 28	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
8	TANGIBLE ASSETS	2680		100.000%	S-3.LN 30	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
9	PLANT HELD FOR FUTURE USE	2002		0.000%	S-6.LN 9	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.000%	S-6.LN 27	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$4,212,607	LN 1+DIRECT	\$0	\$863,780	\$0	\$858,431	\$81,387	\$206,557	\$29,825	\$667	\$0	\$0	\$2,171,960	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$4,019,076	S-4.LN53+DIR	\$0	\$2,864,475	\$0	\$0	\$155,900	\$395,839	\$0	\$0	\$0	\$0	\$602,861	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4.LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$17,077,570	S-4.LN79+DIR	\$0	\$1,905,045	\$0	\$7,716,220	\$191,559	\$486,211	\$290,357	\$5,528	\$0	\$0	\$6,482,650	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$38,523,420	LN 4+DIRECT	\$0	\$8,386,445	\$0	\$2,862,861	\$865,748	\$2,197,043	\$69,809	\$2,853	\$0	\$0	\$24,138,661	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$63,832,673		\$0	\$14,019,744	\$0	\$11,437,513	\$1,294,594	\$3,285,649	\$389,992	\$9,048	\$0	\$0	\$33,396,132	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$1,890	LN 7+DIRECT	\$0	\$388	\$0	\$384	\$37	\$93	\$13	\$0	\$0	\$0	\$974	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$1,890		\$0	\$388	\$0	\$384	\$37	\$93	\$13	\$0	\$0	\$0	\$974	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3.LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$1,890		\$0	\$388	\$0	\$384	\$37	\$93	\$13	\$0	\$0	\$0	\$974	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT		4340	\$247,989	LN 1+DIRECT	\$0	\$50,860	\$0	\$50,520	\$4,792	\$12,162	\$1,755	\$39	\$0	\$0	\$127,859	\$0
28	CENTRAL OFFICE EQUIP			\$2,100,082	LN 2+DIRECT	\$0	\$391,255	\$0	\$830,995	\$30,758	\$78,077	\$31,268	\$594	\$0	\$0	\$737,135	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$3,132,351	LN 4+DIRECT	\$0	\$682,048	\$0	\$232,578	\$70,409	\$178,680	\$5,664	\$231	\$0	\$0	\$1,962,740	\$0
31	UNDISTRIBUTED			\$223,782	LN 5+DIRECT	\$0	\$45,890	\$0	\$45,596	\$4,324	\$10,974	\$1,584	\$35	\$0	\$0	\$115,379	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$5,704,203		\$0	\$1,170,053	\$0	\$1,159,689	\$110,283	\$279,894	\$40,271	\$900	\$0	\$0	\$2,943,113	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT		4360	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310	\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$48,197	S-9,LN 7	\$0	\$9,883	\$0	\$9,821	\$931	\$2,363	\$341	\$8	\$0	\$0	\$24,850	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$1,245,553	S-9,LN 8	\$0	\$255,398	\$0	\$253,813	\$24,064	\$61,074	\$8,818	\$197	\$0	\$0	\$642,190	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$1,219,598	S-9,LN 15	\$0	\$227,194	\$0	\$482,567	\$17,861	\$45,339	\$18,158	\$346	\$0	\$0	\$428,133	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$517,238	S-9,LN 25	\$0	\$112,608	\$0	\$38,430	\$11,625	\$29,500	\$937	\$38	\$0	\$0	\$324,101	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$2,083,788	S-10,LN 13	\$0	\$427,275	\$0	\$424,625	\$40,259	\$102,175	\$14,753	\$330	\$0	\$0	\$1,074,372	\$0
9	ACCESS / USF EXPENSE	6540		\$317,079	S-10,LN 14	\$0	\$372,140	\$0	\$0	(\$55,061)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$1,431,193	S-11,LN 12	\$0	\$454,719	\$0	\$49,119	\$17,919	\$147,241	\$0	\$114	\$0	\$0	\$762,082	\$0
11	SERVICES EXPENSE	6620		\$670,005	S-11,LN 44	\$0	\$203,460	\$0	\$6,302	\$66,870	\$78,180	\$459	\$23	\$0	\$0	\$314,711	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$2,027,474	S-12,LN 11+12	\$0	\$493,354	\$0	\$341,529	\$52,723	\$137,301	\$11,705	\$290	\$0	\$0	\$990,572	\$0
14	SUBTOTAL OPERATING EXPENSES			\$9,560,127		\$0	\$2,556,030	\$0	\$1,606,204	\$177,190	\$603,173	\$55,172	\$1,346	\$0	\$0	\$4,561,011	\$0
15	% DISTRIBUTION			100.000%		0.000%	26.736%	0.000%	16.801%	1.853%	6.309%	0.577%	0.014%	0.000%	0.000%	47.709%	0.000%
16	DEPRECIATION AND AMORTIZATION	6560		\$4,896,176	S-10,LN 22+29	\$0	\$847,174	\$0	\$1,281,260	\$83,852	\$212,810	\$45,840	\$966	\$0	\$0	\$2,424,274	\$0
17	OTHER OPERATING TAX	7240		\$428,003	S-12,LN 33	\$0	\$95,888	\$0	\$85,133	\$8,072	\$20,485	\$2,958	\$66	\$0	\$0	\$215,402	\$0
18	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$1,520)	S-10,LN 37	\$0	(\$2,508)	\$0	(\$856)	(\$259)	(\$657)	(\$21)	(\$1)	\$0	\$0	(\$7,218)	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$14,872,786		\$0	\$3,496,584	\$0	\$2,971,742	\$268,855	\$835,811	\$103,949	\$2,378	\$0	\$0	\$7,193,468	\$0
21	% DISTRIBUTION			100.000%		0.000%	23.510%	0.000%	19.981%	1.808%	5.620%	0.699%	0.016%	0.000%	0.000%	48.367%	0.000%
22	NON OPERATING EXPENSE																
22	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% DISTRIBUTION			0.00000%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	UNCOLLECTIBLES																
27	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS MidPlains Telephone Co.

S-9,1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	VAR	2110	100.000%	S-3, LN 11	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
2	CENTRAL OFFICE EQUIPMENT			100.000%	S-4, LN 81	0.000%	18.628%	0.000%	39.567%	1.464%	3.717%	1.489%	0.028%	0.000%	0.000%	35.105%	0.000%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5, LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5, LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT		2310	0.000%	S-5, LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES		2410	100.000%	S-5, LN 43	0.000%	21.770%	0.000%	7.431%	2.247%	5.703%	0.181%	0.007%	0.000%	0.000%	62.660%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$48,197	LN 1+DIRECT	\$0	\$9,883	\$0	\$9,821	\$931	\$2,363	\$341	\$8	\$0	\$0	\$24,850	\$0
8	GENERAL SUPPORT		6120	\$1,245,553	LN 1+DIRECT	\$0	\$255,398	\$0	\$253,813	\$24,064	\$61,074	\$8,818	\$197	\$0	\$0	\$642,190	\$0
9	TOTAL GENERAL SUPPORT EXP			\$1,293,751		\$0	\$265,281	\$0	\$263,634	\$24,995	\$63,437	\$9,160	\$205	\$0	\$0	\$667,039	\$0
10	% DISTRIBUTION			100.000%		0.000%	20.505%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$904,275	LN 2+DIRECT	\$0	\$168,454	\$0	\$357,801	\$13,243	\$33,617	\$13,464	\$256	\$0	\$0	\$317,441	\$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	\$315,323	LN 2+DIRECT	\$0	\$58,740	\$0	\$124,766	\$4,618	\$11,722	\$4,695	\$89	\$0	\$0	\$110,693	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$1,219,598		\$0	\$227,194	\$0	\$482,567	\$17,861	\$45,339	\$18,158	\$346	\$0	\$0	\$428,133	\$0
16	% DISTRIBUTION			100.000%		0.000%	18.629%	0.000%	39.568%	1.464%	3.718%	1.489%	0.028%	0.000%	0.000%	35.104%	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	\$517,238	LN 6	\$0	\$112,608	\$0	\$38,430	\$11,625	\$29,500	\$937	\$38	\$0	\$0	\$324,101	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$517,238		\$0	\$112,608	\$0	\$38,430	\$11,625	\$29,500	\$937	\$38	\$0	\$0	\$324,101	\$0
26	% DISTRIBUTION			100.000%		0.000%	21.771%	0.000%	7.430%	2.247%	5.703%	0.181%	0.007%	0.000%	0.000%	62.660%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$3,030,586		\$0	\$605,082	\$0	\$784,630	\$54,481	\$138,276	\$28,255	\$589	\$0	\$0	\$1,419,273	\$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			\$1,736,836		\$0	\$339,802	\$0	\$520,996	\$29,485	\$74,839	\$19,095	\$384	\$0	\$0	\$752,234	\$0
30	% DISTRIBUTION			100.000%		0.000%	19.564%	0.000%	29.997%	1.698%	4.309%	1.099%	0.022%	0.000%	0.000%	43.311%	0.000%

TYCOS MidPlains Telephone Co.

S-10,1of1

## PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE		2001	100.000%	S-2, LN 10	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	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	100.000%	S-7, LN 7	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
4	TANGIBLE PROPERTY		2680	100.000%	S-3, LN 30	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
5	INTANGIBLE PROPERTY		2690	100.000%	S-3, LN 37	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	0.000%
6	TELEPHONE PLANT ADJUSTMENT		2005	0.000%	S-7, LN 10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	COE, IOT AND C&WF			100.000%	S-3, LN 7	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	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	\$2,083,788	LN 7+DIRECT	\$0	\$427,275	\$0	\$424,625	\$40,259	\$102,175	\$14,753	\$330	\$0	\$0	\$1,074,372	\$0
14	ACCESS / USF EXPENSE		6540	\$317,079	DIRECT	\$0	\$372,140	\$0	\$0	(\$55,061)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$296,591	S-3, LN 11	\$0	\$60,817	\$0	\$60,435	\$5,730	\$14,543	\$2,100	\$47	\$0	\$0	\$152,918	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$55,800	S-4, LN 53	\$0	\$39,770	\$0	\$0	\$2,164	\$5,496	\$0	\$0	\$0	\$0	\$8,370	\$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			\$2,254,900	S-4, LN 79	\$0	\$251,541	\$0	\$1,018,854	\$25,293	\$64,199	\$38,339	\$730	\$0	\$0	\$855,944	\$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			\$2,049,139	S-5, LN 43	\$0	\$446,107	\$0	\$152,261	\$46,052	\$116,869	\$3,712	\$152	\$0	\$0	\$1,283,987	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$4,656,431		\$0	\$798,235	\$0	\$1,231,550	\$79,241	\$201,107	\$44,150	\$928	\$0	\$0	\$2,301,219	\$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			\$4,656,431		\$0	\$798,235	\$0	\$1,231,550	\$79,241	\$201,107	\$44,150	\$928	\$0	\$0	\$2,301,219	\$0
25	% DISTRIBUTION			100.000%		0.000%	17.143%	0.000%	26.448%	1.702%	4.319%	0.948%	0.020%	0.000%	0.000%	49.420%	0.000%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE		6563	\$1,075	LN 2+DIRECT	\$0	\$0	\$0	\$1,075	\$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	\$238,670	LN 5+DIRECT	\$0	\$48,938	\$0	\$48,636	\$4,611	\$11,703	\$1,690	\$38	\$0	\$0	\$123,055	\$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			\$239,745		\$0	\$48,938	\$0	\$49,711	\$4,611	\$11,703	\$1,690	\$38	\$0	\$0	\$123,055	\$0
32	% DISTRIBUTION			100.000%		0.000%	20.413%	0.000%	20.735%	1.923%	4.881%	0.705%	0.016%	0.000%	0.000%	51.327%	0.000%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS		5240/7100/7500	\$0	S-3, LN 11+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIPMENT		5240/7100/7500	\$0	S-4, LN 81+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	CABLE & WIRE FACILITIES		5240/7100/7500	\$11,520	S-5, LN 43+DIR	\$0	\$2,508	\$0	\$856	\$259	\$657	\$21	\$1	\$0	\$0	\$7,218	\$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			\$11,520		\$0	\$2,508	\$0	\$856	\$259	\$657	\$21	\$1	\$0	\$0	\$7,218	\$0

TYCOS MidPlains Telephone Co.

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SWS - OPERATOR SERVICES EXCL DA			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	SUBSCRIBER LINE USE (SLU)			100.000%	INPUT	0.000%	35.636%	0.000%	0.000%	2.584%	6.560%	0.000%	0.000%	0.000%	0.000%	55.220%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	30.606%	0.000%	0.000%	1.500%	2.176%	0.000%	0.000%	0.000%	0.000%	65.718%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	56.527%	0.000%	8.138%	10.657%	24.680%	0.000%	0.018%	0.000%	0.000%	0.000%	0.000%
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	6.062%	0.000%	0.294%	18.360%	0.072%	0.252%	0.000%	0.000%	0.000%	74.960%	0.000%
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	0.000%	89.921%	0.000%
9	IX CARRIER SVC ORDER CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	43.709%	0.000%	6.292%	15.080%	34.894%	0.000%	0.025%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$1,431,193	INPUT	\$0	\$454,719	\$0	\$49,119	\$17,919	\$147,241	\$0	\$114	\$0	\$0	\$762,082	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$20,717	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$941	\$0	\$0	\$0	\$0	\$0	\$19,777	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$2,150	DIRECT	\$0	\$0	\$0	\$0	\$2,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$1,890	LN 3	\$0	\$674	\$0	\$0	\$49	\$124	\$0	\$0	\$0	\$0	\$1,044	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$1,890		\$0	\$674	\$0	\$0	\$49	\$124	\$0	\$0	\$0	\$0	\$1,044	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$15,785	DIRECT	\$0	\$15,785	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$106,986	LN 7	\$0	\$6,486	\$0	\$315	\$19,643	\$77	\$270	\$0	\$0	\$0	\$80,197	\$0
26	- END USER PAYMENT & COLLECTION			\$57,665	LN 4	\$0	\$17,649	\$0	\$0	\$865	\$1,255	\$0	\$0	\$0	\$0	\$37,896	\$0
27	- END USER BILLING INQUIRY			\$78,259	LN 8	\$0	\$4,985	\$0	\$141	\$2,658	\$0	\$104	\$0	\$0	\$0	\$70,371	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$258,695		\$0	\$44,904	\$0	\$456	\$23,165	\$1,332	\$373	\$0	\$0	\$0	\$188,464	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			\$12,792	AL-1, LN16	\$0	\$7,738	\$0	\$0	\$1,338	\$2,776	\$0	\$0	\$0	\$0	\$940	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$141,397	AL-1, LN18, LN19	\$0	\$42,171	\$0	\$0	\$16,136	\$33,477	\$0	\$0	\$0	\$0	\$49,613	\$0
38	- END USER COMMON LINE			\$7,442	DIRECT	\$0	\$7,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$74,214	LN 11	\$0	\$32,438	\$0	\$4,670	\$11,192	\$25,896	\$0	\$19	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$235,846		\$0	\$89,789	\$0	\$4,670	\$28,666	\$62,149	\$0	\$19	\$0	\$0	\$50,553	\$0
41	TOTAL CAT 1 AND CAT 2			\$494,541	LN 32+LN 40	\$0	\$134,694	\$0	\$5,126	\$51,831	\$63,481	\$373	\$19	\$0	\$0	\$239,017	\$0
42	% DISTRIBUTION			100.000%		0.000%	27.236%	0.000%	1.036%	10.481%	12.836%	0.075%	0.004%	0.000%	0.000%	48.331%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	\$150,706	LN 42+DIRECT	\$0	\$68,092	\$0	\$1,177	\$11,899	\$14,574	\$86	\$4	\$0	\$0	\$54,874	\$0
44	TOTAL SERVICES EXPENSE			\$670,005		\$0	\$203,460	\$0	\$6,302	\$66,870	\$78,180	\$459	\$23	\$0	\$0	\$314,711	\$0
45	% DISTRIBUTION			100.000%		0.000%	30.367%	0.000%	0.941%	9.981%	11.669%	0.069%	0.003%	0.000%	0.000%	46.972%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$2,101,198	LN 12+LN 44	\$0	\$658,178	\$0	\$55,421	\$84,789	\$225,421	\$459	\$137	\$0	\$0	\$1,076,793	\$0
47	% DISTRIBUTION			100.000%		0.000%	31.324%	0.000%	2.638%	4.035%	10.728%	0.022%	0.007%	0.000%	0.000%	51.247%	0.000%

TYCOS MidPlains Telephone Co.

S-12,1of1

## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.000%	S-3, LN 4	0.000%	24.068%	0.000%	16.904%	2.610%	6.796%	0.579%	0.014%	0.000%	0.000%	49.029%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2, LN 10	0.000%	20.504%	0.000%	20.378%	1.932%	4.903%	0.708%	0.016%	0.000%	0.000%	51.559%	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%	84.454%	0.000%	0.000%	0.000%	15.546%	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%	16.568%	0.000%	26.956%	1.674%	4.248%	0.968%	0.020%	0.000%	0.000%	49.566%	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			\$7,092	DIRECT	\$0	\$7,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$2,020,382	LN 1	\$0	\$486,262	\$0	\$341,529	\$52,723	\$137,301	\$11,705	\$290	\$0	\$0	\$990,572	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$2,027,474		\$0	\$493,354	\$0	\$341,529	\$52,723	\$137,301	\$11,705	\$290	\$0	\$0	\$990,572	\$0
14	% DISTRIBUTION			100.000%		0.000%	24.333%	0.000%	16.845%	2.600%	6.772%	0.577%	0.014%	0.000%	0.000%	48.857%	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		7500														
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			\$0	DIRECT	\$0	\$0	\$0	\$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			\$17,525,102	RECORDS	\$0	\$3,935,912	\$0	\$3,686,408	\$313,253	\$948,490	\$129,597	\$2,916	\$0	\$0	\$8,508,527	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$14,882,940	VARIOUS	\$0	\$3,496,584	\$0	\$2,971,742	\$269,176	\$836,784	\$104,082	\$2,381	\$0	\$0	\$7,202,192	\$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.			(\$123)	LN 6+DIRECT	\$0	(\$20)	\$0	(\$33)	(\$2)	(\$5)	(\$1)	(\$0)	\$0	\$0	(\$61)	\$0
27	NET TAXABLE INCOME			\$2,642,285		\$0	\$439,348	\$0	\$714,699	\$44,079	\$111,711	\$25,516	\$535	\$0	\$0	\$1,306,396	\$0
28	% DISTRIBUTION			100.000%		0.000%	16.628%	0.000%	27.049%	1.668%	4.228%	0.966%	0.020%	0.000%	0.000%	49.442%	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		\$245,141	LN 28	\$0	\$40,770	\$0	\$66,329	\$4,089	\$10,363	\$2,368	\$50	\$0	\$0	\$121,172	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$165,800	LN 28	\$0	\$27,575	\$0	\$44,861	\$2,766	\$7,009	\$1,602	\$34	\$0	\$0	\$81,954	\$0
33	OPERATING TAXES - OTHER	7240		\$428,003	LN 2+DIRECT	\$0	\$95,888	\$0	\$85,133	\$8,072	\$20,485	\$2,958	\$66	\$0	\$0	\$215,402	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$886,081	LN 28	\$0	\$147,366	\$0	\$239,751	\$14,781	\$37,459	\$8,560	\$180	\$0	\$0	\$437,985	\$0
35	TOTAL OPERATING TAXES			\$1,725,026		\$0	\$311,598	\$0	\$436,074	\$29,707	\$75,316	\$15,488	\$329	\$0	\$0	\$856,512	\$0



TYCOS MidPlains Telephone Co.

AL-1,1of1

## DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	\$21,905	SPF	\$0	\$5,444	\$0	\$28	\$563	\$1,428	\$29	\$0	\$0	\$0	\$14,413	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.851%	0.000%	0.128%	2.569%	6.521%	0.130%	0.000%	0.000%	0.000%	65.801%	0.000%
3	ALLOCATED LOOPS - CWF	\$21,905	SPF	\$0	\$5,444	\$0	\$28	\$563	\$1,428	\$29	\$0	\$0	\$0	\$14,413	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.851%	0.000%	0.128%	2.569%	6.521%	0.130%	0.000%	0.000%	0.000%	65.801%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$99	TOLL MOU	\$0	\$0	\$0	\$14	\$0	\$0	\$16	\$0	\$0	\$0	\$69	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	14.213%	0.000%	0.000%	15.736%	0.000%	0.000%	0.000%	70.051%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$2,539	CMM	\$0	\$0	\$0	\$984	\$0	\$0	\$351	\$0	\$0	\$0	\$1,204	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	38.755%	0.000%	0.000%	13.841%	0.000%	0.000%	0.000%	47.405%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$2,713	WB CKTS	\$0	\$20	\$0	\$1,616	\$2	\$4	\$16	\$3	\$0	\$0	\$1,052	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.754%	0.000%	59.558%	0.069%	0.152%	0.571%	0.111%	0.000%	0.000%	38.785%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$2,922	WB CKTS	\$0	\$20	\$0	\$1,441	\$2	\$4	\$14	\$2	\$0	\$0	\$1,439	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.700%	0.000%	49.333%	0.064%	0.141%	0.471%	0.051%	0.000%	0.000%	49.240%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$1,457	WB CKTS Less	\$0	\$0	\$0	\$1,441	\$0	\$0	\$14	\$2	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	98.953%	0.000%	0.000%	0.944%	0.103%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$222,666	DIRECT	\$0	\$134,690	\$0	\$0	\$23,291	\$48,321	\$0	\$0	\$0	\$0	\$16,364	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	60.490%	0.000%	0.000%	10.460%	21.701%	0.000%	0.000%	0.000%	0.000%	7.349%	0.000%
17	ALLOCATED USERS	\$25,044		\$0	\$5,305	\$0	\$0	\$917	\$1,903	\$0	\$0	\$0	\$0	\$16,919	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	21.183%	0.000%	0.000%	3.662%	7.599%	0.000%	0.000%	0.000%	0.000%	67.557%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	21.183%	0.000%	0.000%	3.662%	7.599%	0.000%	0.000%	0.000%	0.000%	67.557%	0.000%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$3,030,586	S-9, LN 27	\$0	\$605,082	\$0	\$784,630	\$54,481	\$138,276	\$28,255	\$589	\$0	\$0	\$1,419,273	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$2,400,868	VARIOUS	\$0	\$799,415	\$0	\$424,625	(\$14,802)	\$102,175	\$14,753	\$330	\$0	\$0	\$1,074,372	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$1,431,193	S-11, LN 12	\$0	\$454,719	\$0	\$49,119	\$17,919	\$147,241	\$0	\$114	\$0	\$0	\$762,082	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$670,005	S-11, LN 44	\$0	\$203,460	\$0	\$6,302	\$66,870	\$78,180	\$459	\$23	\$0	\$0	\$314,711	\$0
5	CORPORATE OPERATIONS EXPENSE	\$2,027,474	S-12, LN 13	\$0	\$493,354	\$0	\$341,529	\$52,723	\$137,301	\$11,705	\$290	\$0	\$0	\$990,572	\$0
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	\$245,141	S-12, LN 29 + 31	\$0	\$40,770	\$0	\$66,329	\$4,089	\$10,363	\$2,368	\$50	\$0	\$0	\$121,172	\$0
10	STATE INCOME TAX (ACTUAL)	\$165,800	S-12, LN 32	\$0	\$27,575	\$0	\$44,861	\$2,766	\$7,009	\$1,602	\$34	\$0	\$0	\$81,954	\$0
11	OTHER OPERATING TAX	\$428,003	S-12, LN 33	\$0	\$95,888	\$0	\$85,133	\$8,072	\$20,485	\$2,958	\$66	\$0	\$0	\$215,402	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$18,601	RECORDS	\$0	\$0	\$0	\$0	\$671	\$2,039	\$346	\$17	\$0	\$0	\$15,528	\$0
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$10,417,673		\$0	\$2,720,263	\$0	\$1,802,528	\$192,787	\$643,070	\$62,446	\$1,513	\$0	\$0	\$4,995,066	\$0
17	CASH WORKING CAPITAL RATIO	4.11%		0.00%	4.11%	0.00%	4.11%	4.11%	4.11%	4.11%	4.11%	0.00%	0.00%	4.11%	
18	CASH WORKING CAPITAL	\$428,125		\$0	\$111,792	\$0	\$74,077	\$7,923	\$26,428	\$2,566	\$62	\$0	\$0	\$205,277	\$0
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$428,125		\$0	\$111,792	\$0	\$74,077	\$7,923	\$26,428	\$2,566	\$62	\$0	\$0	\$205,277	\$0

TYCOS MidPlains Telephone Co.

	DESCRIPTION	TOTAL COMPANY	TOTAL COMMON LINE	CAPPED CL	PUBLIC PAY	INSIDE WIRE	CPE	BFP	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
47	FROZEN MAG SHIFT	\$0	\$591,582	\$0	\$0	\$0	\$0	\$0	\$0	\$62,123	\$0	\$0
48	POST MAG REVENUE REQUIREMENT	\$8,397,076	\$3,750,648	\$0	\$0	\$0	\$0	\$3,159,065	\$0	\$3,130,072	\$0	\$0
									\$375,513		\$139,172	\$43,794
												\$1,001,670

## A-1,1d1 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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$10,445,592	(NOTE A)	\$0	\$3,714,348	\$120,205	\$0	\$0	\$135,267	\$15,702	\$0	\$1,592,786	\$3,070,149	\$204,149	\$835	\$1,592,151	\$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	\$1,175,129	LN 1*LN 2	\$0	\$417,864	\$13,523	\$0	\$0	\$15,217	\$1,767	\$0	\$179,188	\$345,392	\$22,967	\$94	\$179,117	\$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	\$1,175,129	LN 3-LN 4	\$0	\$417,864	\$13,523	\$0	\$0	\$15,217	\$1,767	\$0	\$179,188	\$345,392	\$22,967	\$94	\$179,117	\$0
6		FEDERAL INCOME TAX	\$632,791	LN 30	\$0	\$225,015	\$7,284	\$0	\$0	\$8,194	\$951	\$0	\$96,490	\$185,986	\$12,367	\$51	\$96,451	\$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	\$632,791	LN 6-LN 7	\$0	\$225,015	\$7,284	\$0	\$0	\$8,194	\$951	\$0	\$96,490	\$185,986	\$12,367	\$51	\$96,451	\$0
9		STATE AND LOCAL INCOME TAX	\$112,888	LN 36	\$0	\$40,114	\$1,324	\$0	\$0	\$1,462	\$170	\$0	\$17,207	\$33,187	\$2,205	\$9	\$17,210	\$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	\$112,888	LN 9-LN 10	\$0	\$40,114	\$1,324	\$0	\$0	\$1,462	\$170	\$0	\$17,207	\$33,187	\$2,205	\$9	\$17,210	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$6,476,268	A-8, LN 20	\$0	\$2,476,072	\$955,646	\$0	\$1,260	\$56,588	\$9,626	\$0	\$777,599	\$1,271,747	\$123,613	\$139,019	\$665,098	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$8,397,076		\$0	\$3,159,065	\$977,777	\$0	\$1,260	\$81,462	\$12,513	\$0	\$1,070,484	\$1,836,312	\$161,152	\$139,172	\$957,876	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$8,397,076	LN16+LN18	\$0	\$3,159,065	\$977,777	\$0	\$1,260	\$81,462	\$12,513	\$0	\$1,070,484	\$1,836,312	\$161,152	\$139,172	\$957,876	\$0
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$1,175,129	LN 3	\$0	\$417,864	\$13,523	\$0	\$0	\$15,217	\$1,767	\$0	\$179,188	\$345,392	\$22,967	\$94	\$179,117	\$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	(\$54)	A-12, LN 21	\$0	(\$22)	(\$5)	\$0	\$0	(\$1)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$54)	LN21+LN22	\$0	(\$22)	(\$5)	\$0	\$0	(\$1)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$0
24		RETURN LESS INCOME ADJ	\$1,175,183	LN20-LN23	\$0	\$417,886	\$13,528	\$0	\$0	\$15,218	\$1,767	\$0	\$179,196	\$345,403	\$22,968	\$94	\$179,123	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$1,175,183		\$0	\$417,886	\$13,528	\$0	\$0	\$15,218	\$1,767	\$0	\$179,196	\$345,403	\$22,968	\$94	\$179,123	\$0
27		FEDERAL TAXABLE INCOME	\$1,175,183		\$0	\$417,886	\$13,528	\$0	\$0	\$15,218	\$1,767	\$0	\$179,196	\$345,403	\$22,968	\$94	\$179,123	\$0
28	0.35	FEDERAL INCOME TAX	\$632,791	LN 27*FTR	\$0	\$225,015	\$7,284	\$0	\$0	\$8,194	\$951	\$0	\$96,490	\$185,986	\$12,367	\$51	\$96,451	\$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	\$632,791	LN28-LN29	\$0	\$225,015	\$7,284	\$0	\$0	\$8,194	\$951	\$0	\$96,490	\$185,986	\$12,367	\$51	\$96,451	\$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	\$1,807,973		\$0	\$642,901	\$20,812	\$0	\$0	\$23,412	\$2,718	\$0	\$275,687	\$531,390	\$35,336	\$145	\$275,574	\$0
33		STATE TAXABLE INCOME	\$1,807,973		\$0	\$642,901	\$20,812	\$0	\$0	\$23,412	\$2,718	\$0	\$275,687	\$531,390	\$35,336	\$145	\$275,574	\$0
34	0.079	STATE INCOME TAX	\$112,888	LN 33*STR	\$0	\$40,114	\$1,324	\$0	\$0	\$1,462	\$170	\$0	\$17,207	\$33,187	\$2,205	\$9	\$17,210	\$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	\$112,888	LN34-LN35	\$0	\$40,114	\$1,324	\$0	\$0	\$1,462	\$170	\$0	\$17,207	\$33,187	\$2,205	\$9	\$17,210	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$605,397		\$0	\$215,274	\$6,969	\$0	\$0	\$7,840	\$910	\$0	\$92,313	\$177,935	\$11,832	\$48	\$92,275	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$53,176)		\$0	(\$18,909)	(\$612)	\$0	\$0	(\$689)	(\$80)	\$0	(\$8,108)	(\$15,629)	(\$1,039)	(\$4)	(\$8,105)	\$0

TYCOS MidPlains Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS DEDICATED CHANNEL TRANSPORT TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR	
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$2,503,320	A-3.LN 4	\$0	\$1,007,254	\$218,316	\$0	\$0	\$23,497	\$5,043	\$0	\$367,521	\$533,304	\$65,575	\$2,767	\$280,043	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$3,011,234	A-4.LN 21+25	\$0	\$0	\$3,011,234	\$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	\$16,768,001	A-4.LN 41	\$0	\$2,996,021	\$0	\$0	\$0	\$324,065	\$0	\$0	\$2,334,720	\$7,355,247	\$0	\$0	\$3,757,948	\$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	\$14,709,829	A-5.LN 21	\$0	\$10,897,475	\$0	\$0	\$0	\$0	\$69,519	\$0	\$2,734,635	\$0	\$903,915	\$0	\$104,285	\$0
7	2680	TANGIBLE ASSETS	\$4,395	A-3.LN 14	\$0	\$1,770	\$384	\$0	\$0	\$41	\$9	\$0	\$646	\$937	\$115	\$0	\$492	\$0
8	2690	INTANGIBLE ASSETS	\$365,581	A-3.LN 15	\$0	\$147,248	\$31,915	\$0	\$0	\$3,435	\$737	\$0	\$53,727	\$77,964	\$9,587	\$27	\$40,939	\$0
9		TOTAL PLANT IN SERVICE	\$37,362,358		\$0	\$15,049,768	\$3,261,849	\$0	\$0	\$351,039	\$75,308	\$0	\$5,491,250	\$7,967,452	\$979,192	\$2,795	\$4,183,707	\$0
10		% DISTRIBUTION	100.000%		0.000%	40.281%	8.730%	0.000%	0.000%	0.940%	0.202%	0.000%	14.697%	21.325%	2.621%	0.007%	11.198%	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	\$627,620	A-6.LN 13	\$0	\$252,713	\$54,783	\$0	\$0	\$5,899	\$1,269	\$0	\$92,211	\$133,882	\$16,506	\$47	\$70,309	\$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.	\$37,989,979		\$0	\$15,302,481	\$3,316,632	\$0	\$0	\$356,938	\$76,577	\$0	\$5,583,462	\$8,101,334	\$995,698	\$2,841	\$4,254,016	\$0
16		% DISTRIBUTION	100.000%		0.000%	40.280%	8.730%	0.000%	0.000%	0.940%	0.202%	0.000%	14.697%	21.325%	2.621%	0.007%	11.198%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$25,458,564	A-7.LN 9	\$0	\$10,745,862	\$3,014,788	\$0	\$0	\$202,131	\$56,663	\$0	\$3,683,830	\$4,587,642	\$736,804	\$1,908	\$2,428,936	\$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	\$773	A-7.LN 17	\$0	\$312	\$68	\$0	\$0	\$7	\$2	\$0	\$114	\$164	\$20	\$0	\$86	\$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	\$2,326,229	A-7.LN 28	\$0	\$939,106	\$202,628	\$0	\$0	\$21,800	\$4,696	\$0	\$342,178	\$494,810	\$61,046	\$116	\$259,849	\$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	\$10,204,413		\$0	\$3,617,200	\$99,149	\$0	\$0	\$133,000	\$15,216	\$0	\$1,557,340	\$3,018,718	\$197,828	\$817	\$1,565,144	\$0
25		% DISTRIBUTION	100.000%		0.000%	35.447%	0.972%	0.000%	0.000%	1.303%	0.149%	0.000%	15.261%	29.582%	1.939%	0.008%	15.338%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$55,013	A-3.LN 16	\$0	\$22,159	\$4,803	\$0	\$0	\$517	\$111	\$0	\$8,085	\$11,732	\$1,442	\$4	\$6,160	\$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	\$186,166	A-3.LN 10	\$0	\$74,988	\$16,253	\$0	\$0	\$1,749	\$375	\$0	\$27,361	\$39,700	\$4,879	\$14	\$20,846	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$10,445,592		\$0	\$3,714,348	\$120,205	\$0	\$0	\$135,267	\$15,702	\$0	\$1,592,786	\$3,070,149	\$204,149	\$835	\$1,592,151	\$0
32		% DISTRIBUTION	100.000%		0.000%	35.559%	1.151%	0.000%	0.000%	1.295%	0.150%	0.000%	15.248%	29.392%	1.954%	0.008%	15.242%	0.000%

TYCOS MidPlains Telephone Co.

## A-3.1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1a		BASIS FOR GENERAL SUPPORT FACILITIES															
1b		CENTRAL OFFICE EQUIPMENT	\$19,779,234	A-4, LN 42	\$0	\$2,996,021	\$3,011,234	\$0	\$0	\$324,065	\$0	\$0	\$2,334,720	\$7,355,247	\$0	\$0	\$3,757,948
1c		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d		CABLE & WIRE FACILITIES	\$14,709,829	A-5, LN 23	\$0	\$10,897,475	\$0	\$0	\$0	\$0	\$69,519	\$0	\$2,734,635	\$0	\$903,915	\$0	\$104,285
1e		TOTAL	\$34,489,063		\$0	\$13,893,495	\$3,011,234	\$0	\$0	\$324,065	\$69,519	\$0	\$5,069,356	\$7,355,247	\$903,915	\$0	\$3,862,233
		% DISTRIBUTION	100.000%		0.000%	40.284%	8.731%	0.000%	0.000%	0.940%	0.202%	0.000%	14.698%	21.326%	2.621%	0.000%	11.198%
2	2110	GENERAL SUPPORT ASSETS															
3		ALLOCATED	\$2,420,498	LN 1e	\$0	\$975,002	\$211,326	\$0	\$0	\$22,745	\$4,882	\$0	\$355,754	\$516,233	\$63,478	\$0	\$271,078
4		GENERAL PURPOSE COMPUTERS	\$82,822	LN 1e & DIRECT	\$0	\$32,251	\$6,990	\$0	\$0	\$752	\$161	\$0	\$11,768	\$17,072	\$2,097	\$2,767	\$8,964
5		TOTAL GENERAL SUPPORT ASSETS	\$2,503,320		\$0	\$1,007,254	\$218,316	\$0	\$0	\$23,497	\$5,043	\$0	\$367,521	\$533,304	\$65,575	\$2,767	\$280,043
		% DISTRIBUTION	100.000%		0.000%	40.237%	8.721%	0.000%	0.000%	0.939%	0.201%	0.000%	14.681%	21.304%	2.620%	0.111%	11.187%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$36,992,383		\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$5,436,877	\$7,888,552	\$969,489	\$2,767	\$4,142,275
7		% DISTRIBUTION	100.000%		0.000%	40.281%	8.730%	0.000%	0.000%	0.940%	0.202%	0.000%	14.697%	21.325%	2.621%	0.007%	11.198%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF,GENERAL SUPPORT	\$36,992,383		\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$5,436,877	\$7,888,552	\$969,489	\$2,767	\$4,142,275
10		AND EQUAL ACCESS EQUIPMENT	\$36,992,383		\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$5,436,877	\$7,888,552	\$969,489	\$2,767	\$4,142,275
		% DISTRIBUTION	100.000%		0.000%	40.281%	8.730%	0.000%	0.000%	0.940%	0.202%	0.000%	14.697%	21.325%	2.621%	0.007%	11.198%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7													
13		LEASEHOLD IMPROVEMENTS	\$4,395	LN 10	\$0	\$1,770	\$384	\$0	\$0	\$41	\$9	\$0	\$646	\$937	\$115	\$0	\$492
14		TOTAL	\$4,395		\$0	\$1,770	\$384	\$0	\$0	\$41	\$9	\$0	\$646	\$937	\$115	\$0	\$492
15	2690	INTANGIBLE ASSETS	\$365,581	LN 10	\$0	\$147,248	\$31,915	\$0	\$0	\$3,435	\$737	\$0	\$53,727	\$77,964	\$9,587	\$27	\$40,939
16	1220	MATERIALS AND SUPPLIES	\$55,013	LN 10	\$0	\$22,159	\$4,803	\$0	\$0	\$517	\$111	\$0	\$8,085	\$11,732	\$1,442	\$4	\$6,160
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS	\$18,552,423		\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$0	\$0	\$0	\$0	\$0
22		FOR APPORTIONING PRESUBSCRIPTION	\$18,552,423		\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	80.317%	17.408%	0.000%	0.000%	1.873%	0.402%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING	\$20,595,568		\$0	\$0	\$3,011,234	\$0	\$0	\$324,065	\$69,519	\$0	\$5,069,356	\$7,355,247	\$903,915	\$0	\$3,862,233
24		CARRIER ACCESS BILLING EXPENSES	\$20,595,568		\$0	\$0	\$3,011,234	\$0	\$0	\$324,065	\$69,519	\$0	\$5,069,356	\$7,355,247	\$903,915	\$0	\$3,862,233
		% DISTRIBUTION	100.000%		0.000%	0.000%	14.621%	0.000%	0.000%	1.573%	0.338%	0.000%	24.614%	35.713%	4.389%	0.000%	18.753%



TYCOS MidPlains Telephone Co.

A-4.2af2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$5,731,651	DIRECT	\$0	\$0	\$0	\$0	\$0	\$27,603	\$0	\$0	\$1,946,100	\$0	\$0	\$0	\$3,757,948	\$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)	\$28,409	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,409	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$3,384,641	LN 4/DIRECT	\$0	\$2,996,021	\$0	\$0	\$0	\$0	\$0	\$0	\$388,620	\$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	\$7,326,838	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,326,838	\$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	\$7,326,838		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,326,838	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$296,462	DIRECT	\$0	\$0	\$0	\$0	\$0	\$296,462	\$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	\$16,768,001		\$0	\$2,996,021	\$0	\$0	\$0	\$324,065	\$0	\$0	\$2,334,720	\$7,355,247	\$0	\$0	\$3,757,948	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$19,779,234		\$0	\$2,996,021	\$3,011,234	\$0	\$0	\$324,065	\$0	\$0	\$2,334,720	\$7,355,247	\$0	\$0	\$3,757,948	\$0
43		% DISTRIBUTION	100.000%		0.000%	15.147%	15.224%	0.000%	0.000%	1.638%	0.000%	0.000%	11.804%	37.187%	0.000%	0.000%	18.999%	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%	17.868%	0.000%	0.000%	0.000%	1.933%	0.000%	0.000%	13.922%	43.866%	0.000%	0.000%	22.412%	0.000%

TYCOS MidPlains Telephone Co.

A-5.1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1.LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	0.00%	AL-1.LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	\$10,953,535	LN 1/DIRECT	\$0	\$10,897,475	\$0	\$0	\$0	\$0	\$0	\$0	\$56,061	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$2,820,855	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$37,995	\$0	\$2,678,574	\$0	\$0	\$0	\$104,285	\$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	\$903,915	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$903,915	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$0	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$31,523	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$31,523	\$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	\$14,709,829		\$0	\$10,897,475	\$0	\$0	\$0	\$0	\$69,519	\$0	\$2,734,635	\$0	\$903,915	\$0	\$104,285	\$0
22		% DISTRIBUTION	100.000%		0.000%	74.083%	0.000%	0.000%	0.000%	0.000%	0.473%	0.000%	18.591%	0.000%	6.145%	0.000%	0.709%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$14,709,829		\$0	\$10,897,475	\$0	\$0	\$0	\$0	\$69,519	\$0	\$2,734,635	\$0	\$903,915	\$0	\$104,285	\$0
24		% DISTRIBUTION	100.000%		0.000%	74.083%	0.000%	0.000%	0.000%	0.000%	0.473%	0.000%	18.591%	0.000%	6.145%	0.000%	0.709%	0.000%





LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS		B&C	WBI	OPERATOR			
							SWITCHING	EQUAL ACCESS			CHANNEL TERM	CHANNEL MILEAGE FACILITY						
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$1,723,518	A-3LN 5	\$0	\$693,519	\$150,312	\$0	\$0	\$16,177	\$3,471	\$0	\$253,047	\$367,160	\$45,127	\$1,908	\$192,796	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$2,864,475	A-4LN 47	\$0	\$0	\$2,864,475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$9,621,265	A-4LN 48	\$0	\$1,719,091	\$0	\$0	\$185,954	\$0	\$0	\$1,339,409	\$4,220,482	\$0	\$0	\$0	\$2,156,330	\$0
6		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$11,249,305	A-5LN 22	\$0	\$8,333,252	\$0	\$0	\$0	\$53,192	\$0	\$2,091,374	\$0	\$691,677	\$0	\$0	\$79,810	\$0
9		TOTAL ACCUM DEPR - TPIS	\$25,458,564		\$0	\$10,745,862	\$3,014,788	\$0	\$202,131	\$56,663	\$0	\$3,683,830	\$4,587,642	\$736,804	\$1,908	\$2,428,936	\$0	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$25,458,564		\$0	\$10,745,862	\$3,014,788	\$0	\$202,131	\$56,663	\$0	\$3,683,830	\$4,587,642	\$736,804	\$1,908	\$2,428,936	\$0	\$0
12		% DISTRIBUTION	100.000%		0.000%	42.209%	11.842%	0.000%	0.000%	0.794%	0.223%	0.000%	14.470%	18.020%	2.894%	0.007%	9.541%	0.000%
		ACCUMULATED AMORTIZATION																
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$773	A-3LN 10	\$0	\$312	\$68	\$0	\$7	\$2	\$0	\$114	\$164	\$20	\$0	\$0	\$86	\$0
16		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$773		\$0	\$312	\$68	\$0	\$7	\$2	\$0	\$114	\$164	\$20	\$0	\$0	\$86	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$773		\$0	\$312	\$68	\$0	\$7	\$2	\$0	\$114	\$164	\$20	\$0	\$0	\$86	\$0
21		% DISTRIBUTION	100.000%		0.000%	40.359%	8.739%	0.000%	0.000%	0.937%	0.198%	0.000%	14.723%	21.289%	2.573%	0.008%	11.173%	0.000%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	\$97,867	A-3LN 5	\$0	\$39,389	\$6,536	\$0	\$0	\$918	\$197	\$0	\$14,372	\$20,844	\$2,557	\$109	\$10,945	\$0
24		CENTRAL OFFICE EQUIP	\$1,222,250	A-4LN 43	\$0	\$185,129	\$186,104	\$0	\$0	\$20,022	\$0	\$0	\$144,344	\$454,459	\$0	\$0	\$232,193	\$0
25		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$914,626	A-5LN 22	\$0	\$677,733	\$0	\$0	\$0	\$0	\$4,315	\$0	\$170,015	\$0	\$56,094	\$0	\$6,469	\$0
27		UNDISTRIBUTED	\$91,486	A-3LN 10	\$0	\$36,855	\$7,987	\$0	\$0	\$859	\$184	\$0	\$13,447	\$19,507	\$2,395	\$7	\$10,243	\$0
28		TOTAL NET DEFERRED INC TAX	\$2,326,229		\$0	\$939,106	\$202,628	\$0	\$0	\$21,800	\$4,696	\$0	\$342,178	\$494,810	\$61,046	\$116	\$259,849	\$0
29		% DISTRIBUTION	100.000%		0.000%	40.370%	8.711%	0.000%	0.000%	0.937%	0.202%	0.000%	14.710%	21.271%	2.624%	0.005%	11.170%	0.000%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
31	4360	GENERAL SUPPORT	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37																		

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1	6110	OPERATING EXPENSE AND TAX																
		NETWORK SUPPORT EXPENSE	\$19,658	A-9,LN 6	\$0	\$7,918	\$1,716	\$0	\$0	\$185	\$40	\$0	\$2,889	\$4,192	\$515	\$1	\$2,201	\$0
2	6120	GENERAL SUPPORT EXPENSE	\$508,910	A-9,LN 7	\$0	\$204,780	\$44,384	\$0	\$0	\$4,777	\$1,025	\$0	\$74,719	\$108,412	\$564	\$564	\$56,927	\$0
3	6210	CENTRAL OFFICE EXPENSE	\$709,761	A-9,LN 15	\$0	\$32,788	\$526,255	\$0	\$0	\$3,546	\$0	\$0	\$25,551	\$80,494	\$0	\$0	\$41,126	\$0
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$151,037	A-9,LN 24	\$0	\$11,894	\$0	\$0	\$0	\$0	\$714	\$0	\$28,078	\$0	\$9,280	\$0	\$1,071	\$0
6	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$851,883	A-10,LN 7	\$0	\$343,160	\$74,376	\$0	\$0	\$8,004	\$1,717	\$0	\$125,210	\$181,672	\$22,328	\$0	\$95,396	\$0
8	6540	ACCESS / USF EXPENSE	\$372,140	A-10,LN 8	\$0	\$372,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$503,970	A-11,LN 1	\$0	\$203,002	\$43,998	\$0	\$0	\$4,735	\$1,016	\$0	\$74,070	\$107,471	\$13,208	\$38	\$56,433	\$0
8	6620	SERVICES EXPENSE	\$209,894	A-11,LN29	\$0	\$38,626	\$12,220	\$0	\$1,006	\$1,315	\$282	\$0	\$13,636	\$19,785	\$2,432	\$110,204	\$10,389	\$0
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$842,473	A-12,LN 9	\$0	\$332,769	\$177,990	\$0	\$255	\$5,713	\$1,214	\$0	\$87,141	\$127,116	\$15,468	\$28,057	\$66,731	\$0
13		SUBTOTAL OPERATING EXPENSE	\$4,169,706		\$0	\$1,647,095	\$880,938	\$0	\$1,260	\$28,275	\$6,007	\$0	\$431,294	\$629,143	\$76,556	\$138,863	\$330,275	\$0
14		% DISTRIBUTION	100.000%		0.000%	39.501%	21.127%	0.000%	0.030%	0.676%	0.144%	0.000%	10.344%	15.086%	1.836%	3.330%	7.921%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$2,129,144	A-10,LN 19+27	\$0	\$758,649	\$58,925	\$0	\$0	\$26,614	\$3,271	\$0	\$320,361	\$604,053	\$42,526	\$142	\$314,604	\$0
16	7200	OTHER OPERATING TAX	\$180,782	A-12,LN 25	\$0	\$72,820	\$15,783	\$0	\$0	\$1,699	\$364	\$0	\$26,570	\$38,552	\$4,738	\$14	\$20,243	\$0
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7	RENT REVENUES/ OTHER INC/ G+L	(\$3,364)	A-10,LN 35	\$0	(\$2,492)	\$0	\$0	\$0	(\$16)	\$0	\$0	(\$25)	(\$207)	\$0	(\$24)	\$0	\$0
20		TOTAL OPERATING EXP & TAX	\$6,476,268		\$0	\$2,476,072	\$955,646	\$0	\$1,260	\$56,588	\$9,626	\$0	\$777,599	\$1,271,747	\$123,613	\$139,019	\$665,098	\$0
21		% DISTRIBUTION	100.000%		0.000%	38.233%	14.756%	0.000%	0.019%	0.874%	0.149%	0.000%	12.007%	19.637%	1.909%	2.147%	10.270%	0.000%
22	7370	NON OPERATING EXPENSE																
23		ABANDONED CONSTRUCTION CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES																
26	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	END USER COMMON LINE	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS MidPlains Telephone Co.

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$36,992,383	VARIOUS	\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$5,436,877	\$7,888,552	\$969,489	\$2,767	\$4,142,275	\$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	\$36,992,383		\$0	\$14,900,749	\$3,229,550	\$0	\$0	\$347,562	\$74,562	\$0	\$5,436,877	\$7,888,552	\$969,489	\$2,767	\$4,142,275	\$0
		% DISTRIBUTION	100.000%		0.000%	40.281%	8.730%	0.000%	0.000%	0.940%	0.202%	0.000%	14.697%	21.325%	2.621%	0.007%	11.198%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$19,658	LN 4	\$0	\$7,918	\$1,716	\$0	\$0	\$185	\$40	\$0	\$2,889	\$4,192	\$515	\$1	\$2,201	\$0
7	6120	NETWORK SUPPORT	\$508,910	A-3, LN 5	\$0	\$204,780	\$44,384	\$0	\$0	\$4,777	\$1,025	\$0	\$74,719	\$108,412	\$13,324	\$564	\$56,927	\$0
8		TOTAL GENERAL SUPPORT EXP	\$528,568		\$0	\$212,698	\$46,100	\$0	\$0	\$4,961	\$1,064	\$0	\$77,608	\$112,604	\$13,839	\$565	\$59,129	\$0
9		% DISTRIBUTION	100.000%		0.000%	40.240%	8.722%	0.000%	0.000%	0.939%	0.201%	0.000%	14.683%	21.304%	2.618%	0.107%	11.187%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$526,255	A-4, LN 47	\$0	\$0	\$526,255	\$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	\$183,506	A-4, LN 48	\$0	\$32,788	\$0	\$0	\$0	\$3,546	\$0	\$0	\$25,551	\$80,494	\$0	\$0	\$41,126	\$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	\$709,761		\$0	\$32,788	\$526,255	\$0	\$0	\$3,546	\$0	\$0	\$25,551	\$80,494	\$0	\$0	\$41,126	\$0
16		% DISTRIBUTION	100.000%		0.000%	4.620%	74.145%	0.000%	0.000%	0.500%	0.000%	0.000%	3.600%	11.341%	0.000%	0.000%	5.794%	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	\$151,037	A-5, LN 22	\$0	\$111,894	\$0	\$0	\$0	\$0	\$714	\$0	\$28,078	\$0	\$9,280	\$0	\$1,071	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$1,389,366		\$0	\$357,380	\$572,355	\$0	\$0	\$8,508	\$1,778	\$0	\$131,237	\$193,099	\$23,120	\$565	\$101,325	\$0
26		% DISTRIBUTION	100.000%		0.000%	25.722%	41.195%	0.000%	0.000%	0.612%	0.128%	0.000%	9.446%	13.898%	1.664%	0.041%	7.293%	0.000%

TYCOS MidPlains Telephone Co.

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$19,779,234	A-4.LN 38	\$0	\$2,996,021	\$3,011,234	\$0	\$0	\$324,065	\$0	\$0	\$2,334,720	\$7,355,247	\$0	\$0	\$3,757,948	\$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	\$14,709,829	A-5.LN 21	\$0	\$10,897,475	\$0	\$0	\$0	\$0	\$69,519	\$0	\$2,734,635	\$0	\$903,915	\$0	\$104,286	\$0
4		TOTAL	\$34,489,063		\$0	\$13,893,495	\$3,011,234	\$0	\$0	\$324,065	\$69,519	\$0	\$5,069,356	\$7,355,247	\$903,915	\$0	\$3,862,233	\$0
5		% DISTRIBUTION	100.000%		0.000%	40.284%	8.731%	0.000%	0.000%	0.940%	0.202%	0.000%	14.698%	21.326%	2.621%	0.000%	11.198%	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	\$851,863	LN 5	\$0	\$343,160	\$74,376	\$0	\$0	\$8,004	\$1,717	\$0	\$125,210	\$181,672	\$22,328	\$0	\$95,396	\$0
8	6540	ACCESS / USF EXPENSE	\$372,140	DIRECT	\$0	\$372,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$121,253	A-3.LN 5	\$0	\$48,793	\$10,575	\$0	\$0	\$1,138	\$244	\$0	\$17,803	\$25,829	\$3,173	\$134	\$13,563	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$39,770	A-4.LN 47	\$0	\$0	\$39,770	\$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	\$1,270,395	A-4.LN 48	\$0	\$226,988	\$0	\$0	\$0	\$24,553	\$0	\$0	\$176,872	\$557,264	\$0	\$0	\$284,718	\$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	\$598,368	A-5.LN 22	\$0	\$443,279	\$0	\$0	\$0	\$0	\$2,828	\$0	\$111,241	\$0	\$36,777	\$0	\$4,243	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$2,029,785		\$0	\$719,060	\$50,345	\$0	\$0	\$25,691	\$3,072	\$0	\$305,916	\$583,094	\$39,950	\$134	\$302,524	\$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	\$2,029,785		\$0	\$719,060	\$50,345	\$0	\$0	\$25,691	\$3,072	\$0	\$305,916	\$583,094	\$39,950	\$134	\$302,524	\$0
20		% DISTRIBUTION	100.000%		0.000%	35.425%	2.480%	0.000%	0.000%	1.266%	0.151%	0.000%	15.071%	28.727%	1.968%	0.007%	14.904%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$1,075	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075	\$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	\$1,075		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075	\$0
25	6564	INTANGIBLE ASSETS	\$98,283	A-3.LN 10	\$0	\$39,589	\$8,580	\$0	\$0	\$923	\$198	\$0	\$14,445	\$20,959	\$2,576	\$7	\$11,005	\$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	\$99,358		\$0	\$39,589	\$8,580	\$0	\$0	\$923	\$198	\$0	\$14,445	\$20,959	\$2,576	\$7	\$12,080	\$0
28		% DISTRIBUTION	100.000%		0.000%	39.845%	8.636%	0.000%	0.000%	0.929%	0.199%	0.000%	14.538%	21.094%	2.592%	0.007%	12.158%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$3,353,147		\$0	\$1,473,949	\$133,301	\$0	\$0	\$34,618	\$4,988	\$0	\$445,570	\$785,725	\$64,854	\$142	\$410,000	\$0
30		% DISTRIBUTION	100.000%		0.000%	43.957%	3.975%	0.000%	0.000%	1.032%	0.149%	0.000%	13.288%	23.432%	1.934%	0.004%	12.227%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7	GEN SUPPORT ASSETS	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7	CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7	CABLE & WIRE FACILITIES	\$3,364	A-5.LN 22	\$0	\$2,492	\$0	\$0	\$0	\$16	\$0	\$0	\$625	\$0	\$207	\$0	\$24	\$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	\$3,364		\$0	\$2,492	\$0	\$0	\$0	\$0	\$16	\$0	\$625	\$0	\$207	\$0	\$24	\$0

TYCOS MidPlains Telephone Co.

A-11,1of1

## CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$503,970	A-3.LN 10	\$0	\$203,002	\$43,998	\$0	\$0	\$4,735	\$1,016	\$0	\$74,070	\$107,471	\$13,208	\$38	\$56,433	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6622	PUBLISHED DIRECTORY LISTINGS	\$674	DIRECT	\$0	\$0	\$0	\$0	\$674	\$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	\$15,851	A-3.LN 22	\$0	\$12,731	\$2,759	\$0	\$0	\$297	\$64	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$6,829	AL-1.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,829	\$0	\$0
11		- END USER PAYMENT & COLLECTION	\$17,649	AL-1.LN 13	\$0	\$5,699	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,950	\$0	\$0
12		- END USER BILLING INQUIRY	\$5,127	AL-1.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,127	\$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	\$45,456		\$0	\$18,430	\$2,759	\$0	\$0	\$297	\$64	\$0	\$0	\$0	\$0	\$23,906	\$0	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$7,738	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,738	\$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	\$42,171	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$42,171	\$0	\$0
23		- END USER COMMON LINE	\$7,442	DIRECT	\$0	\$7,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$37,108	A-3.LN 24	\$0	\$0	\$5,425	\$0	\$0	\$584	\$125	\$0	\$9,134	\$13,252	\$1,629	\$0	\$6,959	\$0
25		SUBTOTAL CUSTOMER SERVICES	\$94,459		\$0	\$7,442	\$5,425	\$0	\$0	\$584	\$125	\$0	\$9,134	\$13,252	\$1,629	\$49,909	\$6,959	\$0
26		TOTAL CAT 1 AND CAT 2	\$139,915		\$0	\$25,872	\$8,185	\$0	\$0	\$881	\$189	\$0	\$9,134	\$13,252	\$1,629	\$73,815	\$6,959	\$0
27		% DISTRIBUTION	100.000%		0.000%	18.491%	5.850%	0.000%	0.000%	0.630%	0.135%	0.000%	6.528%	9.472%	1.164%	52.757%	4.974%	0.000%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$69,306	/LN 34	\$0	\$12,754	\$4,035	\$0	\$332	\$434	\$93	\$0	\$4,503	\$6,533	\$803	\$36,389	\$3,430	\$0
29		TOTAL SERVICES EXPENSE	\$209,894		\$0	\$38,626	\$12,220	\$0	\$1,006	\$1,315	\$282	\$0	\$13,636	\$19,785	\$2,432	\$110,204	\$10,389	\$0
30		% DISTRIBUTION	100.000%		0.000%	18.402%	5.822%	0.000%	0.479%	0.627%	0.134%	0.000%	6.497%	9.426%	1.159%	52.505%	4.950%	0.000%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$713,864		\$0	\$241,627	\$56,218	\$0	\$1,006	\$6,050	\$1,298	\$0	\$87,706	\$127,256	\$15,640	\$110,242	\$66,822	\$0
32		% DISTRIBUTION	100.000%		0.000%	33.848%	7.875%	0.000%	0.141%	0.848%	0.182%	0.000%	12.286%	17.826%	2.191%	15.443%	9.361%	0.000%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$140,588		\$0	\$25,872	\$8,185	\$0	\$674	\$881	\$189	\$0	\$9,134	\$13,252	\$1,629	\$73,815	\$6,959	\$0
34		% DISTRIBUTION	100.000%		0.000%	18.402%	5.822%	0.000%	0.479%	0.627%	0.134%	0.000%	6.497%	9.426%	1.158%	52.505%	4.950%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001193967	0.00992155	0.040765483	0.036331708	0.036707395	0.582799	0.068713529	

TYCOS MidPlains Telephone Co.

A-12,1of1

## CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$1,389,366	A-9, LN 25	\$0	\$357,380	\$572,355	\$0	\$0	\$8,508	\$1,778	\$0	\$131,237	\$193,099	\$23,120	\$565	\$101,325	\$0
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$851,863	A-10, LN 8	\$0	\$343,160	\$74,376	\$0	\$0	\$8,004	\$1,717	\$0	\$125,210	\$181,672	\$22,328	\$0	\$95,396	\$0
5		ACCESS CHARGE EXPENSE	\$372,140	A-10, LN 9	\$0	\$372,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$713,864	A-11, LN 31	\$0	\$241,627	\$56,218	\$0	\$1,006	\$6,050	\$1,298	\$0	\$87,706	\$127,256	\$15,640	\$110,242	\$66,822	\$0
7		TOTAL BIG THREE EXPENSES	\$3,327,233		\$0	\$1,314,306	\$702,948	\$0	\$1,006	\$22,562	\$4,793	\$0	\$344,153	\$502,027	\$61,088	\$110,807	\$263,544	\$0
		% DISTRIBUTION	100.000%		0.000%	39.501%	21.127%	0.000%	0.030%	0.678%	0.144%	0.000%	10.344%	15.088%	1.836%	3.330%	7.921%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$842,473	LN 7	\$0	\$332,789	\$177,990	\$0	\$255	\$5,713	\$1,214	\$0	\$87,141	\$127,116	\$15,468	\$28,057	\$66,731	\$0
11		TOTAL CORPORATE OPERATIONS	\$842,473		\$0	\$332,789	\$177,990	\$0	\$255	\$5,713	\$1,214	\$0	\$87,141	\$127,116	\$15,468	\$28,057	\$66,731	\$0
		% DISTRIBUTION	100.000%		0.000%	39.501%	21.127%	0.000%	0.030%	0.678%	0.144%	0.000%	10.344%	15.088%	1.836%	3.330%	7.921%	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.	(\$54)	A-3, LN 10	\$0	(\$22)	(\$5)	\$0	\$0	(\$1)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$0
21		TOTAL	(\$54)		\$0	(\$22)	(\$5)	\$0	\$0	(\$1)	(\$0)	\$0	(\$8)	(\$11)	(\$1)	(\$0)	(\$6)	\$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	\$180,782	A-3, LN 10	\$0	\$72,820	\$15,783	\$0	\$0	\$1,699	\$364	\$0	\$26,570	\$38,552	\$4,738	\$14	\$20,243	\$0
26		TOTAL OPERATING TAXES	\$180,782		\$0	\$72,820	\$15,783	\$0	\$0	\$1,699	\$364	\$0	\$26,570	\$38,552	\$4,738	\$14	\$20,243	\$0