

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE |
|-----------------------------|---|-----------------|------------------|-----------------------------------|-------------|--------------------------|-------------|-----------------------------------|-------------|--------------------------|-----------|-------|--------|--------------|
| REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$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 |
| 2 | RATE OF RETURN | 11.25% | | 0.00% | 11.25% | 0.00% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 0.00% | 11.25% | 11.25% |
| 3 | RETURN ON INVESTMENT | \$3,081,255 | LN1*LN 2 | \$0 | \$529,412 | \$0 | \$796,220 | \$52,882 | \$134,964 | \$28,777 | \$567 | \$0 | \$0 | \$1,538,434 |
| 4 | ALLOWANCE FOR FUNDS USED DURING CONSTR | \$0 | S-8, LN 31&32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | NET RETURN FOR SETTLEMENTS | \$3,081,255 | LN3-LN4 | \$0 | \$529,412 | \$0 | \$796,220 | \$52,882 | \$134,964 | \$28,777 | \$567 | \$0 | \$0 | \$1,538,434 |
| 6 | 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 |
| 7 | LESS: FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NET FEDERAL INCOME TAX | \$1,659,203 | LN 6-LN 7 | \$0 | \$285,079 | \$0 | \$428,751 | \$28,476 | \$72,676 | \$15,496 | \$305 | \$0 | \$0 | \$828,421 |
| 9 | 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 |
| 10 | LESS: STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | NET STATE INCOME TAX | \$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 | \$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.

| | | | | | | | | | | | | | | |
|--|--|-------------|----------------|-----|-----------|-----|-------------|----------|-----------|----------|-------|-----|-----|-------------|
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | |
| 20 | 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 |
| 21 | INTEREST AND RELATED ITEMS EXCL NON-OPER | \$0 | S-12, LN 16+18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | OTHER INCOME ADJUSTMENTS | -\$123 | S-12, LN 25+26 | \$0 | -\$21 | \$0 | -\$32 | -\$2 | -\$5 | -\$1 | \$0 | \$0 | \$0 | -\$61 |
| 23 | TOTAL INCOME ADJUSTMENTS | -\$123 | LN 21+22 | \$0 | -\$21 | \$0 | -\$32 | -\$2 | -\$5 | -\$1 | \$0 | \$0 | \$0 | -\$61 |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$3,081,378 | | \$0 | \$529,433 | \$0 | \$796,252 | \$52,884 | \$134,969 | \$28,778 | \$567 | \$0 | \$0 | \$1,538,495 |
| 26 | 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 |
| 27 | FEDERAL SURTAX ALLOCATION - OPERATING | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | NET FEDERAL INCOME TAX BEFORE ITC | \$1,659,203 | LN26-LN27 | \$0 | \$285,079 | \$0 | \$428,751 | \$28,476 | \$72,676 | \$15,496 | \$305 | \$0 | \$0 | \$828,421 |
| 29 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | \$4,740,581 | LN25+LN28-S-12 | \$0 | \$814,512 | \$0 | \$1,225,003 | \$81,359 | \$207,645 | \$44,274 | \$872 | \$0 | \$0 | \$2,366,916 |
| 31 | 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 |
| 32 | STATE SURTAX EXEMPTION | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | NET STATE INCOME TAX BEFORE ITC | \$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&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 | | EAS | EXCHANGE | OTHER | |
|------------------------|---|----------|-----|---------------|------------------|-------------------------|--------------|----------------|--------------|-------------------------|-------------|----------------|---------------|-------|----------|--------------|-----|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA TWX | | | | |
| 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% | 25.12% | 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 JURISDICTION ASSETS | 1500 | | \$0 | S-6, LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CASH WORKING CAPITAL | 0X | | \$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.

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OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERSTATE MESSAGE TOLL INTERLATA | SPECIAL ACCESS INTRALATA | SPECIAL ACCESS INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTRASTATE MESSAGE TOLL INTERLATA | SPECIAL ACCESS INTRALATA | SPECIAL ACCESS 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 | | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | | 2110 | | \$0 LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$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 | | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | 2690 | \$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.

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INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|--|-------------------------------------|-----|-----|---------------|------------------|-------------------------|--------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|-------|--------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.00% | INPUT | 0.00% | 25.00% | | | 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% | 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% | 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% | |
| 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 2310 | | | | | | | | | | | | | | | | | |
| 10 | OTHER IOT EQUIPMENT | | 1.0 | | | | | | | | | | | | | | |
| 11 | COIN PUBLIC TELEPHONE | | 1.1 | | \$0 LN 1+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 12 | COINLESS PUBLIC TELEPHONE | | 1.2 | | \$0 LN 2+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 13 | OTHER | | 1.3 | | \$0 LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | SUBTOTAL | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| 16 | NEW CUSTOMER PREMISE EQUIPMENT | | 2.0 | | \$0 DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 17 | TOTAL INFO ORIG/TERM EQUIP | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| CABLE AND WIRE FACILITIES 2410 | | | | | | | | | | | | | | | | | |
| 19 | SUBSCRIBER LINE - JOINT | | | \$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 | \$0 | \$36,618 | |
| 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 | \$2,302 | \$5,916 | \$0 | \$0 | \$0 | \$0 | \$0 | \$36,618 | |
| 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 | | | \$50,916,669 | | \$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 |

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 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | COINLESS PUBLIC TELEPHONE EQUIP | 2310 | | \$0 | S-5, LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | OTHER IOT EQUIPMENT | 2310 | | \$0 | S-5, LN 13 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES | 2410 | | 100.00% | S-5, LN 43 | 0.00% | 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | IOT EXPENSES - COINLESS PAY TEL | | | \$0 | LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | IOT EXPENSES - OTHER | | | \$0 | LN 5+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | IOT EXPENSES - CPE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL INFORMATION ORIG/TERM EXP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| CABLE AND WIRE FACILITIES EXPENSE | | | | | | | | | | | | | | | | | |
| 23 | ALLOCATED | 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 | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|--|--|----------------|-----|---------------|------------------|-------------------------|-----------|----------------|-------------|-------------------------|-----------|----------------|-----------|-------|----------|-------------|-----|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 100.00% | S-2, LN 10 | 0.00% | 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 | 6560 | | \$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-11,1of

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|------------------------------|--------------------------------------|-----|------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|-------|-------------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | \$0 | INPUT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | \$0 | INPUT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.00% | INPUT | 0.00% | 35.64% | | | 2.58% | 6.56% | | | 0.00% | 0.00% | 55.22% | \$0 |
| 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% | 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 | \$0 |
| 7 | BUSINESS OFFICE CONTACTS | | | 100.00% | INPUT | 0.00% | 6.06% | 0.00% | 0.29% | 18.36% | 0.07% | 0.25% | 0.00% | 0.00% | 0.00% | 74.96% | \$0 |
| 8 | BILLING INQUIRY CONTACTS | | | 100.00% | INPUT | 0.00% | 6.37% | 0.00% | 0.18% | 3.40% | 0.00% | 0.13% | 0.00% | 0.00% | 0.00% | 89.92% | \$0 |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | \$0 | INPUT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | |
| 11 | CARRIER ACCESS BILLING FACTOR | | | 100.00% | INPUT | 0.00% | 43.71% | 0.00% | 6.29% | 15.08% | 34.89% | 0.00% | 0.03% | | | | |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | | 6610 | \$1,517,375 | INPUT | \$0 | \$482,100 | \$0 | \$52,076 | \$18,998 | \$156,107 | \$0 | \$121 | \$0 | \$0 | \$807,972 | \$0 |
| 13 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 14 | - CALL COMPLETION INCL DA | | 6621 | \$22,024 | LN 1+DIRECT | \$0 | \$0 | | | \$1,000 | \$0 | | | | \$0 | \$21,024 | \$0 |
| 15 | - OPERATOR SERVICES UNDER CONTRACT | | | \$2,286 | DIRECT | \$0 | \$0 | | | \$2,286 | \$0 | | | | \$0 | \$0 | \$0 |
| 16 | PUBLISHED DIRECTORY LISTINGS | | 6622 | | | | | | | | | | | | | | \$0 |
| 17 | - CLASSIFIED | | | \$0 | DIRECT | | | | | | | | | | | | \$0 |
| 18 | - TWX | | | \$0 | DIRECT | | | | | | | | \$0 | | | | |
| 19 | - ALPHA | | | \$2,009 | LN 3 | \$0 | \$716 | | | \$52 | \$132 | | | | \$0 | \$1,110 | |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$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 | | | \$16,848 | DIRECT | | \$16,848 | | | | | | | | | | |
| 25 | - OTHER | | | \$114,197 | LN 7 | \$0 | \$6,923 | \$0 | \$336 | \$20,966 | \$82 | \$288 | \$0 | \$0 | \$0 | \$85,602 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | | \$61,301 | LN 4 | \$0 | \$18,762 | \$0 | \$0 | \$920 | \$1,334 | \$0 | \$0 | \$0 | \$0 | \$40,286 | \$0 |
| 27 | - END USER BILLING INQUIRY | | | \$83,194 | LN 8 | \$0 | \$5,300 | \$0 | \$150 | \$2,825 | \$0 | \$110 | \$0 | \$0 | \$0 | \$74,808 | \$0 |
| 28 | - IX CARRIER SVC ORDER PROCESSING | | | \$0 | LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | - IX CARRIER PAYMENT & COLLECTION | | | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | - IX CARRIER BILLING INQUIRY | | | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | - COIN COLLECTION AND ADMINISTRATION | | | \$0 | LN 6 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 32 | SUBTOTAL LOCAL BUSINESS OFFICE | | | \$275,540 | | \$0 | \$47,832 | \$0 | \$486 | \$24,711 | \$1,416 | \$398 | \$0 | \$0 | \$0 | \$200,696 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | | 6623 | | 2 | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | | | 2.1 | | | | | | | | | | | | |
| 35 | - TOLL TICKET PROCESSING | | | \$13,599 | AL-1, LN16 | \$0 | \$8,226 | | | \$1,422 | \$2,951 | | | | \$0 | \$999 | |
| 36 | - LOCAL MESSAGE PROCESSING | | | \$0 | DIRECT | | | | | | | | | | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | | \$150,315 | AL-1, LN18, LN19 | \$0 | \$44,831 | \$0 | \$0 | \$17,154 | \$35,588 | \$0 | \$0 | \$0 | \$0 | \$52,742 | \$0 |
| 38 | - END USER COMMON LINE | | | \$7,911 | DIRECT | \$0 | \$7,911 | | | \$0 | \$0 | | | | | | |
| 39 | - CARRIER ACCESS BILLING (CABS) | | | \$78,895 | LN 11 | \$0 | \$34,484 | \$0 | \$4,964 | \$11,897 | \$27,530 | \$0 | \$20 | | | \$53,741 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$250,720 | | \$0 | \$95,452 | \$0 | \$4,964 | \$30,474 | \$66,069 | \$0 | \$20 | \$0 | \$0 | \$53,741 | \$0 |
| 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 | \$254,437 | \$0 |
| 42 | % DISTRIBUTION | | | 100.00% | | 0.00% | 27.23% | 0.00% | 1.04% | 10.49% | 12.82% | 0.08% | 0.00% | 0.00% | 0.00% | 48.35% | \$0 |
| 43 | ALL OTHER CUSTOMER SERVICE | | 6623 | \$159,626 | LN 42+DIRECT | \$0 | \$70,510 | \$0 | \$1,268 | \$12,841 | \$15,703 | \$93 | \$5 | \$0 | \$0 | \$59,206 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$712,205 | | \$0 | \$214,510 | \$0 | \$6,718 | \$71,364 | \$83,320 | \$491 | \$24 | \$0 | \$0 | \$335,777 | \$0 |
| 45 | % DISTRIBUTION | | | 100.00% | | 0.00% | 30.12% | 0.00% | 0.94% | 10.02% | 11.70% | 0.07% | 0.00% | 0.00% | 0.00% | 47.15% | \$0 |
| 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 | \$1,143,748 | \$0 |
| 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% | \$0 |

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% | 0.00% | 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 | | | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | 7500 | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | 1 | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | 0 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | TOTAL | | 1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BASIS FOR ACTUAL INCOME TAX ALLOCATION | | | | | | | | | | | | | | | | | |
| 21 | TOTAL OPERATING REVENUES | | | \$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 | \$15,656 | \$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 | GMM | \$0 | \$0 | \$0 | \$984 | \$0 | \$0 | \$361 | \$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 | (\$697,499) | \$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 | | TRAFFIC SENSITIVE EQUAL SWITCHING | | COMMON TRANSPORT | | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI | OPERATOR | |
|--|-------|-------------------------------------|---------------|--------------|------------------------------|-------------|-----------------------------------|--------|------------------|-----------|----------------|----------|-----------------|-------------|-----------|-----------|-------------|--------|
| | | | | | CL | CL | INFO | TERM | FACILITY | TRANSPORT | CHANNEL TERM | FACILITY | | | | | | |
| 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 | | BASES 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-12,14+16-1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | OTHER INCOME ADJUSTMENTS | (\$53) | A-12,LN 21 | \$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 | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | MILEAGE CHANNEL TERM | 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 | \$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-4.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 | | | | | |
| 6 | 2410 | CABLE AND WIRE FACILITIES | \$14,864,617 | A-5.LN 21 | \$0 | \$11,083,820 | \$0 | \$0 | \$0 | \$67,314 | \$67,314 | \$0 | \$2,712,640 | \$903,964 | \$0 | \$0 | \$96,879 | \$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 | | TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS | | COMMON TRANSPORT INFO TERM FACILITY | | SPECIAL ACCESS CHANNEL MILEAGE | | | B&C | WBI | OPERATOR | | |
|--------------------------------------|------|--|---------------|---------------|------------------------------|--------------|--|--------|-------------------------------------|----------------|--------------------------------|------------------|-------------|-------------|-------------|-----------|-------------|--------|
| | | | | | CL | CAPPED | INFO | TERM | FACILITY | TRANSPORT TERM | CHANNEL TERM | MILEAGE FACILITY | | | | | | |
| 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 | \$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 | \$67,314 | \$0 | \$2,712,640 | \$903,964 | \$0 | \$96,879 | \$0 | | |
| 1d | | TOTAL | \$35,125,071 | | \$0 | \$14,232,637 | \$3,259,241 | \$0 | \$0 | \$318,415 | \$67,314 | \$5,092,534 | \$7,309,191 | \$903,964 | \$3,941,774 | \$0 | | |
| 1e | | % DISTRIBUTION | 100.000% | | 0.000% | 40.520% | 9.279% | 0.000% | 0.000% | 0.907% | 0.192% | 14.498% | 20.809% | 2.574% | 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 | \$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 | \$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 | \$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% | 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 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 |
| 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 | 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 | N/A | N/A | N/A | N/A | N/A | 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 FOR APPORTIONING PRESUBSCRIPTION | \$19,171,334 | | \$0 | \$15,262,592 | \$3,495,099 | \$0 | \$0 | \$341,457 | \$72,186 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | % 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 | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|----|------|--------------------------------------|---------------|------------|------------------------------|-----------|-----------------------------|--------------|-----------------------|----------------|----------|---------------------|-----------------------------|----------------------|----------|-----|--------|----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | | - MANUAL BOARDS | 100% | AL-1.LN 9 | | | 0% | | 0% | | | | | | | | 100% | 100% |
| 4 | | - TSPS COMPLEX | 100% | AL-1.LN 10 | | | 0% | | 0% | | | | | | | | 100% | 100% |
| 4 | | EQUIVALENT ACCESS LINES - MSG COE | 100% | AL-1.LN 2 | | 0% | 100% | | | | | | | | | | | |
| 5 | | IX CIRCUIT TERMINATIONS - MSG COE | 0% | AL-1.LN 6 | | | | | | 0% | | 0% | | | | | | |
| | | CENTRAL OFFICE EQUIPMENT | | | | | | | | | | | | | | | | |
| 6 | 2220 | OPERATOR SYSTEMS | | | | | | | | | | | | | | | | |
| 7 | | MANUAL SWITCHBOARDS | \$0 | LN 2 | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 8 | | AUXILIARY SWITCHBOARDS | | | | | | | | | | | | | | | | |
| 9 | | - DIRECTORY ASSISTANCE | \$0 | DIRECT | | | | | \$0 | | | | | | | | | |
| 10 | | - INTERCEPT | \$0 | DIRECT | | | | | \$0 | | | | | | | | | |
| 11 | | - OTHER | \$0 | DIRECT | | | | | \$0 | | | | | | | | \$0 | \$0 |
| 12 | | SERVICE OBSERVING BOARDS | \$0 | LN 27 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 13 | | TSPS | | | | | | | | | | | | | | | | |
| 14 | | - OPERATOR | \$0 | LN 3 | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 15 | | - RTA | \$0 | LN 27 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 16 | | - OTHER | \$0 | LN 27 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 17 | | TOTAL OPERATOR SYSTEMS | \$0 | | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 18 | 2210 | TANDEM SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 19 | | ACCESS | \$0 | DIRECT | | | | | \$0 | | | | | | | | | |
| 20 | | NON ACCESS | \$0 | DIRECT | | | | | | | | | | | | | \$0 | \$0 |
| 21 | | TOTAL TANDEM SWITCH | \$0 | | | | | | \$0 | | | | | | | | \$0 | \$0 |
| 22 | 2210 | LOCAL SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 23 | | ACCESS | \$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 | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE 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 | | | | |
| 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 | | | | \$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 |
| 43 | | % DISTRIBUTION | 100.000% | | 0.000% | 15.542% | 16.087% | 0.000% | 0.000% | 1.572% | | 0.000% | 11.747% | 36.076% | | | | 18.977% |
| | | COE RATIOS | | | | | | | | | | | | | | | | |
| 44 | | OPERATOR SYSTEMS | 0% | LN 17 | | | 0% | 0% | 0% | 0% | | 0% | | | | | | 0% |
| 45 | | TANDEM SWITCHING | 0% | LN 21 | | | | | | 0% | | | | | | | | 0% |
| 46 | | LOCAL SWITCHING | 100% | LN 25 | | | 100% | 0% | | | | 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 ORIGINATION/TERMINATION AND CABLE AND WIRE FACILITIES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----|------|-----------------------------------|---------------|-------------|------------------------------|--------------|-----------------------------|--------------|-----------------------|----------------|----------|---------------------|-----------------------------|----------------------|------------------|----------|-----|----------|
| | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | | EQUIVALENT ACCESS LINES - MSG CWF | 100% | AL-1.LN 4 | 0% | 100% | | | | | | | | | | | | |
| 2 | | IX CIRCUIT MILES - MSG CWF | 0% | AL-1.LN 8 | | | | | | | 0% | 0% | | | | | | |
| 3 | 2310 | INFORMATION ORIG/TERM | | | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | | |
| 5 | | COIN PUBLIC TELEPHONE | \$0 | DIRECT | | | | | | | | | | | | | | |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | | | | | | | | | | | | | |
| 7 | | OTHER | \$0 | DIRECT | | | | | | | | | \$0 | | | | | |
| 8 | | SUBTOTAL | \$0 | | \$0 | | | | | | | | \$0 | | | | | |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | | | | | | | | | \$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 | | | | | | \$0 | | | | | \$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 | | | | | | | | | | | | | | \$0 |
| 19 | | HOST/REMOTE | \$31,523 | DIRECT | | | | | | \$31,523 | | | | | | | | |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | | | | | | | | | | | | | | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$14,864,617 | | \$0 | \$11,083,820 | | | | \$67,314 | \$0 | \$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 | \$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% | | | |

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 | CAPPED CL | TRAFFIC SWITCHING | SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE 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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | | \$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 | |
| 13 | 6230 | CENTRAL OFFICE TRANSMISSION EXPEN: | \$196,234 | A-4, LN 48 | \$0 | \$36,345 | \$0 | \$0 | \$0 | \$3,675 | \$0 | \$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 | \$0 | |
| 15 | | TOTAL CENTRAL OFFICE EXPENSE | \$714,328 | | \$0 | \$36,345 | \$518,094 | \$0 | \$0 | \$3,675 | \$0 | \$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 TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE 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 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3 | | CABLE AND WIRE FACILITIES | \$14,864,617 | A-5, LN 21 | \$0 | \$11,083,820 | \$0 | \$0 | \$0 | \$67,314 | \$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 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4, LN 44 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$1,297,694 | A-4, LN 48 | \$0 | \$240,348 | \$0 | \$0 | \$0 | \$24,304 | \$0 | \$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 | \$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 | \$643,895 | A-5, LN 22 | \$0 | \$480,121 | \$0 | \$0 | \$0 | \$2,916 | \$0 | \$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 | \$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 | \$0 | \$0 | \$15 | \$0 | \$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 SWITCHING | SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR | |
|----|------|---|---------------|---------------|------------------------------|-------------|-------------------|------------------------|-----------------------|-----------|-----------|---------------------|-----------------------------|------------------|-----------|-----------|-------------|--------|
| | | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | |
| 1 | 6610 | 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 |
| 2 | | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 3 | 6621 | - CALL COMPLETION INCL DA | \$0 | SWS-OPERATORS | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 4 | | - OPERATOR SERVICES UNDER CONTRA | \$0 | DIRECT | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 5 | 6622 | PUBLISHED DIRECTORY LISTINGS | \$716 | DIRECT | | | | | \$716 | | | | | | | | | |
| 6 | 6623 | ALL OTHER | | | | | | | | | | | | | | | | |
| 7 | 1.0 | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 8 | | - END USER SVC ORDER PROCESSING | | | | | | | | | | | | | | | | |
| 9 | | - PRESUBSCRIPTION | \$16,848 | A-3.LN 22 | \$0 | \$13,413 | \$3,072 | \$0 | \$0 | \$300 | \$63 | \$0 | | | | | | |
| 10 | | - OTHER | \$7,259 | AL-1.LN 12 | | | | | | | | | \$0 | | | \$7,259 | \$0 | |
| 11 | | - END USER PAYMENT & COLLECTION | \$18,762 | AL-1.LN 13 | | \$6,058 | | | | | | | \$0 | | | \$12,704 | \$0 | |
| 12 | | - END USER BILLING INQUIRY | \$5,450 | AL-1.LN 14 | | \$0 | | | | | | | \$0 | | | \$5,450 | \$0 | |
| 13 | | - IX CARRIER SVC ORDER PROCESSING | \$0 | AL-1.LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 14 | | - IX CARRIER PAYMENT & COLLECTION | \$0 | AL-1.LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 15 | | - IX CARRIER BILLING INQUIRY | \$0 | AL-1.LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | \$0 | \$0 | |
| 16 | | - COIN COLLECT AND ADMINISTRATION | \$0 | AL-1.LN 18 | \$0 | \$0 | | | | | | | | | | | | |
| 17 | | SUBTOTAL LOCAL BUSINESS OFFICE | \$48,318 | | \$0 | \$19,471 | \$3,072 | \$0 | \$0 | \$300 | \$63 | \$0 | \$0 | | | \$25,413 | \$0 | |
| 18 | 2.0 | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 19 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 20 | | - TOLL TICKET PROCESSING | \$8,226 | DIRECT | | | | | | | | | | | | \$8,226 | | |
| 21 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | | | | | | | | | | | | \$0 | | |
| 22 | | - OTHER BILLING & COLLECTION | \$44,831 | DIRECT | | | | | | | | | | | | \$44,831 | | |
| 23 | | - END USER COMMON LINE | \$7,911 | DIRECT | | \$7,911 | | | | | | | | | | | | |
| 24 | | - 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 | |
| 25 | | 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 | |
| 26 | | 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 | |
| 27 | | % 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% | |
| 28 | 3.0 | ALL OTHER CUSTOMER SERVICE | \$71,778 | /LN 34 | \$0 | \$13,151 | \$4,431 | \$0 | \$344 | \$433 | \$92 | \$0 | \$4,618 | \$6,628 | \$820 | \$37,887 | \$3,575 | \$0 |
| 29 | | 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 |
| 30 | | % 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% |
| 31 | | 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 |
| 32 | | % 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% |
| 33 | | 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 |
| 34 | | % 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% |
| | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS | | | | 0.105915879 | 0.04666101 | 0 | 0 | 0.0045586 | 0.0009637 | 0 | 0.072907389 | 0.104642206 | 0.0129416 | 0.5949771 | 0.056432506 | |

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

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|-----------------------------|---|-----------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|--------|--------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$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 |
| 2 | RATE OF RETURN | 11.25% | | 0.00% | 11.25% | 0.00% | 11.25% | 11.25% | 11.25% | 11.25% | 11.25% | 0.00% | 11.25% | 11.25% |
| 3 | RETURN ON INVESTMENT | \$2,700,480 | LN1*LN 2 | \$0 | \$451,904 | \$0 | \$723,000 | \$45,289 | \$115,652 | \$25,937 | \$545 | \$0 | \$0 | \$1,338,153 |
| 4 | ALLOWANCE FOR FUNDS USED DURING CONSTR | \$0 | S-8, LN 31&32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | NET RETURN FOR SETTLEMENTS | \$2,700,480 | LN3-LN4 | \$0 | \$451,904 | \$0 | \$723,000 | \$45,289 | \$115,652 | \$25,937 | \$545 | \$0 | \$0 | \$1,338,153 |
| 6 | 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 |
| 7 | LESS: FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NET FEDERAL INCOME TAX | \$1,454,171 | LN 6-LN 7 | \$0 | \$243,344 | \$0 | \$389,325 | \$24,388 | \$62,277 | \$13,967 | \$293 | \$0 | \$0 | \$720,577 |
| 9 | 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 |
| 10 | LESS: STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | NET STATE INCOME TAX | \$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.

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

S-2,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|------------------------|---|-----|------|---------------|------------------|-------------------------|--------------|----------------|--------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | | 2110 | \$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 |
| 2 | 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 |
| 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 | \$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 |
| 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 | \$50,374,786 | 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 |
| 7 | TANGIBLE ASSETS | | 2680 | \$10,749 | S-3, LN 29 | \$0 | \$2,204 | \$0 | \$2,191 | \$208 | \$527 | \$76 | \$2 | \$0 | \$0 | \$5,542 | \$0 |
| 8 | 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 |
| 9 | 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 |
| 10 | % 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% |
| 11 | PROPERTY HELD FOR FUTURE USE | | 2002 | \$0 | S-6, LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | PLANT UNDER CONSTR - SHORT TERM | | 2003 | \$1,535,133 | S-6, LN 15 | \$0 | \$314,688 | \$0 | \$312,932 | \$29,650 | \$75,250 | \$10,876 | \$244 | \$0 | \$0 | \$791,493 | \$0 |
| 13 | PLANT UNDER CONSTR - LONG TERM | | 2004 | \$0 | S-6, LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | TELEPHONE PLANT ADJUSTMENT | | 2005 | \$0 | S-6, LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | NONOPERATING PLANT | | 2006 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | GOODWILL | | 2007 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL PROPERTY, PLANT & EQUIPMENT | | | \$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 |
| 18 | % 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% |
| 19 | 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 |
| 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 | \$1,890 | S-7, LN 23 | \$0 | \$388 | \$0 | \$384 | \$37 | \$93 | \$13 | \$0 | \$0 | \$0 | \$974 | \$0 |
| 22 | ACCUM AMORTIZATION - INTANGIBLE PROPERTY | | 3500 | \$0 | S-7, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | ACCUM AMORTIZATION - TEL PLANT ADJUSTME | | 3600 | \$0 | S-7, LN 25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | OPERATING DEFERRED INCOME TAX - NET | VAR | | \$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 |
| 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 | | | \$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 |
| 27 | % DISTRIBUTION | | | 100.000% | | 0.000% | 16.522% | 0.000% | 27.102% | 1.689% | 4.237% | 0.973% | 0.020% | 0.000% | 0.000% | 49.476% | 0.000% |
| 28 | 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 |
| 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 | | \$428,125 | | \$0 | \$111,792 | \$0 | \$74,077 | \$7,923 | \$26,428 | \$2,566 | \$62 | \$0 | \$0 | \$205,277 | \$0 |
| 35 | 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 |
| 36 | % 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 | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|--------------------------------------|------------------------------------|-----|------|---------------|------------------|-------------------------|--------------|----------------|--------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 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 | | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | | 2110 | | \$0 LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$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% |
| GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | | |
| 12 | 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 |
| 13 | % 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% |
| GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | | |
| 31 | 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 |
| 32 | % 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 | | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | 2690 | \$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% |

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 | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------|-----|----------|---------------|------------------|-------------------------|-------------|----------------|--------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | 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.IPCP | \$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&WF SEPARATIONS

S-5,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|-----------------------------------|-------------------------------------|-----|-----|---------------|------------------|-------------------------|--------------|----------------|-------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.000% | INPUT | 0.000% | 25.000% | 0.000% | 0.000% | 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% |

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 | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|-----------------------------------|--|-----|------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 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 | | 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 | 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 | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | | EAS | EXCHANGE | OTHER |
|----|--------------------------------------|-----|------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | TWX | | | |
| 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% | 24.660% | 0.000% | 0.018% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | PAYSTATION REVENUE | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 7 | BUSINESS OFFICE CONTACTS | | | 100.000% | INPUT | 0.000% | 6.062% | 0.000% | 0.294% | 18.360% | 0.072% | 0.252% | 0.000% | 0.000% | 0.000% | 74.960% | 0.000% |
| 8 | BILLING INQUIRY CONTACTS | | | 100.000% | INPUT | 0.000% | 6.370% | 0.000% | 0.181% | 3.396% | 0.000% | 0.132% | 0.000% | 0.000% | 0.000% | 89.921% | 0.000% |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 11 | CARRIER ACCESS BILLING FACTOR | | | 100.000% | INPUT | 0.000% | 43.709% | 0.000% | 6.292% | 15.080% | 34.894% | 0.000% | 0.025% | 0.000% | 0.000% | 0.000% | 0.000% |
| | 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 | | | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | 1.1 | | | | | | | | | | | | | | |
| 24 | - PRESUBSCRIPTION | | 1.11 | \$15,785 | DIRECT | \$0 | \$15,785 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | - OTHER | | 1.12 | \$106,986 | LN 7 | \$0 | \$6,486 | \$0 | \$315 | \$19,643 | \$77 | \$270 | \$0 | \$0 | \$0 | \$80,197 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | 1.2 | \$57,665 | LN 4 | \$0 | \$17,649 | \$0 | \$0 | \$865 | \$1,255 | \$0 | \$0 | \$0 | \$0 | \$37,896 | \$0 |
| 27 | - END USER BILLING INQUIRY | | 1.3 | \$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 | | 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 | \$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 | | | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | 2.1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | - TOLL TICKET PROCESSING | | 2.11 | \$12,792 | AL-1, LN16 | \$0 | \$7,738 | \$0 | \$0 | \$1,338 | \$2,776 | \$0 | \$0 | \$0 | \$0 | \$940 | \$0 |
| 36 | - LOCAL MESSAGE PROCESSING | | 2.12 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | 2.2 | \$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 | | 2.3 | \$7,442 | DIRECT | \$0 | \$7,442 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | 2.4 | \$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 | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|--|--|-----|------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-----------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 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 | | | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | 7500 | | | | | | | | | | | | | | |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | TOTAL | | | \$0 | DIRECT | \$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 | LN 2 | \$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 | | | \$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 | | | \$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 | | | \$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 Les | \$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% | 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 | \$375,513 | \$0 | \$1,001,670 |

A-1.1of1 SUMMARY OF REVENUE REQUIREMENT BY ACCESS ELEMENT

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERMINAL FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR | |
|--|-------|---------------------------------------|---------------|---------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|-------------------|---------------------|-----------------------------|----------------------|-------------|-----------|-----------|-------------|--------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$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 | TRANSPORT FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL 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 | \$0 |
| 3 | 2220 | OPERATOR SYSTEMS | \$0 | A-4.LN 17 | \$0 | \$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 | \$0 |
| 6 | 2410 | CABLE AND WIRE FACILITIES | \$14,709,829 | A-5.LN 21 | \$0 | \$10,897,475 | \$0 | \$0 | \$0 | \$41 | \$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 | \$77,984 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | \$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 | TERMINAL 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 | \$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 | \$0 |
| 1b | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1c | | CABLE & WIRE FACILITIES | \$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 | \$0 |
| 1d | | 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 |
| 1e | | % 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% |
| 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | | | | | |
| 2 | | 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 | \$0 |
| 3 | | 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 | \$0 |
| 4 | | 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 | \$0 |
| 5 | | % 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% | 0.000% |
| 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 | \$0 |
| 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% | 0.000% |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | COE, IOT, CWF, GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT | \$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 |
| 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% |
| TANGIBLE ASSETS | | | | | | | | | | | | | | | | | | |
| 11 | 2880 | CAPITAL LEASES | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | LEASEHOLD IMPROVEMENTS | \$4,395 | LN 10 | \$0 | \$1,770 | \$384 | \$0 | \$0 | \$41 | \$9 | \$0 | \$646 | \$937 | \$115 | \$0 | \$492 | \$0 |
| 13 | | TOTAL | \$4,395 | | \$0 | \$1,770 | \$384 | \$0 | \$0 | \$41 | \$9 | \$0 | \$646 | \$937 | \$115 | \$0 | \$492 | \$0 |
| 14 | | | | | | | | | | | | | | | | | | |
| 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 | \$0 |
| 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 | \$0 |
| 17 | 1402 | RTB STOCK | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 1410 | OTHER NONCURRENT ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 1500 | OTHER JURISDICTIONAL ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | 1438 | DEFERRED MAINTENANCE AND RETIREMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | COE, IOT, CWF, GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION | \$18,552,423 | | \$0 | \$14,900,749 | \$3,229,550 | \$0 | \$0 | \$347,562 | \$74,562 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | % 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% | 0.000% |
| 23 | | COE, IOT & CWF EXCL CCL FOR ASSIGNING 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 | \$0 |
| 24 | | % 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% | 0.000% |

TYCOS 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 TERM | 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 | \$3,011,234 | \$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% | 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% | 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% | 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% | 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 ORIGINATION/TERMINATION AND CABLE AND WIRE FACILITIES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----|------|-----------------------------------|---------------|-------------|------------------------------|--------------|-----------------------------|--------------|-----------------------|-----------------------|----------|--------------------------|-----------------------------|----------------------|------------------|-----------|-----------|----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | | EQUIVALENT ACCESS LINES - MSG CWF | 100.00% | AL-1.LN 4 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 2 | | 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 | \$37,995 | \$0 | \$2,678,574 | \$0 | \$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 | \$31,523 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$14,709,829 | | \$0 | \$10,897,475 | \$0 | \$0 | \$0 | \$69,519 | \$0 | \$2,734,635 | \$0 | \$903,915 | \$0 | \$104,285 | \$0 | \$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 | \$69,519 | \$0 | \$2,734,635 | \$0 | \$903,915 | \$0 | \$104,285 | \$0 | \$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% |

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 SWITCHING | SENSITIVE EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR | |
|-----------------------------------|------|-------------------------------------|---------------|------------|------------------------------|--------------|-------------------|------------------------|-------------|----------------|----------|--------------------------|-----------------------------|----------------------|-----------|---------|-------------|----------|--|
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | | |
| 1 | | 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 | |
| 2 | | EQUAL ACCESS EQUIPMENT | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3 | | TOTAL | \$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 | |
| 4 | | % 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% | |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$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 | GENERAL 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 | TRANSPORT 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 | \$69,519 | \$0 | \$2,734,635 | \$0 | \$903,915 | \$0 | \$104,265 | \$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 IMPROVEMENTS | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | 6563 | UNDISTRIBUTED | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | SUBTOTAL | \$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 | \$0 | \$16 | \$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 SWITCHING | SENSITIVE EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | 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-OPERATOR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 6622 | - OPERATOR SERVICES UNDER CONTRACT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6623 | PUBLISHED DIRECTORY LISTINGS | \$674 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$674 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 1.0 | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | \$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 TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|----|------|--|---------------|-------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|--------------------------|-----------------------------|----------------------|----------|-----------|-----------|----------|
| | | BIG THREE EXPENSES | | | | | | | | | | | | | | | | |
| 1 | | 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 |
| 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 | \$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 |
| 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 | \$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 |
| 6 | | 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 |
| 7 | | % 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% |
| | | 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 | \$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 |
| 10 | | 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 |
| 11 | | % 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 |