

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	\$3,887,718	S-2, LN 35	\$0	\$896,319	\$0	\$509,725	\$625,933	\$608,318	\$103	\$4	\$0	\$0	\$1,247,317
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	\$437,368	LN1*LN 2	\$0	\$100,836	\$0	\$57,344	\$70,417	\$68,436	\$12	\$0	\$0	\$0	\$140,323
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	\$437,368	LN3-LN4	\$0	\$100,836	\$0	\$57,344	\$70,417	\$68,436	\$12	\$0	\$0	\$0	\$140,323
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$235,513	LN 28	\$0	\$54,298	\$0	\$30,878	\$37,918	\$36,851	\$6	\$0	\$0	\$0	\$75,561
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	\$235,513	LN 6-LN 7	\$0	\$54,298	\$0	\$30,878	\$37,918	\$36,851	\$6	\$0	\$0	\$0	\$75,561
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$73,108	LN 33	\$0	\$16,855	\$0	\$9,585	\$11,771	\$11,439	\$2	\$0	\$0	\$0	\$23,456
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	\$73,108	LN 9-LN 10	\$0	\$16,855	\$0	\$9,585	\$11,771	\$11,439	\$2	\$0	\$0	\$0	\$23,456
13	OPERATING EXPENSE AND TAX	\$4,496,102	S-8, LN 20	\$0	\$1,096,376	\$0	\$492,554	\$712,547	\$693,735	\$3,951	\$135	\$0	\$0	\$1,496,803
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	\$5,242,091	5+8+11thru15	\$0	\$1,268,365	\$0	\$590,361	\$832,653	\$810,462	\$3,971	\$136	\$0	\$0	\$1,736,143
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	GROSS RECEIPTS/PSC TAX	\$1,164,384	LN 16*LN 17	\$0	\$0	\$0	\$0	\$286,557	\$278,920	\$1,367	\$47	\$0	\$0	\$597,493
19	TOTAL REVENUE REQUIREMENT	\$6,406,475		\$0	\$1,268,365	\$0	\$590,361	\$1,119,211	\$1,089,382	\$5,338	\$183	\$0	\$0	\$2,333,636

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	\$437,368	LN 3	\$0	\$100,836	\$0	\$57,344	\$70,417	\$68,436	\$12	\$0	\$0	\$0	\$140,323
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	-\$12	S-12, LN 25+26	\$0	-\$3	\$0	-\$2	-\$2	-\$2	\$0	\$0	\$0	\$0	-\$4
23	TOTAL INCOME ADJUSTMENTS	-\$12	LN 21+22	\$0	-\$3	\$0	-\$2	-\$2	-\$2	\$0	\$0	\$0	\$0	-\$4
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$437,381		\$0	\$100,839	\$0	\$57,346	\$70,419	\$68,438	\$12	\$0	\$0	\$0	\$140,327
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$54,298	\$0	\$30,878	\$37,918	\$36,851	\$6	\$0	\$0	\$0	\$75,561
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	\$235,513	LN26-LN27	\$0	\$54,298	\$0	\$30,878	\$37,918	\$36,851	\$6	\$0	\$0	\$0	\$75,561
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$672,893	LN25+LN28-S-12	\$0	\$155,136	\$0	\$88,224	\$108,338	\$105,289	\$18	\$1	\$0	\$0	\$215,888
31	STATE INCOME TAX @	9.80%	LN 30*SIT	\$0	\$16,855	\$0	\$9,585	\$11,771	\$11,439	\$2	\$0	\$0	\$0	\$23,456
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	\$73,108		\$0	\$16,855	\$0	\$9,585	\$11,771	\$11,439	\$2	\$0	\$0	\$0	\$23,456

PYCOS Mid-State 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	\$1,514,881	S-3, LN 10	\$0	\$361,115	\$0	\$182,913	\$249,645	\$242,612	\$0	\$0	\$0	\$0	\$478,596	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$3,778,219	S-4, LN 52	\$0	\$1,567,092	\$0	\$0	\$815,264	\$789,610	\$0	\$0	\$0	\$0	\$606,253	\$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	\$4,751,507	S-4, LN 78	\$0	\$708,909	\$0	\$1,633,734	\$559,774	\$537,104	\$0	\$0	\$0	\$0	\$1,311,966	\$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	\$14,938,998	S-5, LN 42	\$0	\$3,318,433	\$0	\$1,199,976	\$2,492,494	\$2,431,867	\$0	\$0	\$0	\$0	\$5,496,228	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$259,014	S-3, LN 36	\$0	\$61,743	\$0	\$31,274	\$42,684	\$41,482	\$0	\$0	\$0	\$0	\$81,830	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$25,242,619	S-3, LN 36	\$0	\$6,017,292	\$0	\$3,047,898	\$4,159,862	\$4,042,675	\$0	\$0	\$0	\$0	\$7,974,893	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$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	\$246,289	S-6, LN 15	\$0	\$58,710	\$0	\$29,738	\$40,587	\$39,444	\$0	\$0	\$0	\$0	\$77,810	\$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			\$25,488,908		\$0	\$6,076,002	\$0	\$3,077,636	\$4,200,449	\$4,082,119	\$0	\$0	\$0	\$0	\$8,052,703	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$21,062,831	S-7, LN 18	\$0	\$5,057,093	\$0	\$2,501,381	\$3,483,742	\$3,385,648	\$0	\$0	\$0	\$0	\$6,634,967	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT		3600	\$0	S-7, LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$654,777	S-7, LN 32	\$0	\$156,090	\$0	\$79,073	\$107,903	\$104,863	\$0	\$0	\$0	\$0	\$206,847	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$27,083	S-7, LN 38	\$0	\$6,332	\$0	\$2,553	\$4,419	\$4,307	\$39	\$1	\$0	\$0	\$9,432	\$0
26	NET TELEPHONE PLANT			\$3,744,217		\$0	\$856,487	\$0	\$494,628	\$604,385	\$587,301	-\$39	-\$1	\$0	\$0	\$1,201,457	\$0
27	% DISTRIBUTION			100.00%		0.00%	22.87%	0.00%	13.21%	16.14%	15.69%	0.00%	0.00%	0.00%	0.00%	32.09%	\$0
28	MATERIALS AND SUPPLIES		1220	\$21,671	S-6, LN 31	\$0	\$4,814	\$0	\$1,741	\$3,616	\$3,528	\$0	\$0	\$0	\$0	\$7,973	\$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		\$121,829		\$0	\$35,018	\$0	\$13,356	\$17,932	\$17,489	\$142	\$5	\$0	\$0	\$37,887	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$3,887,718		\$0	\$896,319	\$0	\$509,725	\$625,933	\$608,318	\$103	\$4	\$0	\$0	\$1,247,317	\$0
36	% DISTRIBUTION			100.00%		0.00%	23.06%	0.00%	13.11%	16.10%	15.65%	0.00%	0.00%	0.00%	0.00%	32.08%	\$0

PYCOS Mid-State Telephone Co.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$1,745,348		\$0	\$408,079	\$0	\$164,512	\$284,765	\$277,570	\$2,492	\$85	\$0	\$0	\$607,845	\$0
3	% DISTRIBUTION			100.00%		0.00%	23.38%	0.00%	9.43%	16.32%	15.90%	0.14%	0.00%	0.00%	0.00%	34.83%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$23,468,724		\$0	\$5,594,434	\$0	\$2,833,710	\$3,867,533	\$3,758,581	\$0	\$0	\$0	\$0	\$7,414,467	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$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)			\$1,454,018	LN 6+DIRECT	\$0	\$346,606	\$0	\$175,564	\$239,615	\$232,865	\$0	\$0	\$0	\$0	\$459,367	\$0
9	GENERAL PURPOSE COMPUTERS			\$60,863	LN 6+DIRECT	\$0	\$14,508	\$0	\$7,349	\$10,030	\$9,747	\$0	\$0	\$0	\$0	\$19,228	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,514,881		\$0	\$361,115	\$0	\$182,913	\$249,645	\$242,612	\$0	\$0	\$0	\$0	\$478,596	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$24,983,605		\$0	\$5,955,548	\$0	\$3,016,623	\$4,117,178	\$4,001,193	\$0	\$0	\$0	\$0	\$7,893,063	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$24,983,605		\$0	\$5,955,548	\$0	\$3,016,623	\$4,117,178	\$4,001,193	\$0	\$0	\$0	\$0	\$7,893,063	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$259,014	LN 33	\$0	\$61,743	\$0	\$31,274	\$42,684	\$41,482	\$0	\$0	\$0	\$0	\$81,830	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$259,014		\$0	\$61,743	\$0	\$31,274	\$42,684	\$41,482	\$0	\$0	\$0	\$0	\$81,830	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0

PYCOS Mid-State 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	
44	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
45	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$3,778,219	LN 13	\$0	\$1,567,092			\$815,264	\$789,610				\$0	\$606,253	
49	EQUAL ACCESS		3.2		\$0 S-6,LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
50	SUBTOTAL LOCAL SWITCHING			\$3,778,219		\$0	\$1,567,092			\$815,264	\$789,610				\$0	\$606,253	
51	% DISTRIBUTION			100.00%		0.00%	41.48%			21.58%	20.90%				0.00%	16.05%	
52	TOTAL SWITCHING EQUIPMENT			\$3,778,219		\$0	\$1,567,092			\$815,264	\$789,610				\$0	\$606,253	\$0
53	% DISTRIBUTION			100.00%		0.00%	41.48%			21.58%	20.90%				0.00%	16.05%	\$0
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$338,640	AL-1,LN12	\$0	\$2,518	\$0	\$156,475	\$2,655	\$2,611	\$0	\$0	\$0	\$0	\$174,380	
56	EXCH TRUNK - EAS		4.121	\$75,420	DIRECT										\$0	\$75,420	
57	4.11D - DSL EQUIP		4.11 DSL	\$771,166	DIRECT	\$0	\$0	\$0	\$771,166	\$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	\$2,555,049	AL-1,LN 2	\$0	\$637,733	\$0	\$4,119	\$471,948	\$464,014	\$0	\$0	\$0	\$0	\$977,236	
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$43,558	DIRECT	\$0	\$0	\$0	\$43,558	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$3,783,833		\$0	\$640,251	\$0	\$975,318	\$474,603	\$466,626	\$0	\$0	\$0	\$0	\$1,227,036	
63	% DISTRIBUTION			100.00%		0.00%	16.92%	0.00%	25.78%	12.54%	12.33%	0.00%	0.00%	0.00%	0.00%	32.43%	
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$49,672	DIRECT	\$0	\$0	\$0	\$49,672	\$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	\$607,505	AL-1,LN14	\$0	\$0	\$0	\$607,505	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$148,623	AL-1,LN6	\$0	\$47,677	\$0	\$1,239	\$50,267	\$49,440	\$0	\$0	\$0	\$0	\$0	\$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			\$756,128		\$0	\$47,677	\$0	\$608,744	\$50,267	\$49,440	\$0	\$0	\$0	\$0	\$0	\$0
71	% DISTRIBUTION			100.00%		0.00%	6.31%	0.00%	80.51%	6.65%	6.54%	0.00%	0.00%	0.00%	0.00%	0.00%	
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$161,874	LN 15+DIRECT	\$0	\$20,980			\$34,905	\$21,039				\$0	\$84,950	
74	CLOSED END WATS		4.32	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$161,874		\$0	\$20,980	\$0	\$0	\$34,905	\$21,039	\$0	\$0	\$0	\$0	\$84,950	
76	% DISTRIBUTION			100.00%		0.00%	12.96%	0.00%	0.00%	21.56%	13.00%	0.00%	0.00%	0.00%	0.00%	52.48%	
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$4,751,507		\$0	\$708,909	\$0	\$1,633,734	\$559,774	\$537,104	\$0	\$0	\$0	\$0	\$1,311,986	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.92%	0.00%	34.38%	11.78%	11.30%	0.00%	0.00%	0.00%	0.00%	27.61%	\$0
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$8,529,726		\$0	\$2,276,001	\$0	\$1,633,734	\$1,375,039	\$1,326,714	\$0	\$0	\$0	\$0	\$1,918,239	\$0
81	% DISTRIBUTION			100.00%		0.00%	26.68%	0.00%	19.15%	16.12%	15.55%	0.00%	0.00%	0.00%	0.00%	22.49%	\$0

PYCOS Mid-State 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			EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX		
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			18.50%	18.19%			0.00%	38.31%	
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%	24.96%	0.00%	0.16%	18.47%	18.16%	0.00%	0.00%	0.00%	38.25%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.74%	0.00%	46.21%	0.78%	0.77%	0.00%	0.00%	0.00%	51.49%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	30.30%	0.00%	0.86%	37.89%	30.95%	0.00%	0.00%	0.00%	0.00%	\$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%	12.96%			21.56%	13.00%			0.00%	52.48%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$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
14	SUBTOTAL			\$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
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT										\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
CABLE AND WIRE FACILITIES				2410												
19	SUBSCRIBER LINE - JOINT			\$13,054,756	LN 3	\$0	\$3,258,428	\$0	\$21,045	\$2,411,367	\$2,370,832	\$0	\$0	\$0	\$4,993,084	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$13,054,756		\$0	\$3,258,428	\$0	\$21,045	\$2,411,367	\$2,370,832	\$0	\$0	\$0	\$4,993,084	
22	EXCHANGE WIDEBAND - JOINT			\$528,767	LN 4	\$0	\$3,932	\$0	\$244,327	\$4,146	\$4,078	\$0	\$0	\$0	\$272,285	
23	EXCHANGE WIDEBAND - DIRECT			\$305,732	DIRECT	\$0	\$0	\$0	\$305,732	\$0	\$0	\$0	\$0	\$0	\$0	
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$834,499		\$0	\$3,932	\$0	\$550,059	\$4,146	\$4,078	\$0	\$0	\$0	\$272,285	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25b	EXCHANGE TRUNK - DIRECT			\$163,567	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,567	
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$163,567		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$163,567	
28	INTEREXCHANGE WIDEBAND			\$627,755	LN 5	\$0	\$0	\$0	\$627,755	\$0	\$0	\$0	\$0	\$0	\$0	
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$627,755		\$0	\$0	\$0	\$627,755	\$0	\$0	\$0	\$0	\$0	\$0	
31a	IX TRUNK - ACCESS - JOINT			\$130,194	LN 6	\$0	\$39,454	\$0	\$1,117	\$49,332	\$40,291	\$0	\$0	\$0	\$0	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$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	
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$130,194		\$0	\$39,454	\$0	\$1,117	\$49,332	\$40,291	\$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
35	HOST/REMOTE - JOINT			\$128,227	LN 8	\$0	\$16,620	\$0	\$0	\$27,650	\$16,666	\$0	\$0	\$0	\$67,292	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$128,227		\$0	\$16,620	\$0	\$0	\$27,650	\$16,666	\$0	\$0	\$0	\$67,292	
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$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
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$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	
42	TOTAL CABLE AND WIRE FACILITIES			\$14,938,998		\$0	\$3,318,433	\$0	\$1,199,976	\$2,492,494	\$2,431,867	\$0	\$0	\$0	\$5,496,228	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.21%	0.00%	8.03%	16.68%	16.28%	0.00%	0.00%	0.00%	36.79%	\$0

PYCOS Mid-State Telephone Co.

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	26.68%	0.00%	19.15%	16.12%	15.55%	0.00%	0.00%	0.00%	0.00%	22.49%	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.21%	0.00%	8.03%	16.68%	16.28%	0.00%	0.00%	0.00%	0.00%	36.79%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
6	CAPITAL LEASES	2681		\$0	S-3, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-3, LN 28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
8	TANGIBLE ASSETS	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$882,199	LN 1+DIRECT	\$0	\$210,297	\$0	\$106,520	\$145,382	\$141,287	\$0	\$0	\$0	\$0	\$278,713	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$3,393,194	S-4, LN53+DIR	\$0	\$1,407,395	\$0	\$0	\$732,183	\$709,144	\$0	\$0	\$0	\$0	\$544,472	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$3,971,042	S-4, LN79+DIR	\$0	\$592,466	\$0	\$1,365,383	\$467,828	\$448,882	\$0	\$0	\$0	\$0	\$1,096,484	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$12,816,396	LN 4+DIRECT	\$0	\$2,846,935	\$0	\$1,029,478	\$2,138,349	\$2,086,336	\$0	\$0	\$0	\$0	\$4,715,299	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$21,062,831		\$0	\$5,057,093	\$0	\$2,501,381	\$3,483,742	\$3,385,648	\$0	\$0	\$0	\$0	\$6,634,967	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$26,815	LN 1+DIRECT	\$0	\$6,392	\$0	\$3,238	\$4,419	\$4,294	\$0	\$0	\$0	\$0	\$8,472	\$0
28	CENTRAL OFFICE EQUIP			\$211,875	LN 2+DIRECT	\$0	\$56,535	\$0	\$40,581	\$34,155	\$32,955	\$0	\$0	\$0	\$0	\$47,648	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$370,757	LN 4+DIRECT	\$0	\$82,357	\$0	\$29,781	\$61,859	\$60,354	\$0	\$0	\$0	\$0	\$136,406	\$0
31	UNDISTRIBUTED			\$45,330	LN 5+DIRECT	\$0	\$10,806	\$0	\$5,473	\$7,470	\$7,260	\$0	\$0	\$0	\$0	\$14,321	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$654,777		\$0	\$156,090	\$0	\$79,073	\$107,903	\$104,863	\$0	\$0	\$0	\$0	\$206,847	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$27,083	S-3, LN 3	\$0	\$6,332	\$0	\$2,553	\$4,419	\$4,307	\$39	\$1	\$0	\$0	\$9,432	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$27,083		\$0	\$6,332	\$0	\$2,553	\$4,419	\$4,307	\$39	\$1	\$0	\$0	\$9,432	\$0

PYCOS Mid-State 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%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	26.68%	0.00%	19.15%	16.12%	15.55%	0.00%	0.00%	0.00%	0.00%	0.00%	22.49%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310		\$0	S-5, LN 11	\$0	\$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	\$0
5	OTHER IOT EQUIPMENT	2310		\$0	S-5, LN 13	\$0	\$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%	22.21%	0.00%	8.03%	16.68%	16.28%	0.00%	0.00%	0.00%	0.00%	0.00%	36.79%	\$0
GENERAL SUPPORT EXPENSE																		
7	NETWORK SUPPORT	6110		\$3,081	LN 1+DIRECT	\$0	\$734	\$0	\$372	\$508	\$493	\$0	\$0	\$0	\$0	\$0	\$973	\$0
8	GENERAL SUPPORT	6120		\$265,012	LN 1+DIRECT	\$0	\$63,173	\$0	\$31,999	\$43,673	\$42,442	\$0	\$0	\$0	\$0	\$0	\$83,725	\$0
9	TOTAL GENERAL SUPPORT EXP			\$268,093		\$0	\$63,907	\$0	\$32,371	\$44,180	\$42,936	\$0	\$0	\$0	\$0	\$0	\$84,698	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
CENTRAL OFFICE EXPENSE																		
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$177,694	LN 2+DIRECT	\$0	\$47,414	\$0	\$34,034	\$28,645	\$27,639	\$0	\$0	\$0	\$0	\$0	\$39,961	\$0
12	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$154,061	LN 2+DIRECT	\$0	\$41,108	\$0	\$29,508	\$24,835	\$23,963	\$0	\$0	\$0	\$0	\$0	\$34,647	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$331,755		\$0	\$88,523	\$0	\$63,542	\$53,481	\$51,601	\$0	\$0	\$0	\$0	\$0	\$74,608	\$0
16	% DISTRIBUTION			100.00%		0.00%	26.68%	0.00%	19.15%	16.12%	15.55%	0.00%	0.00%	0.00%	0.00%	0.00%	22.49%	\$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	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$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	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$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	\$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%	0.00%	\$0
CABLE AND WIRE FACILITIES EXPENSE																		
23	ALLOCATED	6410		\$255,709	LN 6	\$0	\$56,801	\$0	\$20,540	\$42,664	\$41,626	\$0	\$0	\$0	\$0	\$0	\$94,078	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$255,709		\$0	\$56,801	\$0	\$20,540	\$42,664	\$41,626	\$0	\$0	\$0	\$0	\$0	\$94,078	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.21%	0.00%	8.03%	16.68%	16.28%	0.00%	0.00%	0.00%	0.00%	0.00%	36.79%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$855,556		\$0	\$209,231	\$0	\$116,453	\$140,325	\$136,163	\$0	\$0	\$0	\$0	\$0	\$253,384	\$0
28	% DISTRIBUTION			100.00%		0.00%	24.46%	0.00%	13.61%	16.40%	15.92%	0.00%	0.00%	0.00%	0.00%	0.00%	29.62%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$587,463		\$0	\$145,324	\$0	\$84,082	\$96,144	\$93,227	\$0	\$0	\$0	\$0	\$0	\$168,686	\$0
30	% DISTRIBUTION			100.00%		0.00%	24.74%	0.00%	14.31%	16.37%	15.87%	0.00%	0.00%	0.00%	0.00%	0.00%	28.71%	\$0

PYCOS Mid-State 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 TWX					
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	23.84%	0.00%		12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
2	CAPITAL LEASES	2681			\$0 S-7, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	LEASEHOLD IMPROVEMENTS	2682			0.00% S-7, LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
4	TANGIBLE PROPERTY	2680			0.00% S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	23.84%	0.00%		12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005			\$0 S-7, LN 10	\$0	\$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%	23.84%	0.00%		12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$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	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$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	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%		12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$565,498	LN 7+DIRECT	\$0	\$134,802	\$0	\$68,281	\$93,191	\$90,566	\$0	\$0	\$0	\$0	\$178,658	\$0	
14	ACCESS / USF EXPENSE	6540		\$75,811	DIRECT	\$0	\$75,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DEPRECIATION EXPENSE																		
15	GENERAL SUPPORT	6560		\$151,638	S-3, LN 11	\$0	\$36,147	\$0	\$18,309	\$24,989	\$24,285	\$0	\$0	\$0	\$0	\$47,907	\$0	
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$70,915	S-4, LN 53	\$0	\$29,413	\$0	\$0	\$15,302	\$14,821	\$0	\$0	\$0	\$0	\$11,379	\$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			\$317,766	S-4, LN 79	\$0	\$47,410	\$0	\$109,259	\$37,436	\$35,920	\$0	\$0	\$0	\$0	\$87,742	\$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			\$720,652	S-5, LN 43	\$0	\$160,080	\$0	\$57,886	\$120,237	\$117,312	\$0	\$0	\$0	\$0	\$265,136	\$0	
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,260,971		\$0	\$273,050	\$0	\$185,455	\$197,964	\$192,338	\$0	\$0	\$0	\$0	\$412,164	\$0	
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24	TOTAL DEPRECIATION EXPENSE			\$1,260,971		\$0	\$273,050	\$0	\$185,455	\$197,964	\$192,338	\$0	\$0	\$0	\$0	\$412,164	\$0	
25	% DISTRIBUTION			100.00%		0.00%	21.65%	0.00%	14.71%	15.70%	15.25%	0.00%	0.00%	0.00%	0.00%	32.69%	\$0	
AMORTIZATION EXPENSE																		
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
29	INTANGIBLE ASSETS	6564		\$82,012	LN 5+DIRECT	\$0	\$19,550	\$0	\$9,903	\$13,515	\$13,135	\$0	\$0	\$0	\$0	\$25,910	\$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			\$82,012		\$0	\$19,550	\$0	\$9,903	\$13,515	\$13,135	\$0	\$0	\$0	\$0	\$25,910	\$0	
32	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$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		\$1,104	S-5, LN 43+DIR	\$0	\$245	\$0	\$89	\$184	\$180	\$0	\$0	\$0	\$0	\$406	\$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			\$1,104		\$0	\$245	\$0	\$89	\$184	\$180	\$0	\$0	\$0	\$0	\$406	\$0	

PYCOS Mid-State 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	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%	13.01%			13.72%	13.49%				0.00%	59.77%	\$0
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	27.49%	0.00%	0.00%	5.65%	13.90%	0.00%	0.00%	0.00%	0.00%	52.95%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	22.44%	0.00%	5.41%	33.80%	37.07%	1.24%	0.05%				
6	PAYSTATION REVENUE			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.91%	0.00%	0.29%	18.39%	0.19%	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%	40.28%	0.00%	9.72%	23.42%	25.69%	0.86%	0.03%				
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$344,939	INPUT	\$0	\$63,741	\$0	\$9,027	\$54,218	\$61,754	\$2,073	\$76	\$0	\$0	\$154,050	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$693	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$693	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$16,213	DIRECT	\$0	\$0			\$16,213	\$0				\$0	\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														\$0
17	- CLASSIFIED			\$0	DIRECT												\$0
18	- TWX			\$0	DIRECT									\$0			
19	- ALPHA			\$689	LN 3	\$0	\$90			\$94	\$93				\$0	\$412	
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
21	SUBTOTAL			\$689		\$0	\$90	\$0	\$0	\$94	\$93	\$0	\$0	\$0	\$0	\$412	
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$5,148	DIRECT		\$5,148										
25	- OTHER			\$34,889	LN 7	\$0	\$2,062	\$0	\$103	\$6,417	\$67	\$88	\$0	\$0	\$0	\$26,153	\$0
26	- END USER PAYMENT & COLLECTION			\$23,126	LN 4	\$0	\$6,358	\$0	\$0	\$1,308	\$3,215	\$0	\$0	\$0	\$0	\$12,245	\$0
27	- END USER BILLING INQUIRY			\$31,386	LN 8	\$0	\$1,999	\$0	\$57	\$1,066	\$0	\$42	\$0	\$0	\$0	\$28,222	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$94,549		\$0	\$15,568	\$0	\$159	\$8,790	\$3,282	\$130	\$0	\$0	\$0	\$66,621	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$4,490	AL-1, LN16	\$0	\$665			\$910	\$2,615				\$0	\$300	
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT										\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$52,711	AL-1, LN18, LN19	\$0	\$15,721	\$0	\$0	\$4,775	\$13,721	\$0	\$0	\$0	\$0	\$18,495	\$0
38	- END USER COMMON LINE			\$2,774	DIRECT	\$0	\$2,774			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)			\$24,412	LN 11	\$0	\$9,834	\$0	\$2,372	\$5,717	\$6,271	\$210	\$8	\$0	\$0	\$18,795	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$84,388		\$0	\$28,994	\$0	\$2,372	\$11,402	\$22,606	\$210	\$8	\$0	\$0	\$85,416	\$0
41	TOTAL CAT 1 AND CAT 2			\$178,937	LN 32+LN 40	\$0	\$44,562	\$0	\$2,531	\$20,192	\$25,888	\$340	\$8	\$0	\$0	\$19,932	\$0
42	% DISTRIBUTION			100.00%		0.00%	24.90%	0.00%	1.41%	11.28%	14.47%	0.19%	0.00%	0.00%	0.00%	47.74%	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	\$50,916	LN 42+DIRECT	\$0	\$19,560	\$0	\$591	\$4,712	\$6,041	\$79	\$2	\$0	\$0	\$106,452	\$0
44	TOTAL SERVICES EXPENSE			\$247,448		\$0	\$64,211	\$0	\$3,122	\$41,212	\$32,022	\$419	\$9	\$0	\$0	\$260,502	\$0
45	% DISTRIBUTION			100.00%		0.00%	25.95%	0.00%	1.26%	16.65%	12.94%	0.17%	0.00%	0.00%	0.00%	43.02%	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$592,387	LN 12+LN 44	\$0	\$127,953	\$0	\$12,149	\$95,429	\$93,777	\$2,492	\$85	\$0	\$0	\$260,502	\$0
47	% DISTRIBUTION			100.00%		0.00%	21.60%	0.00%	2.05%	16.11%	15.83%	0.42%	0.01%	0.00%	0.00%	43.97%	\$0

PYCOS Mid-State 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%	23.38%	0.00%	9.43%	16.32%	15.90%	0.14%	0.00%	0.00%	0.00%	34.83%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	23.84%	0.00%	12.07%	16.48%	16.02%	0.00%	0.00%	0.00%	0.00%	31.59%	\$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%	48.58%			0.00%	51.42%				0.00%	0.00%	\$0
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	22.87%	0.00%	13.18%	16.14%	15.69%	0.00%	0.00%	0.00%	0.00%	32.12%	\$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				\$6,776 DIRECT	\$0	\$6,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER				\$1,022,115 LN 1	\$0	\$238,980	\$0	\$96,342	\$166,765	\$162,551	\$1,459	\$50	\$0	\$0	\$355,968	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE				\$1,028,891	\$0	\$245,756	\$0	\$96,342	\$166,765	\$162,551	\$1,459	\$50	\$0	\$0	\$355,968	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.89%	0.00%	9.36%	16.21%	15.80%	0.14%	0.00%	0.00%	0.00%	34.60%	\$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			\$4,919,764	RECORDS	\$0	\$1,193,273	\$0	\$548,395	\$780,947	\$760,204	\$3,947	\$135	\$0	\$0	\$1,632,864	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$5,309,807	VARIOUS	\$0	\$1,096,376	\$0	\$492,554	\$912,497	\$888,374	\$4,962	\$170	\$0	\$0	\$1,914,874	\$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.				-\$12 LN 6+DIRECT	\$0	-\$3	\$0	-\$2	-\$2	-\$2	\$0	\$0	\$0	\$0	\$0	-\$4
27	NET TAXABLE INCOME			-\$390,030		\$0	\$96,899	\$0	\$55,843	-\$131,548	-\$128,169	-\$1,015	-\$35	\$0	\$0	-\$282,006	\$0
28	% DISTRIBUTION			100.00%		0.00%	-24.84%	0.00%	-14.32%	33.73%	32.86%	0.26%	0.01%	0.00%	0.00%	72.30%	\$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		-\$153,346	LN 28	\$0	\$38,097	\$0	\$21,955	-\$51,720	-\$50,391	-\$399	-\$14	\$0	\$0	-\$110,874	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		-\$40,186	LN 28	\$0	\$9,984	\$0	\$5,754	-\$13,554	-\$13,206	-\$105	-\$4	\$0	\$0	-\$29,056	\$0
33	OPERATING TAXES - OTHER	7240		\$36,080	LN 2+DIRECT	\$0	\$10,468	\$0	\$4,060	\$5,542	\$5,386	\$0	\$0	\$0	\$0	\$10,624	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$151,921	LN 28	\$0	-\$37,743	\$0	-\$21,752	\$51,239	\$49,923	\$395	\$14	\$0	\$0	\$109,845	\$0
35	TOTAL OPERATING TAXES			-\$5,530		\$0	\$20,806	\$0	\$10,018	-\$8,492	-\$8,288	-\$108	-\$4	\$0	\$0	-\$19,462	\$0

PYCOS Mid-State 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			EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA		INTRALATA	INTERLATA		INTRALATA	INTERLATA		INTRALATA	INTERLATA	TWX			
1	ALLOCATED LOOPS - COE	\$4,963	SPF	\$0	\$1,239	\$0	\$8	\$917	\$901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,898	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.96%	0.00%	0.16%	18.47%	18.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	38.25%		
3	ALLOCATED LOOPS - CWF	\$4,963	SPF	\$0	\$1,239	\$0	\$8	\$917	\$901	\$0	\$0	\$0	\$0	\$0	\$0	\$1,898		
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.96%	0.00%	0.16%	18.47%	18.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	38.25%		
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$480	TOLL MOU	\$0	\$154	\$0	\$4	\$162	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
6	PERCENT DISTRIBUTION	100.00%		0.00%	32.08%	0.00%	0.83%	33.82%	33.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0		
7	ALLOCATED CIRCUIT MILES - CWF	\$15,780	CMM	\$0	\$4,782	\$0	\$135	\$5,979	\$4,883	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8	PERCENT DISTRIBUTION	100.00%		0.00%	30.30%	0.00%	0.86%	37.89%	30.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0		
9	ALLOCATED WIDEBAND LOOPS	\$222	WB CKTS	\$0	\$2	\$0	\$137	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$80		
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.73%	0.00%	61.71%	0.77%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	36.04%		
11	ALLOCATED WBD CHANNELS (CKTS)	\$218	WB CKTS	\$0	\$2	\$0	\$101	\$2	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$112		
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.74%	0.00%	46.21%	0.78%	0.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	51.49%		
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$101	WB CKTS Les	\$0	\$0	\$0	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$150,663	DIRECT	\$0	\$22,321	\$0	\$0	\$30,534	\$87,744	\$0	\$0	\$0	\$0	\$0	\$0	\$10,064		
16	PERCENT DISTRIBUTION	100.00%		0.00%	14.82%	0.00%	0.00%	20.27%	58.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	6.68%		
17	ALLOCATED USERS	\$11,493		\$0	\$693	\$0	\$0	\$949	\$2,726	\$0	\$0	\$0	\$0	\$0	\$0	\$7,125		
18	PERCENT DISTRIBUTION	100.00%		0.00%	6.03%	0.00%	0.00%	8.26%	23.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	61.99%		
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	8.61%	24.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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			EAS	EXCHANGE
				INTRALATA	INTERLATA		INTRALATA	INTERLATA		INTRALATA	INTERLATA		INTRALATA	INTERLATA	TWX		
1	PLANT SPECIFIC EXPENSES	\$855,556	S-9, LN 27	\$0	\$209,231	\$0	\$116,453	\$140,325	\$136,163	\$0	\$0	\$0	\$0	\$0	\$0	\$253,384	
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$641,309	VARIOUS	\$0	\$210,613	\$0	\$68,281	\$93,191	\$90,566	\$0	\$0	\$0	\$0	\$0	\$0	\$178,658	
3	CUSTOMER OPERATIONS EXP - MARKETING	\$344,939	S-11, LN 12	\$0	\$63,741	\$0	\$9,027	\$54,218	\$61,754	\$2,073	\$76	\$0	\$0	\$0	\$0	\$154,050	
4	CUSTOMER OPERATIONS EXP - SERVICES	\$247,448	S-11, LN 44	\$0	\$64,211	\$0	\$3,122	\$41,212	\$32,022	\$419	\$9	\$0	\$0	\$0	\$0	\$106,452	
5	CORPORATE OPERATIONS EXPENSE	\$1,028,891	S-12, LN 13	\$0	\$245,756	\$0	\$96,342	\$166,765	\$162,551	\$1,459	\$50	\$0	\$0	\$0	\$0	\$355,968	
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$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	\$0	
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9	FEDERAL INCOME TAX (ACTUAL)	-\$153,346	S-12, LN 29 + 31	\$0	\$38,097	\$0	\$21,955	-\$51,720	-\$50,391	-\$399	-\$14	\$0	\$0	\$0	\$0	-\$110,874	
10	STATE INCOME TAX (ACTUAL)	-\$40,186	S-12, LN 32	\$0	\$9,984	\$0	\$5,754	-\$13,554	-\$13,206	-\$105	-\$4	\$0	\$0	\$0	\$0	-\$29,056	
11	OTHER OPERATING TAX	\$36,080	S-12, LN 33	\$0	\$10,468	\$0	\$4,060	\$5,542	\$5,386	\$0	\$0	\$0	\$0	\$0	\$0	\$10,624	
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	GROSS RECEIPTS TAX (ACTUAL)	\$3,815	RECORDS	\$0	\$0	\$0	\$0	\$376	\$726	\$0	\$0	\$0	\$0	\$0	\$0	\$2,713	
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$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	\$0	
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$2,964,506		\$0	\$852,102	\$0	\$324,994	\$436,354	\$425,571	\$3,448	\$118	\$0	\$0	\$0	\$0	\$921,919	
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	CASH WORKING CAPITAL	\$121,829		\$0	\$35,018	\$0	\$13,356	\$17,932	\$17,489	\$142	\$5	\$0	\$0	\$0	\$0	\$37,887	
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$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	\$0	
21	TOTAL CASH WORKING CAPITAL	\$121,829		\$0	\$35,018	\$0	\$13,356	\$17,932	\$17,489	\$142	\$5	\$0	\$0	\$0	\$0	\$37,887	

PYCOS Mid-State Telephone Co.																		
47	FROZEN MAG SHIFT	\$0	\$42,952	\$0	\$0	\$0	\$0	\$0	\$0	\$861,848	\$0	(\$54,825)	\$5,838	\$0	\$0	\$6,035		
48	POST MAG REVENUE REQUIREMENT	\$1,858,726	\$904,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290,886	\$0	\$370,711	\$0	\$52,458	\$0	\$239,872

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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
1		NET INVESTMENT FOR SETTLEMENTS	\$1,406,043	(NOTE A)	\$0	\$669,051	\$200,424	\$0	\$0	\$8,358	\$6,815	\$8,455	\$83,447	\$125,260	\$105,710	\$420	\$198,103	\$0	\$0	\$0	\$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%	11.25%	11.25%	11.25%	
3		RETURN ON INVESTMENT	\$158,180	LN 1*LN 2	\$0	\$75,268	\$22,548	\$0	\$0	\$940	\$767	\$951	\$9,388	\$14,092	\$11,892	\$47	\$22,287	\$0	\$0	\$0	\$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	\$0	\$0	\$0	
5		NET RETURN FOR SETTLEMENTS	\$158,180	LN 3-LN 4	\$0	\$75,268	\$22,548	\$0	\$0	\$940	\$767	\$951	\$9,388	\$14,092	\$11,892	\$47	\$22,287	\$0	\$0	\$0	\$0	
6		FEDERAL INCOME TAX	\$85,176	LN 30	\$0	\$40,530	\$12,142	\$0	\$0	\$506	\$413	\$512	\$5,055	\$7,588	\$6,404	\$25	\$12,001	\$0	\$0	\$0	\$0	
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 2c	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		NET FEDERAL INCOME TAX	\$85,176	LN 6-LN 7	\$0	\$40,530	\$12,142	\$0	\$0	\$506	\$413	\$512	\$5,055	\$7,588	\$6,404	\$25	\$12,001	\$0	\$0	\$0	\$0	
9		STATE AND LOCAL INCOME TAX	\$26,440	LN 36	\$0	\$12,581	\$3,769	\$0	\$0	\$157	\$128	\$159	\$1,569	\$2,356	\$1,988	\$8	\$3,725	\$0	\$0	\$0	\$0	
10		STATE ITC AMORTIZATION	\$0	A-12, LN 2c	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		NET STATE AND LOCAL INCOME TAX	\$26,440	LN 9-LN 1c	\$0	\$12,581	\$3,769	\$0	\$0	\$157	\$128	\$159	\$1,569	\$2,356	\$1,988	\$8	\$3,725	\$0	\$0	\$0	\$0	
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		OPERATING EXPENSE & OTHER TAXES	\$1,588,930	A-8, LN 20	\$0	\$73,468	\$279,285	\$0	\$187	\$8,543	\$6,354	\$8,349	\$80,396	\$126,778	\$97,367	\$52,378	\$195,824	\$0	\$0	\$0	\$0	
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$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	\$0	\$0	\$0	
16		BASIS FOR GROSS RECEIPTS TAX	\$1,858,726		\$0	\$861,848	\$317,743	\$0	\$187	\$10,147	\$7,662	\$9,972	\$96,409	\$150,813	\$117,651	\$52,458	\$233,837	\$0	\$0	\$0	\$0	
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN1:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		TOTAL REVENUE REQUIREMENT	\$1,858,726	LN16+LN1	\$0	\$861,848	\$317,743	\$0	\$187	\$10,147	\$7,662	\$9,972	\$96,409	\$150,813	\$117,651	\$52,458	\$233,837	\$0	\$0	\$0	\$0	
		SPECIAL ACCESS INCLUDING WBI															\$598,709					
OPTIONAL GROSS UP INCOME TAX CALCULATION																						
20		RETURN ON INVESTMENT	\$158,180	LN 3	\$0	\$75,268	\$22,548	\$0	\$0	\$940	\$767	\$951	\$9,388	\$14,092	\$11,892	\$47	\$22,287	\$0	\$0	\$0	\$0	
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22		OTHER INCOME ADJUSTMENTS	(\$4)	A-12, LN 21	\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0	
23		TOTAL INCOME ADJUSTMENTS	(\$4)	LN21+LN2	\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0	
24		RETURN LESS INCOME ADJ	\$158,184	LN20-LN2c	\$0	\$75,270	\$22,549	\$0	\$0	\$940	\$767	\$951	\$9,388	\$14,092	\$11,893	\$47	\$22,287	\$0	\$0	\$0	\$0	
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 2c	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		FIT BASE	\$158,184		\$0	\$75,270	\$22,549	\$0	\$0	\$940	\$767	\$951	\$9,388	\$14,092	\$11,893	\$47	\$22,287	\$0	\$0	\$0	\$0	
27		FEDERAL TAXABLE INCOME	\$158,184		\$0	\$75,270	\$22,549	\$0	\$0	\$940	\$767	\$951	\$9,388	\$14,092	\$11,893	\$47	\$22,287	\$0	\$0	\$0	\$0	
28	0.35	FEDERAL INCOME TAX	\$85,176	LN 27*FTR	\$0	\$40,530	\$12,142	\$0	\$0	\$506	\$413	\$512	\$5,055	\$7,588	\$6,404	\$25	\$12,001	\$0	\$0	\$0	\$0	
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30		NET FEDERAL TAX BEFORE ITC AMORT	\$85,176	LN28-LN2c	\$0	\$40,530	\$12,142	\$0	\$0	\$506	\$413	\$512	\$5,055	\$7,588	\$6,404	\$25	\$12,001	\$0	\$0	\$0	\$0	
31		STATE ITC AMORTIZATION	\$0	A-12, LN 2c	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32		SIT BASE	\$243,360		\$0	\$115,801	\$34,690	\$0	\$1,447	\$1,179	\$1,463	\$14,443	\$21,680	\$18,297	\$73	\$34,288	\$0	\$0	\$0	\$0	\$0	
33		STATE TAXABLE INCOME	\$243,360		\$0	\$115,801	\$34,690	\$0	\$1,447	\$1,179	\$1,463	\$14,443	\$21,680	\$18,297	\$73	\$34,288	\$0	\$0	\$0	\$0	\$0	
34	0.098	STATE INCOME TAX	\$26,440	LN 33*STF	\$0	\$12,581	\$3,769	\$0	\$0	\$157	\$128	\$159	\$1,569	\$2,356	\$1,988	\$8	\$3,725	\$0	\$0	\$0	\$0	
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
36		NET STATE INCOME TAX BEFORE ITC AMO	\$26,440	LN34-LN3c	\$0	\$12,581	\$3,769	\$0	\$0	\$157	\$128	\$159	\$1,569	\$2,356	\$1,988	\$8	\$3,725	\$0	\$0	\$0	\$0	
37		FEDERAL TAX AT MAXIMUM RATE	\$81,489		\$0	\$38,776	\$11,616	\$0	\$0	\$484	\$395	\$490	\$4,836	\$7,260	\$6,127	\$24	\$11,481	\$0	\$0	\$0	\$0	
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$7,158)		\$0	(\$3,406)	(\$1,020)	\$0	\$0	(\$43)	(\$35)	(\$43)	(\$425)	(\$638)	(\$538)	(\$2)	(\$1,008)	\$0	\$0	\$0	\$0	

PYCOS Mid-State 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	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
NET INVESTMENT SUMMARY																					
1	2110	GENERAL SUPPORT FACILITIES	\$544,028	A-3.LN 4	\$0	\$251,034	\$100,970	\$0	\$0	\$2,831	\$2,612	\$3,010	\$30,252	\$42,423	\$40,519	\$992	\$69,386	\$0	\$0	\$0	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,567,092	A-4.LN 21+25			\$1,567,092	\$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	
4	2230	CENTRAL OFFICE TRANSMISSION	\$2,342,642	A-4.LN 41	\$0	\$637,733	\$0	\$0	\$43,932			\$27,244	\$204,152	\$658,416		\$0	\$771,166	\$0	\$0	\$0	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0				\$0					\$0	\$0	\$0	\$0	
6	2410	CABLE AND WIRE FACILITIES	\$4,518,409	A-5.LN 21	\$0	\$3,258,428	\$0	\$0		\$40,540	\$19,465	\$265,372	\$7,266	\$6,940	\$10	\$305,732	\$0	\$0	\$0	\$0	
7	2680	TANGIBLE ASSETS	\$0	A-3.LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8	2690	INTANGIBLE ASSETS	\$93,018	A-3.LN 15	\$0	\$42,995	\$17,293	\$0	\$0	\$485	\$447	\$515	\$5,181	\$7,266	\$6,940	\$10	\$11,884	\$0	\$0	\$0	\$0
9		TOTAL PLANT IN SERVICE	\$9,065,189		\$0	\$4,190,190	\$1,685,355	\$0	\$0	\$47,247	\$43,599	\$50,235	\$504,958	\$708,104	\$676,331	\$1,002	\$1,158,168	\$0	\$0	\$0	\$0
10		% DISTRIBUTION	100.000%		0.000%	46.223%	18.592%	0.000%	0.000%	0.521%	0.481%	0.554%	5.570%	7.811%	7.461%	0.011%	12.776%	0.000%	0.000%	0.000%	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	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$88,448	A-6.LN 13	\$0	\$40,883	\$16,444	\$0	\$0	\$461	\$425	\$480	\$4,927	\$6,909	\$6,599	\$10	\$11,300	\$0	\$0	\$0	\$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	\$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	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$9,153,637		\$0	\$4,231,073	\$1,701,799	\$0	\$0	\$47,708	\$44,025	\$50,725	\$509,885	\$715,013	\$682,930	\$1,012	\$1,169,468	\$0	\$0	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	46.223%	18.592%	0.000%	0.000%	0.521%	0.481%	0.554%	5.570%	7.811%	7.461%	0.011%	12.776%	0.000%	0.000%	0.000%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVIC	\$7,558,474	A-7.LN 9	\$0	\$3,474,627	\$1,466,195	\$0	\$0	\$38,364	\$36,301	\$41,221	\$415,903	\$574,972	\$563,116	\$578	\$947,197	\$0	\$0	\$0	\$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	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPE	\$0	A-7.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PRO	\$0	A-7.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$235,163	A-7.LN 28	\$0	\$108,677	\$43,740	\$0	\$0	\$1,226	\$1,131	\$1,303	\$13,099	\$18,377	\$17,539	\$19	\$30,051	\$0	\$0	\$0	\$0
23	VAR	CUST. DEP. DEF CRG-NET & L-T LIAB.	\$9,885	A-7.LNS 30-	\$0	\$4,107	\$1,652	\$0	\$0	\$46	\$43	\$49	\$495	\$694	\$663	\$1	\$1,135	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$1,351,115		\$0	\$643,662	\$190,212	\$0	\$0	\$8,072	\$6,550	\$8,151	\$80,387	\$120,970	\$101,612	\$414	\$191,085	\$0	\$0	\$0	\$0
25		% DISTRIBUTION	100.000%		0.000%	47.639%	14.078%	0.000%	0.000%	0.597%	0.485%	0.603%	5.950%	8.953%	7.521%	0.031%	14.143%	0.000%	0.000%	0.000%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$6,555	A-3.LN 16	\$0	\$3,030	\$1,219	\$0	\$0	\$34	\$32	\$36	\$365	\$512	\$489	\$1	\$837	\$0	\$0	\$0	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+L	\$0	\$0	\$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													
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSET.	\$0	A-3.LN18+L	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$48,374	A-3.LN 10	\$0	\$22,360	\$8,993	\$0	\$0	\$252	\$233	\$268	\$2,695	\$3,779	\$3,609	\$5	\$6,180	\$0	\$0	\$0	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$1,406,043		\$0	\$669,051	\$200,424	\$0	\$0	\$8,358	\$6,815	\$8,455	\$83,447	\$125,260	\$105,710	\$420	\$198,103	\$0	\$0	\$0	\$0
32		% DISTRIBUTION	100.000%		0.000%	47.584%	14.254%	0.000%	0.000%	0.594%	0.485%	0.601%	5.935%	8.909%	7.518%	0.030%	14.089%	0.000%	0.000%	0.000%	0.000%

PYCOS Mid-State Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																				
1a		CENTRAL OFFICE EQUIPMENT	\$3,909,734	A-4.LN 42	\$0	\$637,733	\$1,567,092	\$0	\$0	\$43,932		\$27,244	\$204,152	\$658,416		\$0	\$771,166	\$0	\$0	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0							\$0			\$0				
1c		CABLE & WIRE FACILITIES	\$4,518,409	A-5.LN 23	\$0	\$3,258,428					\$40,540	\$19,465	\$265,372			\$0	\$305,732		\$0	\$0
1d		TOTAL	\$8,428,144		\$0	\$3,896,160	\$1,567,092	\$0	\$0	\$43,932	\$40,540	\$46,710	\$469,524	\$658,416	\$628,872	\$0	\$1,076,898	\$0	\$0	\$0
1e		% DISTRIBUTION	100.000%		0.000%	46.228%	18.594%	0.000%	0.000%	0.521%	0.481%	0.554%	5.571%	7.812%	7.462%	0.000%	12.777%	0.000%	0.000%	0.000%
2110 GENERAL SUPPORT ASSETS																				
2		ALLOCATED	\$522,170	LN 1e	\$0	\$241,389	\$97,090	\$0	\$0	\$2,722	\$2,512	\$2,894	\$29,090	\$40,793	\$38,962	\$0	\$66,720	\$0	\$0	\$0
3		GENERAL PURPOSE COMPUTERS	\$21,857	LN 1e & DIR	\$0	\$9,646	\$3,880	\$0	\$0	\$109	\$100	\$116	\$1,162	\$1,630	\$1,557	\$992	\$2,666	\$0	\$0	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$544,028		\$0	\$251,034	\$100,970	\$0	\$0	\$2,831	\$2,612	\$3,010	\$30,252	\$42,423	\$40,519	\$992	\$69,386	\$0	\$0	\$0
5		% DISTRIBUTION	100.000%		0.000%	46.144%	18.560%	0.000%	0.000%	0.520%	0.480%	0.553%	5.561%	7.798%	7.448%	0.182%	12.754%	0.000%	0.000%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$8,972,171		\$0	\$4,147,195	\$1,668,062	\$0	\$0	\$46,763	\$43,152	\$49,719	\$499,776	\$700,838	\$669,391	\$992	\$1,146,284	\$0	\$0	\$0
7		% DISTRIBUTION	100.000%		0.000%	46.223%	18.592%	0.000%	0.000%	0.521%	0.481%	0.554%	5.570%	7.811%	7.461%	0.011%	12.776%	0.000%	0.000%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT							0									
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$8,972,171		\$0	\$4,147,195	\$1,668,062	\$0	\$0	\$46,763	\$43,152	\$49,719	\$499,776	\$700,838	\$669,391	\$992	\$1,146,284	\$0	\$0	\$0
10		% DISTRIBUTION	100.000%		0.000%	46.223%	18.592%	0.000%	0.000%	0.521%	0.481%	0.554%	5.570%	7.811%	7.461%	0.011%	12.776%	0.000%	0.000%	0.000%
11	2680	TANGIBLE ASSETS																		
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	N/A	N/A	N/A
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$93,018	LN 10	\$0	\$42,995	\$17,293	\$0	\$0	\$485	\$447	\$515	\$5,181	\$7,266	\$6,940	\$10	\$11,884	\$0	\$0	\$0
16	1220	MATERIALS AND SUPPLIES	\$6,555	LN 10	\$0	\$3,030	\$1,219	\$0	\$0	\$34	\$32	\$36	\$365	\$512	\$489	\$1	\$837	\$0	\$0	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$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	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$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	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$5,954,890		\$0	\$4,147,195	\$1,668,062	\$0	\$0	\$46,763	\$43,152	\$49,719	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	69.644%	28.012%	0.000%	0.000%	0.785%	0.725%	0.835%								
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$4,531,984				\$1,567,092	\$0	\$0	\$43,932	\$40,540	\$46,710	\$469,524	\$658,416	\$628,872		\$1,076,898			
24		% DISTRIBUTION	100.000%				34.578%	0.000%	0.000%	0.969%	0.895%	1.031%	10.360%	14.528%	13.876%		23.762%			

PYCOS Mid-State 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 INFO	TRANSPORT TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
1		ALLOCATION FACTORS																				
2		STANDARD WORK SECONDS																				
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%			0%								100%			100%	
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%			0%								100%			100%	
4		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%																
5		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6							43%		57%									
		CENTRAL OFFICE EQUIPMENT																				
6	2220	OPERATOR SYSTEMS																				
7		MANUAL SWITCHBOARDS	\$0	LN 2			\$0			\$0								\$0			\$0	
8		AUXILIARY SWITCHBOARDS																				
9		- DIRECTORY ASSISTANCE	\$0	DIRECT						\$0												
10		- INTERCEPT	\$0	DIRECT			\$0															
11		- OTHER	\$0	DIRECT														\$0			\$0	
12		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0						\$0			\$0	
13		TSPS																				
14		- OPERATOR	\$0	LN 3			\$0			\$0								\$0			\$0	
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0						\$0			\$0	
16		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0						\$0			\$0	
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0						\$0			\$0	
18	2210	TANDEM SWITCHING EQUIPMENT																				
19		ACCESS	\$0	DIRECT						\$0												
20		NON ACCESS	\$0	DIRECT														\$0			\$0	
21		TOTAL TANDEM SWITCH	\$0							\$0								\$0			\$0	
22	2210	LOCAL SWITCHING EQUIPMENT																				
23		ACCESS	\$1,567,092	DIRECT			\$1,567,092															
24		EQUAL ACCESS	\$0	DIRECT				\$0														
25		TOTAL LOCAL SWITCH	\$1,567,092				\$1,567,092	\$0														
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$1,567,092				\$1,567,092	\$0	\$0	\$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%	0.000%		

PYCOS Mid-State 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 INFO	TRANSPORT TERM	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
28	2230	CENTRAL OFFICE TRANSMISSION																		
29		WIDEBAND AND WBI	\$930,159	DIRECT						\$2,518		\$156,475				\$771,166				
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0			\$0							
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$49,672	DIRECT							\$0		\$49,672							
32		SUBSCRIBER LINE	\$685,410	LN 4/DIREC'	\$0	\$637,733						\$47,677								
33		INTEREXCHANGE CIRCUIT																		
34		FURNISHED OTHERS	\$0	DIRECT							\$0		\$0							
35		ACCESS - BASIC	\$656,421	LN 5/DIRECT						\$20,433	\$27,244		\$608,744							
36		ACCESS - SPECIAL	\$0	DIRECT							\$0		\$0							
37		NON ACCESS	\$0	DIRECT															\$0	\$0
38		TOTAL IX CIRCUIT	\$656,421							\$20,433	\$27,244		\$608,744						\$0	\$0
39		HOST/REMOTE CIRCUIT	\$20,980	DIRECT						\$20,980			\$0							
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT									\$0						\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$2,342,642		\$0	\$637,733				\$43,932	\$27,244	\$204,152	\$658,416			\$771,166			\$0	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$3,909,734		\$0	\$637,733	\$1,567,092	\$0	\$0	\$43,932	\$27,244	\$204,152	\$658,416			\$771,166	\$0	\$0	\$0	\$0
43		% DISTRIBUTION	100.000%		0.000%	16.311%	40.082%	0.000%	0.000%	1.124%	0.697%	5.222%	16.840%			19.724%	0.000%	0.000%	0.000%	0.000%
COE RATIOS																				
44		OPERATOR SYSTEMS	0%	LN 17			0%	0%	0%	0%	0%					0%	0%			
45		TANDEM SWITCHING	0%	LN 21						0%						0%		0%		
46		LOCAL SWITCHING	100%	LN 25			100%	0%		0%						0%		0%		
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25			100%	0%		0%						0%		0%		
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0%	27%				2%	1%	9%	28%			33%			0%	

PYCOS Mid-State Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED TRANSPORT FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR SWITCH	TRANSPORT	OTHER	
1		ALLOCATION FACTORS																		
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%														
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8							51%	49%								
3	2310	INFORMATION ORIG/TERM																		
4		OTHER IOT EQUIPMENT																		
5		COIN PUBLIC TELEPHONE	\$0	DIRECT		\$0														
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT		\$0														
7		OTHER	\$0	DIRECT		\$0							\$0							
8		SUBTOTAL	\$0			\$0							\$0							
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT		\$0							\$0							
10		TOTAL ORIG/TERM EQUIP	\$0			\$0							\$0							
11		% DISTRIBUTION	\$0			\$0							\$0							
12	2410	CABLE AND WIRE FACILITIES																		
13		SUBSCRIBER LINE	\$3,279,473	LN 1/DIRECT	\$0	\$3,258,428							\$21,045							
14		EXCHANGE WIDEBAND AND WBI	\$553,991	DIRECT						\$3,932			\$244,327							\$305,732
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0						
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT							\$0			\$0						
16		INTEREXCHANGE WIDEBAND & DSL	\$627,755	DIRECT						\$0				\$627,755						
17a		IX TRUNK - ACCESS	\$40,571	LN 2/DIRECT						\$19,988		\$19,465		\$1,117						
17b		IX TRUNK - SPECIAL	\$0	DIRECT								\$0		\$0						
18		IX TRUNK - NON ACCESS	\$0	DIRECT										\$0						\$0
19		HOST/REMOTE	\$16,620	DIRECT						\$16,620				\$0						\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT										\$0						\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$4,518,409		\$0	\$3,258,428				\$40,540	\$19,465	\$265,372		\$628,872	\$0					\$305,732
22		% DISTRIBUTION	100.000%		0.000%	72.114%				0.897%	0.431%	5.873%		13.918%						6.766%
23		TOTAL CABLE & WIRE FACILITIES	\$4,518,409		\$0	\$3,258,428				\$40,540	\$19,465	\$265,372		\$628,872	\$0					\$305,732
24		% DISTRIBUTION	100.000%		0.000%	72.114%				0.897%	0.431%	5.873%		13.918%						6.766%

PYCOS Mid-State Telephone Co.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR SWITCH	TRANSPORT	OTHER	
1		BASIS FOR NETWORK SUPPORT EXPENSE																			
2		GEN SUPPORT, COE, IOT AND C&WF	\$8,972,171	VARIOUS	\$0	\$4,147,195	\$1,668,062	\$0	\$0	\$46,763	\$43,152	\$49,719	\$499,776	\$700,838	\$669,391	\$992	\$1,146,284	\$0	\$0	\$0	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$8,972,171		\$0	\$4,147,195	\$1,668,062	\$0	\$0	\$46,763	\$43,152	\$49,719	\$499,776	\$700,838	\$669,391	\$992	\$1,146,284	\$0	\$0	\$0	\$0
4		% DISTRIBUTION	100.000%		0.000%	46.223%	18.592%	0.000%	0.000%	0.521%	0.481%	0.554%	5.570%	7.811%	7.461%	0.011%	12.776%	0.000%	0.000%	0.000%	0.000%
5		PLANT SPECIFIC EXPENSES																			
6	6110	GENERAL SUPPORT EXPENSE																			
7	6120	NETWORK SUPPORT	\$1,106	LN 4	\$0	\$511	\$206	\$0	\$0	\$6	\$5	\$6	\$62	\$86	\$83	\$0	\$141	\$0	\$0	\$0	\$0
8		GENERAL SUPPORT	\$95,172	A-3, LN 5	\$0	\$43,916	\$17,664	\$0	\$0	\$495	\$457	\$526	\$5,292	\$7,421	\$7,088	\$174	\$12,138	\$0	\$0	\$0	\$0
9		TOTAL GENERAL SUPPORT EXP	\$96,278		\$0	\$44,427	\$17,869	\$0	\$0	\$501	\$462	\$533	\$5,354	\$7,508	\$7,171	\$174	\$12,280	\$0	\$0	\$0	\$0
9		% DISTRIBUTION	100.000%		0.000%	46.145%	18.560%	0.000%	0.000%	0.520%	0.480%	0.553%	5.561%	7.798%	7.448%	0.180%	12.754%	0.000%	0.000%	0.000%	0.000%
10		CENTRAL OFFICE EXPENSE																			
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$81,449	A-4, LN 47	\$0	\$0	\$81,449	\$0	\$0	\$0	\$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	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$70,616	A-4, LN 48	\$0	\$19,224	\$0	\$0	\$0	\$1,324	\$0	\$821	\$6,154	\$19,847	\$0	\$0	\$23,246	\$0	\$0	\$0	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$152,065		\$0	\$19,224	\$81,449	\$0	\$0	\$1,324	\$0	\$821	\$6,154	\$19,847	\$0	\$0	\$23,246	\$0	\$0	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	12.642%	53.562%	0.000%	0.000%	0.871%	0.000%	0.540%	4.047%	13.052%	0.000%	0.000%	15.287%	0.000%	0.000%	0.000%	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	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$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	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$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	\$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%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$77,341	A-5, LN 22	\$0	\$55,774	\$0	\$0	\$0	\$0	\$694	\$333	\$4,542	\$0	\$10,764	\$0	\$5,233	\$0	\$0	\$0	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$325,684		\$0	\$119,425	\$99,318	\$0	\$0	\$1,825	\$1,156	\$1,687	\$16,050	\$27,355	\$17,935	\$174	\$40,759	\$0	\$0	\$0	\$0
26		% DISTRIBUTION	100.000%		0.000%	36.669%	30.495%	0.000%	0.000%	0.560%	0.355%	0.518%	4.928%	8.399%	5.507%	0.053%	12.515%	0.000%	0.000%	0.000%	0.000%

PYCOS Mid-State 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 TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
1		CENTRAL OFFICE EQUIPMENT	\$3,909,734	A-4.LN 38	\$0	\$637,733	\$1,567,092	\$0	\$0	\$43,932		\$27,244	\$204,152	\$658,416	\$0	\$771,166	\$0	\$0	\$0	\$0
2		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$4,518,409	A-5.LN 21	\$0	\$3,258,428	\$0	\$0	\$0	\$40,540	\$19,465	\$265,372	\$628,872	\$628,872	\$0	\$305,732	\$0	\$0	\$0	\$0
4		TOTAL	\$8,428,144		\$0	\$3,896,160	\$1,567,092	\$0	\$0	\$43,932	\$40,540	\$46,710	\$469,524	\$658,416	\$0	\$1,076,898	\$0	\$0	\$0	\$0
5		% DISTRIBUTION	100.000%		0.000%	46.228%	18.594%	0.000%	0.000%	0.521%	0.481%	0.554%	5.571%	7.812%	7.462%	0.000%	12.777%	0.000%	0.000%	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	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$203,083	LN 5	\$0	\$93,881	\$37,760	\$0	\$0	\$1,059	\$977	\$1,126	\$11,314	\$15,865	\$15,153	\$0	\$25,949	\$0	\$0	\$0
8	6540	ACCESS / USF EXPENSE	\$75,811	DIRECT		\$75,811										\$0				\$0
9	6560	DEPRECIATION EXPENSE																		
10		GENERAL SUPPORT	\$54,457	A-3.LN 5	\$0	\$25,128	\$10,107	\$0	\$0	\$283	\$261	\$301	\$3,028	\$4,246	\$4,056	\$99	\$6,945	\$0	\$0	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$29,413	A-4.LN 47			\$29,413	\$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
13		CENTRAL OFFICE TRANSMISSION	\$156,669	A-4.LN 48	\$0	\$42,650	\$0	\$0	\$0	\$2,938		\$1,822	\$13,653	\$44,033		\$51,573	\$0	\$0	\$0	\$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	\$217,966	A-5.LN 22	\$0	\$157,185	\$0	\$0	\$0	\$1,956		\$939	\$12,801	\$30,337	\$0	\$14,748	\$0	\$0	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$458,505		\$0	\$224,963	\$39,520	\$0	\$0	\$3,221	\$2,217	\$3,062	\$29,483	\$48,279	\$34,392	\$99	\$73,267	\$0	\$0	\$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	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$458,505		\$0	\$224,963	\$39,520	\$0	\$0	\$3,221	\$2,217	\$3,062	\$29,483	\$48,279	\$34,392	\$99	\$73,267	\$0	\$0	\$0
20		% DISTRIBUTION	100.000%		0.000%	49.064%	8.619%	0.000%	0.000%	0.703%	0.484%	0.668%	6.430%	10.530%	7.501%	0.022%	15.980%	0.000%	0.000%	0.000%
AMORTIZATION EXPENSE																				
21	6563	CAPITAL LEASE	\$0	A-3.LN 10 +	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$29,452	A-3.LN 10	\$0	\$13,614	\$5,476	\$0	\$0	\$154	\$142	\$163	\$1,641	\$2,301	\$2,197	\$3	\$3,763	\$0	\$0	\$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	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$29,452		\$0	\$13,614	\$5,476	\$0	\$0	\$154	\$142	\$163	\$1,641	\$2,301	\$2,197	\$3	\$3,763	\$0	\$0	\$0
28		% DISTRIBUTION	100.000%		0.000%	46.223%	18.592%	0.000%	0.000%	0.521%	0.481%	0.554%	5.570%	7.811%	7.461%	0.011%	12.776%	0.000%	0.000%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$766,852		\$0	\$408,269	\$82,756	\$0	\$0	\$4,433	\$3,336	\$4,351	\$42,437	\$66,445	\$51,743	\$103	\$102,979	\$0	\$0	\$0
30		% DISTRIBUTION	100.000%		0.000%	53.240%	10.792%	0.000%	0.000%	0.578%	0.435%	0.567%	5.534%	8.665%	6.747%	0.013%	13.429%	0.000%	0.000%	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	\$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	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$334	A-5.LN 22	\$0	\$241	\$0	\$0	\$0	\$0	\$3	\$1	\$20	\$46	\$0	\$23	\$0	\$0	\$0	\$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	\$0	\$0
35		TOTAL RENT REVENUE	\$334		\$0	\$241	\$0	\$0	\$0	\$0	\$3	\$1	\$20	\$46	\$0	\$23	\$0	\$0	\$0	\$0

PYCOS Mid-State 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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
		CUSTOMER OPERATIONS EXPENSES																			
1	6610	MARKETING	\$72,768	A-3, LN 10	\$0	\$33,636	\$13,529	\$0	\$0	\$379	\$350	\$403	\$4,053	\$5,684	\$5,429	\$8	\$9,297	\$0	\$0	\$0	\$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	\$90	DIRECT					\$90												
6	6623	ALL OTHER																			
7	1.0	LOCAL BUSINESS OFFICE																			
8		- END USER SVC ORDER PROCESSING																			
9		- PRESUBSCRIPTION	\$5,148	A-3, LN 22	\$0	\$3,585	\$1,442	\$0	\$0	\$40	\$37	\$43									
10		- OTHER	\$2,165	AL-1, LN 12			\$1,993						\$0				\$2,165	\$0			\$0
11		- END USER PAYMENT & COLLECTION	\$6,358	AL-1, LN 13									\$0				\$4,365	\$0			\$0
12		- END USER BILLING INQUIRY	\$2,056	AL-1, LN 14			\$0						\$0				\$2,056	\$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	\$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	\$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	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0															
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$15,727		\$0	\$5,578	\$1,442	\$0	\$0	\$40	\$37	\$43	\$0			\$8,586	\$0				\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																			
19		- MESSAGE PROCESSING																			
20		- TOLL TICKET PROCESSING	\$665	DIRECT													\$665				
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT													\$0				
22		- OTHER BILLING & COLLECTION	\$15,721	DIRECT													\$15,721				
23		- END USER COMMON LINE	\$2,774	DIRECT			\$2,774														
24		- CARRIER ACCESS BILLING (CABS)	\$12,206	A-3, LN 24			\$4,221	\$0	\$0	\$118	\$109	\$126	\$1,265	\$1,773	\$1,694	\$0	\$2,900				\$0
25		SUBTOTAL CUSTOMER SERVICES	\$31,366		\$0	\$2,774	\$4,221	\$0	\$0	\$118	\$109	\$126	\$1,265	\$1,773	\$1,694	\$0	\$2,900	\$16,386	\$2,900		\$0
26		TOTAL CAT 1 AND CAT 2	\$47,093		\$0	\$8,352	\$5,663	\$0	\$0	\$159	\$146	\$169	\$1,265	\$1,773	\$1,694	\$24,972	\$2,900				\$0
27		% DISTRIBUTION	100.000%		0.000%	17.736%	12.024%	0.000%	0.000%	0.337%	0.311%	0.358%	2.685%	3.766%	3.597%	53.027%	6.159%				0.000%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$20,150	/LN 34	\$0	\$3,567	\$2,418	\$0	\$38	\$68	\$63	\$72	\$540	\$757	\$723	\$10,665	\$1,239	\$0	\$0	\$0	\$0
29		TOTAL SERVICES EXPENSE	\$67,333		\$0	\$11,919	\$8,081	\$0	\$128	\$227	\$209	\$241	\$1,805	\$2,531	\$2,417	\$35,637	\$4,139	\$0	\$0	\$0	\$0
30		% DISTRIBUTION	100.000%		0.000%	17.702%	12.002%	0.000%	0.190%	0.336%	0.310%	0.358%	2.680%	3.758%	3.590%	52.926%	6.147%	0.000%	0.000%	0.000%	0.000%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$140,102		\$0	\$45,555	\$21,610	\$0	\$128	\$606	\$559	\$644	\$5,858	\$8,215	\$7,846	\$35,645	\$13,436	\$0	\$0	\$0	\$0
32		% DISTRIBUTION	100.000%		0.000%	32.516%	15.424%	0.000%	0.091%	0.432%	0.399%	0.460%	4.181%	5.863%	5.600%	25.442%	9.590%	0.000%	0.000%	0.000%	0.000%
33		CUSTOMER OPERATIONS EXCL MARKETIN	\$47,183		\$0	\$8,352	\$5,663	\$0	\$90	\$159	\$146	\$169	\$1,265	\$1,773	\$1,694	\$24,972	\$2,900	\$0	\$0	\$0	\$0
34		% DISTRIBUTION	100.000%		0.000%	17.702%	12.002%	0.000%	0.190%	0.336%	0.310%	0.358%	2.680%	3.758%	3.590%	52.926%	6.147%	0.000%	0.000%	0.000%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.11365084	0.10062331	0	0	0.0028209	0.00260308	0.002999227	0.03014826	0.042277	0.04038	0.5953495	0.069147852				

PYCOS Mid-State Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
		BIG THREE EXPENSES																			
1		PLANT SPECIFIC EXPENSE	\$325,684	A-9.LN 25	\$0	\$119,425	\$99,318	\$0	\$0	\$1,825	\$1,156	\$1,687	\$16,050	\$27,355	\$17,935	\$174	\$40,759	\$0	\$0	\$0	\$0
2		OTHER PLANT EXPENSE	\$0	A-10.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$203,083	A-10.LN 8	\$0	\$93,881	\$37,760	\$0	\$0	\$1,059	\$977	\$1,126	\$11,314	\$15,865	\$15,153	\$0	\$25,949	\$0	\$0	\$0	\$0
4		ACCESS CHARGE EXPENSE	\$75,811	A-10.LN 9	\$0	\$75,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$140,102	A-11.LN 31	\$0	\$45,555	\$21,610	\$0	\$128	\$606	\$559	\$644	\$5,858	\$8,215	\$7,846	\$35,645	\$13,436	\$0	\$0	\$0	\$0
6		TOTAL BIG THREE EXPENSES	\$744,680		\$0	\$334,672	\$158,688	\$0	\$128	\$3,490	\$2,692	\$3,457	\$33,222	\$51,435	\$40,935	\$35,819	\$80,143	\$0	\$0	\$0	\$0
7		% DISTRIBUTION	100.000%		0.000%	44.942%	21.310%	0.000%	0.017%	0.469%	0.362%	0.464%	4.461%	6.907%	5.497%	4.810%	10.762%	0.000%	0.000%	0.000%	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	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$342,098	LN 7	\$0	\$153,745	\$72,900	\$0	\$59	\$1,603	\$1,237	\$1,588	\$15,262	\$23,629	\$18,805	\$16,455	\$36,817	\$0	\$0	\$0	\$0
10		TOTAL CORPORATE OPERATIONS	\$342,098		\$0	\$153,745	\$72,900	\$0	\$59	\$1,603	\$1,237	\$1,588	\$15,262	\$23,629	\$18,805	\$16,455	\$36,817	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	100.000%		0.000%	44.942%	21.310%	0.000%	0.017%	0.469%	0.362%	0.464%	4.461%	6.907%	5.497%	4.810%	10.762%	0.000%	0.000%	0.000%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0													
13	7500	INTEREST EXPENSE																			
14		CAPITAL LEASE	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0	\$0	\$0
16		OTHER	\$0	A-3.LN 10	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ET	(\$4)	A-3.LN 10	\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0
21		TOTAL	(\$4)		\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0	\$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	\$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	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$14,528	A-3.LN 10	\$0	\$6,715	\$2,701	\$0	\$0	\$76	\$70	\$81	\$809	\$1,135	\$1,084	\$2	\$1,856	\$0	\$0	\$0	\$0
26		TOTAL OPERATING TAXES	\$14,528		\$0	\$6,715	\$2,701	\$0	\$0	\$76	\$70	\$81	\$809	\$1,135	\$1,084	\$2	\$1,856	\$0	\$0	\$0	\$0

TYCOS Mid-State 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	\$42,952	\$0	\$0	\$0	\$0	\$0	\$0	\$5,838	\$0	\$6,035
48	POST MAG REVENUE REQUIREMENT	\$2,044,576	\$962,728	\$0	\$0	\$0	\$0	\$919,776	\$0	\$446,491	\$49,456	\$300,831

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				SPECIAL ACCESS				B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
							SWITCHING	EQUAL ACCESS	COMMON TRANSPORT	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM							CHANNEL MILEAGE FACILITY
1		NET INVESTMENT FOR SETTLEMENTS	\$2,106,742	(NOTE A)	\$0	\$957,309	\$220,853	\$0	\$0	\$16,603	\$8,732	\$14,314	\$150,217	\$246,816	\$133,024	\$262	\$358,610	\$0	\$0	\$0	\$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%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$237,008	LN 1*LN 2	\$0	\$107,697	\$24,846	\$0	\$0	\$1,868	\$982	\$1,610	\$16,899	\$27,767	\$14,965	\$30	\$40,344	\$0	\$0	\$0	\$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	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$237,008	LN 3-LN 4	\$0	\$107,697	\$24,846	\$0	\$0	\$1,868	\$982	\$1,610	\$16,899	\$27,767	\$14,965	\$30	\$40,344	\$0	\$0	\$0	\$0
6		FEDERAL INCOME TAX	\$127,622	LN 30	\$0	\$57,992	\$13,379	\$0	\$0	\$1,006	\$529	\$867	\$9,100	\$14,952	\$8,058	\$16	\$21,724	\$0	\$0	\$0	\$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	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$127,622	LN 6-LN 7	\$0	\$57,992	\$13,379	\$0	\$0	\$1,006	\$529	\$867	\$9,100	\$14,952	\$8,058	\$16	\$21,724	\$0	\$0	\$0	\$0
9		STATE AND LOCAL INCOME TAX	\$39,617	LN 36	\$0	\$18,002	\$4,153	\$0	\$0	\$312	\$164	\$269	\$2,825	\$4,641	\$2,501	\$5	\$6,744	\$0	\$0	\$0	\$0
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$39,617	LN 9-LN 10	\$0	\$18,002	\$4,153	\$0	\$0	\$312	\$164	\$269	\$2,825	\$4,641	\$2,501	\$5	\$6,744	\$0	\$0	\$0	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$1,640,328	A-8, LN 20	\$0	\$736,085	\$264,216	\$0	\$176	\$10,405	\$5,926	\$9,186	\$96,387	\$153,338	\$89,219	\$49,406	\$225,985	\$0	\$0	\$0	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$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	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$2,044,576		\$0	\$919,776	\$306,594	\$0	\$176	\$13,590	\$7,601	\$11,933	\$125,211	\$200,698	\$114,745	\$49,456	\$294,796	\$0	\$0	\$0	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$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	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$2,044,576	LN16+LN18	\$0	\$919,776	\$306,594	\$0	\$176	\$13,590	\$7,601	\$11,933	\$125,211	\$200,698	\$114,745	\$49,456	\$294,796	\$0	\$0	\$0	\$0
		SPECIAL ACCESS INCLUDING WBI																			
OPTIONAL GROSS UP INCOME TAX CALCULATION																					
20		RETURN ON INVESTMENT	\$237,008	LN 3	\$0	\$107,697	\$24,846	\$0	\$0	\$1,868	\$982	\$1,610	\$16,899	\$27,767	\$14,965	\$30	\$40,344	\$0	\$0	\$0	\$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	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$5)	A-12, LN 21	\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$5)	LN21+LN22	\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	\$0	\$0
24		RETURN LESS INCOME ADJ	\$237,013	LN20-LN23	\$0	\$107,699	\$24,847	\$0	\$0	\$1,868	\$982	\$1,610	\$16,900	\$27,767	\$14,966	\$30	\$40,344	\$0	\$0	\$0	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$237,013		\$0	\$107,699	\$24,847	\$0	\$0	\$1,868	\$982	\$1,610	\$16,900	\$27,767	\$14,966	\$30	\$40,344	\$0	\$0	\$0	\$0
27		FEDERAL TAXABLE INCOME	\$237,013		\$0	\$107,699	\$24,847	\$0	\$0	\$1,868	\$982	\$1,610	\$16,900	\$27,767	\$14,966	\$30	\$40,344	\$0	\$0	\$0	\$0
28	0.35	FEDERAL INCOME TAX	\$127,622	LN 27*FTR	\$0	\$57,992	\$13,379	\$0	\$0	\$1,006	\$529	\$867	\$9,100	\$14,952	\$8,058	\$16	\$21,724	\$0	\$0	\$0	\$0
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$127,622	LN28-LN29	\$0	\$57,992	\$13,379	\$0	\$0	\$1,006	\$529	\$867	\$9,100	\$14,952	\$8,058	\$16	\$21,724	\$0	\$0	\$0	\$0
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$364,635		\$0	\$165,691	\$38,226	\$0	\$0	\$2,874	\$1,511	\$2,478	\$26,000	\$42,719	\$23,024	\$45	\$62,068	\$0	\$0	\$0	\$0
33		STATE TAXABLE INCOME	\$364,635		\$0	\$165,691	\$38,226	\$0	\$0	\$2,874	\$1,511	\$2,478	\$26,000	\$42,719	\$23,024	\$45	\$62,068	\$0	\$0	\$0	\$0
34	0.079	STATE INCOME TAX	\$39,617	LN 33*STR	\$0	\$18,002	\$4,153	\$0	\$0	\$312	\$164	\$269	\$2,825	\$4,641	\$2,501	\$5	\$6,744	\$0	\$0	\$0	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$39,617	LN34-LN35	\$0	\$18,002	\$4,153	\$0	\$0	\$312	\$164	\$269	\$2,825	\$4,641	\$2,501	\$5	\$6,744	\$0	\$0	\$0	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$122,098		\$0	\$55,482	\$12,800	\$0	\$0	\$962	\$506	\$830	\$8,706	\$14,304	\$7,710	\$15	\$20,783	\$0	\$0	\$0	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$10,725)		\$0	(\$4,873)	(\$1,124)	\$0	\$0	(\$85)	(\$44)	(\$73)	(\$765)	(\$1,256)	(\$677)	(\$1)	(\$1,826)	\$0	\$0	\$0	\$0

TYCOS Mid-State Telephone Co.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE				SPECIAL ACCESS				B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
			COMPANY	SOURCE			SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	MILEAGE FACILITY							
NET INVESTMENT SUMMARY																					
1	2110	GENERAL SUPPORT FACILITIES	\$537,332	A-3LN 4	\$0	\$247,537	\$90,231	\$0	\$0	\$3,075	\$2,474	\$3,056	\$34,121	\$45,716	\$37,705	\$652	\$72,765	\$0	\$0	\$0	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,483,935	A-4LN 21+25	\$0	\$0	\$1,483,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$2,724,000	A-4LN 41	\$0	\$730,815	\$0	\$0	\$0	\$50,665	\$0	\$31,119	\$260,875	\$753,199	\$0	\$0	\$897,328	\$0	\$0	\$0	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$4,626,333	A-5LN 21	\$0	\$3,343,891	\$0	\$0	\$0	\$0	\$40,701	\$19,197	\$301,143	\$0	\$620,318	\$0	\$301,083	\$0	\$0	\$0	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$105,460	A-3LN 15	\$0	\$48,839	\$17,723	\$0	\$0	\$604	\$496	\$600	\$6,706	\$8,986	\$7,407	\$7	\$14,300	\$0	\$0	\$0	\$0
9		TOTAL PLANT IN SERVICE	\$9,477,059		\$0	\$4,370,881	\$1,591,890	\$0	\$0	\$54,344	\$43,661	\$53,973	\$602,844	\$807,901	\$665,430	\$659	\$1,285,476	\$0	\$0	\$0	\$0
10		% DISTRIBUTION	100.000%		0.000%	46.121%	16.797%	0.000%	0.000%	0.573%	0.461%	0.570%	6.361%	8.525%	7.021%	0.007%	13.564%	0.000%	0.000%	0.000%	0.000%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$232,755	A-6LN 13	\$0	\$107,350	\$38,930	\$0	\$0	\$1,340	\$1,070	\$1,328	\$14,849	\$19,924	\$16,301	\$16	\$31,648	\$0	\$0	\$0	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$9,709,814		\$0	\$4,478,231	\$1,630,819	\$0	\$0	\$55,685	\$44,731	\$55,300	\$617,694	\$827,825	\$681,731	\$675	\$1,317,124	\$0	\$0	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	46.121%	16.796%	0.000%	0.000%	0.573%	0.461%	0.570%	6.362%	8.526%	7.021%	0.007%	13.565%	0.000%	0.000%	0.000%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$7,476,298	A-7LN 9	\$0	\$3,462,431	\$1,388,536	\$0	\$0	\$38,360	\$35,413	\$40,266	\$459,451	\$570,280	\$539,762	\$408	\$941,391	\$0	\$0	\$0	\$0
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$177,784	A-7LN 28	\$0	\$82,016	\$29,982	\$0	\$0	\$1,015	\$821	\$1,011	\$11,275	\$15,085	\$12,522	\$8	\$24,049	\$0	\$0	\$0	\$0
23	VAR	CUST. DEP., DEF CRS-NET & L-T LIAB.	\$8,360	A-7LNS 30-36	\$0	\$3,856	\$1,405	\$0	\$0	\$48	\$39	\$48	\$532	\$712	\$587	\$1	\$1,134	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$2,047,372		\$0	\$929,928	\$210,896	\$0	\$0	\$16,262	\$8,458	\$13,976	\$146,436	\$241,748	\$128,859	\$258	\$350,550	\$0	\$0	\$0	\$0
25		% DISTRIBUTION	100.000%		0.000%	45.421%	10.301%	0.000%	0.000%	0.794%	0.413%	0.683%	7.152%	11.808%	6.294%	0.013%	17.122%	0.000%	0.000%	0.000%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$7,081	A-3LN 16	\$0	\$3,266	\$1,190	\$0	\$0	\$41	\$33	\$40	\$450	\$603	\$497	\$0	\$960	\$0	\$0	\$0	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$52,289	A-3LN 10	\$0	\$24,116	\$8,767	\$0	\$0	\$300	\$241	\$298	\$3,330	\$4,465	\$3,668	\$4	\$7,100	\$0	\$0	\$0	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$2,106,742		\$0	\$957,309	\$220,853	\$0	\$0	\$16,603	\$8,732	\$14,314	\$150,217	\$246,816	\$133,024	\$262	\$358,610	\$0	\$0	\$0	\$0
32		% DISTRIBUTION	100.000%		0.000%	45.440%	10.483%	0.000%	0.000%	0.788%	0.414%	0.679%	7.130%	11.716%	6.314%	0.012%	17.022%	0.000%	0.000%	0.000%	0.000%

TYCOS Mid-State 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				SPECIAL ACCESS				B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
							SWITCHING	EQUAL ACCESS	COMMON TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM	MILEAGE FACILITY								
		BASIS FOR GENERAL SUPPORT FACILITIES																			
1a		CENTRAL OFFICE EQUIPMENT	\$4,207,935	A-4, LN 42	\$0	\$730,815	\$1,483,935	\$0	\$0	\$50,665	\$0	\$31,119	\$260,875	\$753,199	\$0	\$0	\$897,328	\$0	\$0	\$0	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$4,626,333	A-5, LN 23	\$0	\$3,343,891	\$0	\$0	\$0	\$0	\$40,701	\$19,197	\$301,143	\$0	\$620,318	\$0	\$301,083	\$0	\$0	\$0	\$0
1d		TOTAL	\$8,834,267		\$0	\$4,074,706	\$1,483,935	\$0	\$0	\$50,665	\$40,701	\$50,316	\$562,017	\$753,199	\$620,318	\$0	\$1,198,411	\$0	\$0	\$0	\$0
1e		% DISTRIBUTION	100.000%		0.000%	46.124%	16.797%	0.000%	0.000%	0.574%	0.461%	0.570%	6.362%	8.526%	7.022%	0.000%	13.565%	0.000%	0.000%	0.000%	0.000%
		2110 GENERAL SUPPORT ASSETS																			
2		ALLOCATED	\$522,765	LN 1e	\$0	\$241,119	\$87,868	\$0	\$0	\$2,996	\$2,409	\$2,977	\$33,242	\$44,542	\$36,721	\$0	\$70,889	\$0	\$0	\$0	\$0
3		GENERAL PURPOSE COMPUTERS	\$14,567	LN 1e & DIRECT	\$0	\$6,418	\$2,363	\$0	\$0	\$79	\$64	\$79	\$879	\$1,174	\$984	\$652	\$1,876	\$0	\$0	\$0	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$537,332		\$0	\$247,537	\$90,231	\$0	\$0	\$3,075	\$2,474	\$3,056	\$34,121	\$45,716	\$37,705	\$652	\$72,765	\$0	\$0	\$0	\$0
5		% DISTRIBUTION	100.000%		0.000%	46.068%	16.792%	0.000%	0.000%	0.572%	0.460%	0.569%	6.350%	8.508%	7.017%	0.121%	13.542%	0.000%	0.000%	0.000%	0.000%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$9,371,599		\$0	\$4,322,242	\$1,574,166	\$0	\$0	\$53,740	\$43,175	\$53,372	\$596,138	\$798,915	\$658,023	\$652	\$1,271,176	\$0	\$0	\$0	\$0
7		% DISTRIBUTION	100.000%		0.000%	46.121%	16.797%	0.000%	0.000%	0.573%	0.461%	0.570%	6.361%	8.525%	7.021%	0.007%	13.564%	0.000%	0.000%	0.000%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, IOT, CWF, GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$9,371,599		\$0	\$4,322,242	\$1,574,166	\$0	\$0	\$53,740	\$43,175	\$53,372	\$596,138	\$798,915	\$658,023	\$652	\$1,271,176	\$0	\$0	\$0	\$0
10		% DISTRIBUTION	100.000%		0.000%	46.121%	16.797%	0.000%	0.000%	0.573%	0.461%	0.570%	6.361%	8.525%	7.021%	0.007%	13.564%	0.000%	0.000%	0.000%	0.000%
11	2880	TANGIBLE ASSETS																			
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$105,460	LN 10	\$0	\$48,639	\$17,723	\$0	\$0	\$604	\$486	\$600	\$6,706	\$8,986	\$7,407	\$7	\$14,300	\$0	\$0	\$0	\$0
16	1220	MATERIALS AND SUPPLIES	\$7,081	LN 10	\$0	\$3,266	\$1,190	\$0	\$0	\$41	\$33	\$40	\$450	\$603	\$497	\$0	\$960	\$0	\$0	\$0	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$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	\$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	\$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	\$0	\$0	\$0
21		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$6,046,696		\$0	\$4,322,242	\$1,574,166	\$0	\$0	\$53,740	\$43,175	\$53,372	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	71.481%	26.033%	0.000%	0.000%	0.889%	0.714%	0.883%	0.000%	0.000%	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	\$4,759,562		\$0	\$0	\$1,483,935	\$0	\$0	\$50,665	\$40,701	\$50,316	\$562,017	\$753,199	\$620,318	\$0	\$1,198,411	\$0	\$0	\$0	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	31.178%	0.000%	0.000%	1.064%	0.855%	1.057%	11.808%	15.825%	13.033%	0.000%	25.179%	0.000%	0.000%	0.000%	0.000%

TYCOS Mid-State Telephone Co.

A-4.2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS				B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	COMMON TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM						
28	2230	CENTRAL OFFICE TRANSMISSION																	
29		WIDEBAND AND WBI	\$1,102,857	DIRECT	\$0	\$0	\$0	\$0	\$0	\$3,356	\$0	\$0	\$202,173	\$0	\$0	\$0	\$0	\$0	\$0
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$56,888	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,888	\$0	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$789,516	LN 4/DIRECT	\$0	\$730,815	\$0	\$0	\$0	\$0	\$0	\$0	\$58,702	\$0	\$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	\$0
35		ACCESS - BASIC	\$750,769	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$23,339	\$0	\$31,119	\$0	\$696,311	\$0	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$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	\$0
38		TOTAL IX CIRCUIT	\$750,769		\$0	\$0	\$0	\$0	\$0	\$23,339	\$0	\$31,119	\$0	\$696,311	\$0	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$23,969	DIRECT	\$0	\$0	\$0	\$0	\$0	\$23,969	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$2,724,000		\$0	\$730,815	\$0	\$0	\$0	\$50,665	\$0	\$31,119	\$260,875	\$753,199	\$0	\$0	\$897,328	\$0	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$4,207,935		\$0	\$730,815	\$1,483,935	\$0	\$0	\$50,665	\$0	\$31,119	\$260,875	\$753,199	\$0	\$0	\$897,328	\$0	\$0
43		% DISTRIBUTION	100.000%		0.000%	17.388%	35.265%	0.000%	0.000%	1.204%	0.000%	0.740%	6.200%	17.899%	0.000%	0.000%	21.325%	0.000%	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%	26.828%	0.000%	0.000%	0.000%	1.860%	0.000%	1.142%	9.579%	27.650%	0.000%	0.000%	32.941%	0.000%	0.000%

TYCOS Mid-State Telephone Co.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
BASIS FOR NETWORK SUPPORT EXPENSE																					
1		GEN SUPPORT, COE, IOT AND C&WF	\$9,371,599	VARIOUS	\$0	\$4,322,242	\$1,574,166	\$0	\$0	\$53,740	\$43,175	\$53,372	\$596,138	\$798,915	\$658,023	\$652	\$1,271,176	\$0	\$0	\$0	\$0
2		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3		TOTAL	\$9,371,599		\$0	\$4,322,242	\$1,574,166	\$0	\$0	\$53,740	\$43,175	\$53,372	\$596,138	\$798,915	\$658,023	\$652	\$1,271,176	\$0	\$0	\$0	\$0
4		% DISTRIBUTION	100.000%		0.000%	46.121%	16.797%	0.000%	0.000%	0.573%	0.461%	0.570%	6.361%	8.525%	7.021%	0.007%	13.564%	0.000%	0.000%	0.000%	0.000%
PLANT SPECIFIC EXPENSES																					
5		GENERAL SUPPORT EXPENSE																			
6	6110	NETWORK SUPPORT	\$1,055	LN 4	\$0	\$486	\$177	\$0	\$0	\$6	\$5	\$6	\$67	\$90	\$74	\$0	\$143	\$0	\$0	\$0	\$0
7	6120	GENERAL SUPPORT	\$90,369	A-3,LN 5	\$0	\$41,631	\$15,181	\$0	\$0	\$517	\$416	\$514	\$5,737	\$7,686	\$6,343	\$110	\$12,235	\$0	\$0	\$0	\$0
8		TOTAL GENERAL SUPPORT EXP	\$91,424		\$0	\$42,117	\$15,358	\$0	\$0	\$523	\$421	\$520	\$5,804	\$7,776	\$6,417	\$110	\$12,378	\$0	\$0	\$0	\$0
9		% DISTRIBUTION	100.000%		0.000%	46.068%	16.799%	0.000%	0.000%	0.572%	0.460%	0.569%	6.348%	8.505%	7.019%	0.120%	13.539%	0.000%	0.000%	0.000%	0.000%
10		CENTRAL OFFICE EXPENSE																			
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$77,329	A-4,LN 47	\$0	\$0	\$77,329	\$0	\$0	\$0	\$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	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$67,406	A-4,LN 48	\$0	\$18,084	\$0	\$0	\$0	\$1,254	\$0	\$770	\$6,457	\$18,638	\$0	\$0	\$22,204	\$0	\$0	\$0	\$0
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$144,735		\$0	\$18,084	\$77,329	\$0	\$0	\$1,254	\$0	\$770	\$6,457	\$18,638	\$0	\$0	\$22,204	\$0	\$0	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	12.494%	53.428%	0.000%	0.000%	0.866%	0.000%	0.532%	4.461%	12.877%	0.000%	0.000%	15.341%	0.000%	0.000%	0.000%	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	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$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	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$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	\$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%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$72,656	A-5,LN 22	\$0	\$52,513	\$0	\$0	\$0	\$0	\$639	\$302	\$4,726	\$0	\$9,746	\$0	\$4,730	\$0	\$0	\$0	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$308,814		\$0	\$112,714	\$92,687	\$0	\$0	\$1,777	\$1,060	\$1,591	\$16,986	\$26,413	\$16,163	\$110	\$39,313	\$0	\$0	\$0	\$0
26		% DISTRIBUTION	100.000%		0.000%	36.499%	30.014%	0.000%	0.000%	0.575%	0.343%	0.515%	5.501%	8.553%	5.234%	0.036%	12.730%	0.000%	0.000%	0.000%	0.000%

TYCOS Mid-State 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 INFO	TRANSPORT TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
1		CENTRAL OFFICE EQUIPMENT	\$4,207,935	A-4,LN 38	\$0	\$730,815	\$1,483,935	\$0	\$0	\$50,665	\$0	\$31,119	\$260,875	\$753,199	\$0	\$0	\$897,328	\$0	\$0	\$0	\$0
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$4,626,333	A-5,LN 21	\$0	\$3,343,891	\$0	\$0	\$0	\$40,701	\$19,197	\$301,143	\$0	\$620,318	\$0	\$301,083	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$8,834,267		\$0	\$4,074,706	\$1,483,935	\$0	\$0	\$50,665	\$40,701	\$50,316	\$562,017	\$753,199	\$620,318	\$0	\$1,198,411	\$0	\$0	\$0	\$0
5		% DISTRIBUTION	100.000%		0.000%	46.124%	16.797%	0.000%	0.000%	0.574%	0.461%	0.570%	6.362%	8.526%	7.022%	0.000%	13.565%	0.000%	0.000%	0.000%	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	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$192,821	LN 5	\$0	\$88,936	\$32,432	\$0	\$0	\$1,104	\$899	\$1,098	\$12,256	\$16,419	\$13,550	\$0	\$26,138	\$0	\$0	\$0	\$0
8	6540	ACCESS /USF EXPENSE	\$75,811	DIRECT	\$0	\$75,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																			
10		GENERAL SUPPORT	\$31,193	A-3,LN 5	\$0	\$14,370	\$5,242	\$0	\$0	\$178	\$144	\$177	\$1,980	\$2,652	\$2,190	\$38	\$4,223	\$0	\$0	\$0	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$42,712	A-4,LN 47	\$0	\$0	\$42,712	\$0	\$0	\$0	\$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	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$261,936	A-4,LN 48	\$0	\$70,274	\$0	\$0	\$0	\$4,872	\$0	\$2,982	\$25,086	\$72,426	\$0	\$0	\$86,286	\$0	\$0	\$0	\$0
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$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	\$0	\$0	\$0
16		CABLE AND WIRE FACILITIES	\$228,942	A-5,LN 22	\$0	\$165,479	\$0	\$0	\$0	\$2,014	\$950	\$14,903	\$0	\$30,697	\$0	\$14,899	\$0	\$0	\$0	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$564,783		\$0	\$250,123	\$47,954	\$0	\$0	\$5,050	\$2,158	\$4,120	\$41,969	\$75,079	\$32,887	\$38	\$105,407	\$0	\$0	\$0	\$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	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$564,783		\$0	\$250,123	\$47,954	\$0	\$0	\$5,050	\$2,158	\$4,120	\$41,969	\$75,079	\$32,887	\$38	\$105,407	\$0	\$0	\$0	\$0
20		% DISTRIBUTION	100.000%		0.000%	44.286%	8.491%	0.000%	0.000%	0.894%	0.382%	0.729%	7.431%	13.293%	5.823%	0.007%	18.663%	0.000%	0.000%	0.000%	0.000%
AMORTIZATION EXPENSE																					
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$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	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$27,868	A-3,LN 10	\$0	\$12,853	\$4,687	\$0	\$0	\$160	\$128	\$159	\$1,771	\$2,373	\$1,958	\$2	\$3,777	\$0	\$0	\$0	\$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	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$27,868		\$0	\$12,853	\$4,687	\$0	\$0	\$160	\$128	\$159	\$1,771	\$2,373	\$1,958	\$2	\$3,777	\$0	\$0	\$0	\$0
28		% DISTRIBUTION	100.000%		0.000%	46.120%	16.819%	0.000%	0.000%	0.573%	0.461%	0.569%	6.355%	8.514%	7.027%	0.007%	13.554%	0.000%	0.000%	0.000%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$961,283		\$0	\$427,722	\$85,073	\$0	\$0	\$6,314	\$3,175	\$5,376	\$55,996	\$93,870	\$48,395	\$40	\$135,322	\$0	\$0	\$0	\$0
30		% DISTRIBUTION	100.000%		0.000%	49.661%	8.777%	0.000%	0.000%	0.733%	0.369%	0.624%	6.501%	10.899%	5.619%	0.005%	15.712%	0.000%	0.000%	0.000%	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	\$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	\$0	\$0	\$0
33	5240/7100/7	CABLE & WIRE FACILITIES	\$333	A-5,LN 22	\$0	\$241	\$0	\$0	\$0	\$0	\$3	\$1	\$22	\$0	\$45	\$0	\$22	\$0	\$0	\$0	\$0
34	5240/7100/7	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$333		\$0	\$241	\$0	\$0	\$0	\$0	\$3	\$1	\$22	\$0	\$45	\$0	\$22	\$0	\$0	\$0	\$0

TYCOS Mid-State Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
1	6610	CUSTOMER OPERATIONS EXPENSES	\$68,562	A-3,LN 10	\$0	\$31,621	\$11,532	\$0	\$0	\$393	\$316	\$390	\$4,357	\$5,837	\$4,818	\$5	\$9,293	\$0	\$0	\$0	\$0
2		MARKETING																			
3	6621	TELEPHONE OPERATOR SERVICES																			
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATOR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$84	DIRECT	\$0	\$0	\$0	\$0	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	ALL OTHER																			
7	1.0	LOCAL BUSINESS OFFICE																			
8		- END USER SVC ORDER PROCESSING																			
9		- PRESUBSCRIPTION	\$4,850	A-3,LN 22	\$0	\$3,466	\$1,264	\$0	\$0	\$43	\$35	\$43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$2,039	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,039	\$0	\$0	\$0	\$0	\$0
11		- END USER PAYMENT & COLLECTION	\$5,981	AL-1,LN 13	\$0	\$1,875	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,106	\$0	\$0	\$0	\$0	\$0
12		- END USER BILLING INQUIRY	\$1,934	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,934	\$0	\$0	\$0	\$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	\$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	\$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	\$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	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$14,805		\$0	\$5,341	\$1,264	\$0	\$0	\$43	\$35	\$43	\$0	\$0	\$0	\$8,080	\$0	\$0	\$0	\$0	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																			
19		- MESSAGE PROCESSING																			
20		- TOLL TICKET PROCESSING	\$626	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$626	\$0	\$0	\$0	\$0	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$14,788	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,788	\$0	\$0	\$0	\$0	\$0
23		- END USER COMMON LINE	\$2,610	DIRECT	\$0	\$2,610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$11,482	A-3,LN 24	\$0	\$0	\$3,585	\$0	\$0	\$122	\$98	\$121	\$1,354	\$1,814	\$1,498	\$0	\$2,889	\$0	\$0	\$0	\$0
25		SUBTOTAL CUSTOMER SERVICES	\$29,506		\$0	\$2,610	\$3,585	\$0	\$0	\$122	\$98	\$121	\$1,354	\$1,814	\$1,498	\$15,414	\$2,889	\$0	\$0	\$0	\$0
26		TOTAL CAT 1 AND CAT 2	\$44,310		\$0	\$7,950	\$4,848	\$0	\$0	\$165	\$133	\$164	\$1,354	\$1,814	\$1,498	\$23,494	\$2,889	\$0	\$0	\$0	\$0
27		% DISTRIBUTION	100.000%		0.000%	17.943%	10.942%	0.000%	0.000%	0.373%	0.300%	0.370%	3.057%	4.087%	3.380%	53.021%	6.519%	0.000%	0.000%	0.000%	0.000%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$19,415	LN 34	\$0	\$3,477	\$2,120	\$0	\$37	\$72	\$58	\$72	\$592	\$794	\$655	\$10,275	\$1,263	\$0	\$0	\$0	\$0
29		TOTAL SERVICES EXPENSE	\$63,810		\$0	\$11,427	\$6,968	\$0	\$121	\$237	\$191	\$236	\$1,947	\$2,608	\$2,153	\$33,768	\$4,152	\$0	\$0	\$0	\$0
30		% DISTRIBUTION	100.000%		0.000%	17.909%	10.921%	0.000%	0.190%	0.372%	0.299%	0.370%	3.051%	4.087%	3.374%	52.921%	6.507%	0.000%	0.000%	0.000%	0.000%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$132,371		\$0	\$43,048	\$18,501	\$0	\$121	\$630	\$507	\$626	\$6,304	\$8,445	\$6,971	\$33,773	\$13,445	\$0	\$0	\$0	\$0
32		% DISTRIBUTION	100.000%		0.000%	32.521%	13.976%	0.000%	0.092%	0.476%	0.383%	0.473%	4.762%	6.380%	5.266%	25.514%	10.157%	0.000%	0.000%	0.000%	0.000%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$44,395		\$0	\$7,950	\$4,848	\$0	\$84	\$165	\$133	\$164	\$1,354	\$1,814	\$1,498	\$23,494	\$2,889	\$0	\$0	\$0	\$0
34		% DISTRIBUTION	100.000%		0.000%	17.909%	10.921%	0.000%	0.190%	0.372%	0.299%	0.370%	3.051%	4.087%	3.374%	52.921%	6.507%	0.000%	0.000%	0.000%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001193967	0.00992155	0.040765483	0.0363317	0.036707395	0.582799	0.06871353				

TYCOS Mid-State 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	TRAFFIC SENSITIVE				SPECIAL ACCESS				B&C	WBI	OPERATOR	SWITCH	TRANSPORT	OTHER	
						CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON TRANSPORT TERM	DEDICATED TRANSPORT TERM	CHANNEL MILEAGE TERM	CHANNEL MILEAGE FACILITY								
1		BIG THREE EXPENSES																		
2		PLANT SPECIFIC EXPENSE	\$308,814	A-9, LN 25	\$0	\$112,714	\$92,687	\$0	\$0	\$1,777	\$1,060	\$1,591	\$16,986	\$26,413	\$16,163	\$110	\$39,313	\$0	\$0	\$0
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		NETWORK OPERATIONS EXPENSE	\$192,821	A-10, LN 8	\$0	\$88,936	\$32,432	\$0	\$0	\$1,104	\$889	\$1,098	\$12,256	\$16,419	\$13,550	\$0	\$26,138	\$0	\$0	\$0
5		ACCESS CHARGE EXPENSE	\$75,811	A-10, LN 9	\$0	\$75,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6		CUSTOMER OPERATIONS EXPENSE	\$132,371	A-11, LN 31	\$0	\$43,048	\$18,501	\$0	\$121	\$630	\$507	\$626	\$6,304	\$8,445	\$6,971	\$33,773	\$13,445	\$0	\$0	\$0
7		TOTAL BIG THREE EXPENSES	\$709,817		\$0	\$320,509	\$143,619	\$0	\$121	\$3,511	\$2,456	\$3,315	\$35,546	\$51,277	\$36,683	\$33,883	\$78,895	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	45.154%	20.233%	0.000%	0.017%	0.495%	0.346%	0.467%	5.008%	7.224%	5.168%	4.774%	11.115%	0.000%	0.000%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																		
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10		GENERAL AND ADMINISTRATIVE	\$324,325	LN 7	\$0	\$146,445	\$65,623	\$0	\$55	\$1,604	\$1,122	\$1,515	\$16,241	\$23,429	\$16,762	\$15,482	\$36,047	\$0	\$0	\$0
11		TOTAL CORPORATE OPERATIONS	\$324,325		\$0	\$146,445	\$65,623	\$0	\$55	\$1,604	\$1,122	\$1,515	\$16,241	\$23,429	\$16,762	\$15,482	\$36,047	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	45.154%	20.234%	0.000%	0.017%	0.495%	0.346%	0.467%	5.008%	7.224%	5.168%	4.774%	11.115%	0.000%	0.000%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$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	\$0	
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$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	\$0	
17		TOTAL	\$0		\$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	\$0	
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(\$5)	A-3, LN 10	\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$0	
21		TOTAL	(\$5)		\$0	(\$2)	(\$1)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$1)	\$0	\$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	\$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	\$0	
25	7240	OTHER OPERATING TAXES	\$13,868	A-3, LN 10	\$0	\$6,396	\$2,332	\$0	\$0	\$79	\$64	\$79	\$881	\$1,181	\$974	\$1	\$1,880	\$0	\$0	
26		TOTAL OPERATING TAXES	\$13,868		\$0	\$6,396	\$2,332	\$0	\$0	\$79	\$64	\$79	\$881	\$1,181	\$974	\$1	\$1,880	\$0	\$0	

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	\$5,609,857	S-2, LN 35	\$0	\$1,221,253	\$0	\$886,510	\$866,333	\$841,310	\$80	\$3	\$0	\$0	\$1,794,368
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	\$631,109	LN1*LN 2	\$0	\$137,391	\$0	\$99,732	\$97,462	\$94,647	\$9	\$0	\$0	\$0	\$201,866
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	\$631,109	LN3-LN4	\$0	\$137,391	\$0	\$99,732	\$97,462	\$94,647	\$9	\$0	\$0	\$0	\$201,866
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$339,834	LN 28	\$0	\$73,981	\$0	\$53,703	\$52,481	\$50,965	\$5	\$0	\$0	\$0	\$108,699
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	\$339,834	LN 6-LN 7	\$0	\$73,981	\$0	\$53,703	\$52,481	\$50,965	\$5	\$0	\$0	\$0	\$108,699
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$105,492	LN 33	\$0	\$22,965	\$0	\$16,671	\$16,291	\$15,821	\$2	\$0	\$0	\$0	\$33,743
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	\$105,492	LN 9-LN 10	\$0	\$22,965	\$0	\$16,671	\$16,291	\$15,821	\$2	\$0	\$0	\$0	\$33,743
13	OPERATING EXPENSE AND TAX	\$4,531,056	S-8, LN 20	\$0	\$1,077,455	\$0	\$562,374	\$703,008	\$684,565	\$3,714	\$127	\$0	\$0	\$1,499,814
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	\$5,607,492	5+8+11thru15	\$0	\$1,311,792	\$0	\$732,480	\$869,242	\$845,997	\$3,730	\$128	\$0	\$0	\$1,844,122
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	34.41%	34.41%	34.41%	34.41%	0.00%	0.00%	34.41%
18	GROSS RECEIPTS/PSC TAX	\$1,226,280	LN 16*LN 17	\$0	\$0	\$0	\$0	\$299,149	\$291,150	\$1,284	\$44	\$0	\$0	\$634,654
19	TOTAL REVENUE REQUIREMENT	\$6,833,772		\$0	\$1,311,792	\$0	\$732,480	\$1,168,392	\$1,137,147	\$5,013	\$172	\$0	\$0	\$2,478,776

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	\$631,109	LN 3	\$0	\$137,391	\$0	\$99,732	\$97,462	\$94,647	\$9	\$0	\$0	\$0	\$201,866
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	(\$12)	S-12, LN 25+26	\$0	(\$3)	\$0	(\$2)	(\$2)	(\$2)	\$0	\$0	\$0	\$0	(\$4)
23	TOTAL INCOME ADJUSTMENTS	(\$12)	LN 21+22	\$0	(\$3)	\$0	(\$2)	(\$2)	(\$2)	\$0	\$0	\$0	\$0	(\$4)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$631,121		\$0	\$137,394	\$0	\$99,734	\$97,464	\$94,649	\$9	\$0	\$0	\$0	\$201,870
26	FEDERAL INCOME TAX @	\$339,834	LN 25*FIT	\$0	\$73,981	\$0	\$53,703	\$52,481	\$50,965	\$5	\$0	\$0	\$0	\$108,699
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	\$339,834	LN26-LN27	\$0	\$73,981	\$0	\$53,703	\$52,481	\$50,965	\$5	\$0	\$0	\$0	\$108,699
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$970,956	LN25+LN28-S-12	\$0	\$211,375	\$0	\$153,437	\$149,945	\$145,614	\$14	\$0	\$0	\$0	\$310,570
31	STATE INCOME TAX @	\$105,492	LN 30*SIIT	\$0	\$22,965	\$0	\$16,671	\$16,291	\$15,821	\$2	\$0	\$0	\$0	\$33,743
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	\$105,492		\$0	\$22,965	\$0	\$16,671	\$16,291	\$15,821	\$2	\$0	\$0	\$0	\$33,743

TYCOS Mid-State 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	\$1,487,256	S-3, LN 10	\$0	\$346,945	\$0	\$190,618	\$241,557	\$234,761	\$0	\$0	\$0	\$0	\$473,376	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$3,577,730	S-4, LN 52	\$0	\$1,483,935	\$0	\$0	\$772,003	\$747,710	\$0	\$0	\$0	\$0	\$574,083	\$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	\$5,516,906	S-4, LN 78	\$0	\$812,599	\$0	\$1,911,401	\$641,664	\$615,729	\$0	\$0	\$0	\$0	\$1,535,513	\$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	\$15,345,494	S-5, LN 42	\$0	\$3,403,790	\$0	\$1,222,543	\$2,555,390	\$2,493,955	\$0	\$0	\$0	\$0	\$5,669,816	\$0
7	TANGIBLE ASSETS		2680	\$0	S-3, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTANGIBLE ASSETS		2690	\$294,442	S-3, LN 36	\$0	\$68,687	\$0	\$37,738	\$47,823	\$46,477	\$0	\$0	\$0	\$0	\$93,717	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$26,221,828		\$0	\$6,115,955	\$0	\$3,362,300	\$4,258,436	\$4,138,631	\$0	\$0	\$0	\$0	\$8,346,506	\$0
10	% DISTRIBUTION			100.000%		0.000%	23.324%	0.000%	12.823%	16.240%	15.783%	0.000%	0.000%	0.000%	0.000%	31.830%	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	\$643,763	S-6, LN 15	\$0	\$150,028	\$0	\$82,728	\$104,494	\$101,554	\$0	\$0	\$0	\$0	\$204,960	\$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			\$26,865,591		\$0	\$6,265,983	\$0	\$3,445,027	\$4,362,929	\$4,240,185	\$0	\$0	\$0	\$0	\$8,551,466	\$0
18	% DISTRIBUTION			100.000%		0.000%	23.323%	0.000%	12.823%	16.240%	15.783%	0.000%	0.000%	0.000%	0.000%	31.831%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$20,876,667	S-7, LN 18	\$0	\$4,965,398	\$0	\$2,511,097	\$3,431,610	\$3,335,785	\$0	\$0	\$0	\$0	\$6,632,777	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME		3600	\$0	S-7, LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$491,990	S-7, LN 32	\$0	\$114,845	\$0	\$62,930	\$79,943	\$77,694	\$0	\$0	\$0	\$0	\$156,578	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$25,351	S-7, LN 38	\$0	\$5,825	\$0	\$2,538	\$4,086	\$3,987	\$36	\$1	\$0	\$0	\$8,879	\$0
26	NET TELEPHONE PLANT			\$5,471,583		\$0	\$1,179,915	\$0	\$868,463	\$847,291	\$822,720	(\$36)	(\$1)	\$0	\$0	\$1,753,232	\$0
27	% DISTRIBUTION			100.000%		0.000%	21.564%	0.000%	15.872%	15.485%	15.036%	-0.001%	0.000%	0.000%	0.000%	32.043%	0.000%
28	MATERIALS AND SUPPLIES		1220	\$23,486	S-6, LN 31	\$0	\$5,209	\$0	\$1,871	\$3,911	\$3,817	\$0	\$0	\$0	\$0	\$8,677	\$0
29	INVESTMENT IN NONAFFILIATED CO'S		1402	\$0	S-6, LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS		1410	\$0	S-6, LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6, LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT		1439	\$0	S-6, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6, LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$114,788		\$0	\$36,129	\$0	\$16,176	\$15,131	\$14,773	\$116	\$4	\$0	\$0	\$32,458	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$5,609,857		\$0	\$1,221,253	\$0	\$886,510	\$866,333	\$841,310	\$80	\$3	\$0	\$0	\$1,794,368	\$0
36	% DISTRIBUTION			100.000%		0.000%	21.770%	0.000%	15.803%	15.443%	14.997%	0.001%	0.000%	0.000%	0.000%	31.986%	0.000%

TYCOS Mid-State Telephone Co.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$1,645,783		\$0	\$378,167	\$0	\$164,693	\$265,251	\$258,830	\$2,344	\$80	\$0	\$0	\$576,419	\$0
3	% DISTRIBUTION			100.000%		0.000%	22.978%	0.000%	10.007%	16.117%	15.727%	0.142%	0.005%	0.000%	0.000%	35.024%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$24,440,130		\$0	\$5,700,323	\$0	\$3,133,944	\$3,969,057	\$3,857,393	\$0	\$0	\$0	\$0	\$7,779,412	\$0
6	% DISTRIBUTION			100.000%		0.000%	23.324%	0.000%	12.823%	16.240%	15.783%	0.000%	0.000%	0.000%	0.000%	31.830%	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)			\$1,446,931	LN 6+DIRECT	\$0	\$337,520	\$0	\$185,476	\$234,999	\$228,388	\$0	\$0	\$0	\$0	\$460,548	\$0
9	GENERAL PURPOSE COMPUTERS			\$40,325	LN 6+DIRECT	\$0	\$9,425	\$0	\$5,142	\$6,557	\$6,373	\$0	\$0	\$0	\$0	\$12,828	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,487,256		\$0	\$346,945	\$0	\$190,618	\$241,557	\$234,761	\$0	\$0	\$0	\$0	\$473,376	\$0
11	% DISTRIBUTION			100.000%		0.000%	23.328%	0.000%	12.817%	16.242%	15.785%	0.000%	0.000%	0.000%	0.000%	31.829%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$25,927,386		\$0	\$6,047,268	\$0	\$3,324,562	\$4,210,613	\$4,092,154	\$0	\$0	\$0	\$0	\$8,252,788	\$0
14	% DISTRIBUTION			100.000%		0.000%	23.324%	0.000%	12.823%	16.240%	15.783%	0.000%	0.000%	0.000%	0.000%	31.830%	0.000%
TANGIBLE ASSETS																	
CAPITAL LEASES																	
15	GENERAL SUPPORT	2681		\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS	2682		\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	GENERAL SUPPORT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	CENTRAL OFFICE EQUIP			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INFORMATION ORIG/TERM			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	% 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%
30																	
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$25,927,386		\$0	\$6,047,268	\$0	\$3,324,562	\$4,210,613	\$4,092,154	\$0	\$0	\$0	\$0	\$8,252,788	\$0
33	% DISTRIBUTION			100.000%		0.000%	23.324%	0.000%	12.823%	16.240%	15.783%	0.000%	0.000%	0.000%	0.000%	31.830%	0.000%
INTANGIBLE ASSETS																	
34	ALLOCATED	2690		\$294,442	LN 33	\$0	\$68,687	\$0	\$37,738	\$47,823	\$46,477	\$0	\$0	\$0	\$0	\$93,717	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$294,442		\$0	\$68,687	\$0	\$37,738	\$47,823	\$46,477	\$0	\$0	\$0	\$0	\$93,717	\$0
37	% DISTRIBUTION			100.000%		0.000%	23.328%	0.000%	12.817%	16.242%	15.785%	0.000%	0.000%	0.000%	0.000%	31.829%	0.000%

TYCOS Mid-State 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	\$3,577,730	LN 13	\$0	\$1,483,935	\$0	\$0	\$772,003	\$747,710	\$0	\$0	\$0	\$0	\$574,083	\$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			\$3,577,730		\$0	\$1,483,935	\$0	\$0	\$772,003	\$747,710	\$0	\$0	\$0	\$0	\$574,083	\$0
51	% DISTRIBUTION			100.000%		0.000%	41.477%	0.000%	0.000%	21.578%	20.899%	0.000%	0.000%	0.000%	0.000%	16.046%	0.000%
52	TOTAL SWITCHING EQUIPMENT			\$3,577,730		\$0	\$1,483,935	\$0	\$0	\$772,003	\$747,710	\$0	\$0	\$0	\$0	\$574,083	\$0
53	% DISTRIBUTION			100.000%		0.000%	41.477%	0.000%	0.000%	21.578%	20.899%	0.000%	0.000%	0.000%	0.000%	16.046%	0.000%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$444,941	AL-1.LN12	\$0	\$3,356	\$0	\$202,173	\$3,538	\$3,480	\$0	\$0	\$0	\$0	\$232,393	\$0
56	EXCH TRUNK - EAS		4.121	\$86,199	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$86,199	\$0
57	4.11D - DSL EQUIP		4.11 DSI	\$897,328	DIRECT	\$0	\$0	\$0	\$897,328	\$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	\$2,928,723	AL-1.LN 2	\$0	\$730,815	\$0	\$5,464	\$540,832	\$531,741	\$0	\$0	\$0	\$0	\$1,119,871	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$53,237	DIRECT	\$0	\$0	\$0	\$53,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$4,410,427		\$0	\$734,171	\$0	\$1,158,203	\$544,370	\$535,221	\$0	\$0	\$0	\$0	\$1,438,462	\$0
63	% DISTRIBUTION			100.000%		0.000%	16.646%	0.000%	26.261%	12.343%	12.135%	0.000%	0.000%	0.000%	0.000%	32.615%	0.000%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$56,888	DIRECT	\$0	\$0	\$0	\$56,888	\$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	\$694,896	AL-1.LN14	\$0	\$0	\$0	\$694,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$169,762	AL-1.LN6	\$0	\$54,459	\$0	\$1,415	\$57,417	\$56,472	\$0	\$0	\$0	\$0	\$0	\$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			\$864,658		\$0	\$54,459	\$0	\$696,311	\$57,417	\$56,472	\$0	\$0	\$0	\$0	\$0	\$0
71	% DISTRIBUTION			100.000%		0.000%	6.298%	0.000%	80.530%	6.640%	6.531%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$184,933	LN 15+DIRECT	\$0	\$23,969	\$0	\$0	\$39,877	\$24,036	\$0	\$0	\$0	\$0	\$97,051	\$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			\$184,933		\$0	\$23,969	\$0	\$0	\$39,877	\$24,036	\$0	\$0	\$0	\$0	\$97,051	\$0
76	% DISTRIBUTION			100.000%		0.000%	12.961%	0.000%	0.000%	21.563%	12.997%	0.000%	0.000%	0.000%	0.000%	52.479%	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			\$5,516,906		\$0	\$812,599	\$0	\$1,911,401	\$641,664	\$615,729	\$0	\$0	\$0	\$0	\$1,535,513	\$0
79	% DISTRIBUTION			100.000%		0.000%	14.729%	0.000%	34.646%	11.631%	11.161%	0.000%	0.000%	0.000%	0.000%	27.833%	0.000%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$9,094,636		\$0	\$2,296,534	\$0	\$1,911,401	\$1,413,667	\$1,363,439	\$0	\$0	\$0	\$0	\$2,109,596	\$0
81	% DISTRIBUTION			100.000%		0.000%	25.252%	0.000%	21.017%	15.544%	14.992%	0.000%	0.000%	0.000%	0.000%	23.196%	0.000%

TYCOS Mid-State 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%	18.501%	18.190%	0.000%	0.000%	0.000%	0.000%	38.309%	0.000%
2	RELATIVE MOUS - 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%	24.953%	0.000%	0.186%	18.467%	18.156%	0.000%	0.000%	0.000%	0.000%	38.238%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.754%	0.000%	45.453%	0.795%	0.782%	0.000%	0.000%	0.000%	0.000%	52.216%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	30.304%	0.000%	0.858%	37.891%	30.947%	0.000%	0.000%	0.000%	0.000%	0.000%	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%	12.961%	0.000%	0.000%	21.563%	12.997%	0.000%	0.000%	0.000%	0.000%	52.479%	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 ORIGIN/TERMINATION				2310													
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$13,400,513	LN 3	\$0	\$3,343,891	\$0	\$24,949	\$2,474,613	\$2,433,015	\$0	\$0	\$0	\$0	\$5,124,045	\$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	\$13,400,513		\$0	\$3,343,891	\$0	\$24,949	\$2,474,613	\$2,433,015	\$0	\$0	\$0	\$0	\$5,124,045	\$0
22	EXCHANGE WIDEBAND - JOINT			\$607,796	LN 4	\$0	\$4,584	\$0	\$276,193	\$4,833	\$4,754	\$0	\$0	\$0	\$0	\$317,431	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$301,083	DIRECT	\$0	\$0	\$0	\$301,083	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$908,878		\$0	\$4,584	\$0	\$577,276	\$4,833	\$4,754	\$0	\$0	\$0	\$0	\$317,431	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$161,919	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161,919	\$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	\$161,919		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$161,919	\$0
28	INTEREXCHANGE WIDEBAND			\$619,216	LN 5	\$0	\$0	\$0	\$619,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$619,216		\$0	\$0	\$0	\$619,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$128,401	LN 6	\$0	\$38,910	\$0	\$1,102	\$48,652	\$39,736	\$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	\$128,401		\$0	\$38,910	\$0	\$1,102	\$48,652	\$39,736	\$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			\$126,567	LN 8	\$0	\$16,404	\$0	\$0	\$27,292	\$16,450	\$0	\$0	\$0	\$0	\$66,421	\$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	\$126,567		\$0	\$16,404	\$0	\$0	\$27,292	\$16,450	\$0	\$0	\$0	\$0	\$66,421	\$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			\$15,345,494		\$0	\$3,403,790	\$0	\$1,222,543	\$2,555,390	\$2,493,955	\$0	\$0	\$0	\$0	\$5,669,816	\$0
43	% DISTRIBUTION			100.000%		0.000%	22.181%	0.000%	7.967%	16.652%	16.252%	0.000%	0.000%	0.000%	0.000%	36.948%	0.000%

TYCOS Mid-State Telephone Co.

S-7,1of1

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

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	GENERAL SUPPORT FACILITIES	2110		100.000%	S-3.LN 11	0.000%	23.327%	0.000%	12.818%	16.241%	15.784%	0.000%	0.000%	0.000%	0.000%	31.829%	0.000%
2	CENTRAL OFFICE EQUIPMENT	2230		100.000%	S-4.LN 81	0.000%	25.266%	0.000%	20.999%	15.549%	14.997%	0.000%	0.000%	0.000%	0.000%	23.189%	0.000%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.000%	S-5.LN 18	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CABLE & WIRE FACILITIES	2410		100.000%	S-5.LN 43	0.000%	22.181%	0.000%	7.967%	16.652%	16.252%	0.000%	0.000%	0.000%	0.000%	36.947%	0.000%
5	GEN SUPPORT, COE, IOT AND C&WF			100.000%	S-3.LN 14	0.000%	23.327%	0.000%	12.818%	16.241%	15.784%	0.000%	0.000%	0.000%	0.000%	31.829%	0.000%
6	CAPITAL LEASES	2681		0.000%	S-3.LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	LEASEHOLD IMPROVEMENTS	2682		0.000%	S-3.LN 28	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	TANGIBLE ASSETS	2680		0.000%	S-3.LN 30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	PLANT HELD FOR FUTURE USE	2002		0.000%	S-6.LN 9	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.000%	S-6.LN 27	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$936,121	LN 1+DIRECT	\$0	\$218,335	\$0	\$120,042	\$152,024	\$147,747	\$0	\$0	\$0	\$0	\$297,973	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$3,210,946	S-4.LN3+DIR	\$0	\$1,331,804	\$0	\$0	\$692,858	\$671,056	\$0	\$0	\$0	\$0	\$515,228	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4.LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$3,966,096	S-4.LN79+DIR	\$0	\$584,174	\$0	\$1,374,152	\$461,290	\$442,645	\$0	\$0	\$0	\$0	\$1,103,835	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$12,763,504	LN 4+DIRECT	\$0	\$2,831,086	\$0	\$1,016,903	\$2,125,438	\$2,074,337	\$0	\$0	\$0	\$0	\$4,715,740	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$20,876,667		\$0	\$4,965,398	\$0	\$2,511,097	\$3,431,610	\$3,335,785	\$0	\$0	\$0	\$0	\$6,632,777	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUMULATED AMORTIZATION TANGIBLE ASSETS	3400															
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3.LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	NET OPERATING DEFERRED INC TAX	4100&															
27	GENERAL SUPPORT	4340		\$16,200	LN 1+DIRECT	\$0	\$3,784	\$0	\$2,069	\$2,633	\$2,559	\$0	\$0	\$0	\$0	\$5,154	\$0
28	CENTRAL OFFICE EQUIP			\$163,862	LN 2+DIRECT	\$0	\$41,467	\$0	\$34,325	\$25,504	\$24,598	\$0	\$0	\$0	\$0	\$37,968	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$277,231	LN 4+DIRECT	\$0	\$61,494	\$0	\$22,098	\$46,168	\$45,057	\$0	\$0	\$0	\$0	\$102,414	\$0
31	UNDISTRIBUTED			\$34,698	LN 5+DIRECT	\$0	\$8,100	\$0	\$4,439	\$5,638	\$5,479	\$0	\$0	\$0	\$0	\$11,042	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$491,990		\$0	\$114,845	\$0	\$62,930	\$79,943	\$77,694	\$0	\$0	\$0	\$0	\$156,578	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$25,351	S-3.LN 3	\$0	\$5,825	\$0	\$2,538	\$4,086	\$3,987	\$36	\$1	\$0	\$0	\$8,879	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$25,351		\$0	\$5,825	\$0	\$2,538	\$4,086	\$3,987	\$36	\$1	\$0	\$0	\$8,879	\$0

TYCOS Mid-State 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	100.00%	S-3.LN 11	0.00%	23.327%	0.00%	12.818%	16.241%	15.784%	0.00%	0.00%	0.00%	0.00%	31.829%	0.00%
2	CENTRAL OFFICE EQUIPMENT			100.00%	S-4.LN 81	0.00%	25.266%	0.00%	20.999%	15.549%	14.997%	0.00%	0.00%	0.00%	0.00%	23.189%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5.LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.00%	S-5.LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT		2310	0.00%	S-5.LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES		2410	100.00%	S-5.LN 43	0.00%	22.181%	0.00%	7.967%	16.652%	16.252%	0.00%	0.00%	0.00%	0.00%	36.947%	0.00%
	GENERAL SUPPORT EXPENSE																
7	NETWORK SUPPORT		6110	\$2,918	LN 1+DIRECT	\$0	\$681	\$0	\$374	\$474	\$461	\$0	\$0	\$0	\$0	\$929	\$0
8	GENERAL SUPPORT		6120	\$249,649	LN 1+DIRECT	\$0	\$58,241	\$0	\$31,992	\$40,549	\$39,408	\$0	\$0	\$0	\$0	\$79,459	\$0
9	TOTAL GENERAL SUPPORT EXP			\$252,567		\$0	\$58,922	\$0	\$32,366	\$41,023	\$39,869	\$0	\$0	\$0	\$0	\$80,368	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.329%	0.00%	12.815%	16.242%	15.785%	0.00%	0.00%	0.00%	0.00%	31.828%	0.00%
	CENTRAL OFFICE EXPENSE																
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$167,152	LN 2+DIRECT	\$0	\$42,246	\$0	\$35,083	\$25,996	\$25,072	\$0	\$0	\$0	\$0	\$38,756	\$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	\$145,704	LN 2+DIRECT	\$0	\$36,824	\$0	\$30,582	\$22,660	\$21,855	\$0	\$0	\$0	\$0	\$33,783	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$312,856		\$0	\$79,069	\$0	\$65,665	\$48,656	\$46,927	\$0	\$0	\$0	\$0	\$72,538	\$0
16	% DISTRIBUTION			100.00%		0.00%	25.273%	0.00%	20.989%	15.552%	15.000%	0.00%	0.00%	0.00%	0.00%	23.186%	0.00%
	INFORMATION ORIG/TERM EXPENSE		6310														
17	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CABLE AND WIRE FACILITIES EXPENSE		6410														
23	ALLOCATED			\$240,989	LN 6	\$0	\$53,454	\$0	\$19,202	\$40,131	\$39,166	\$0	\$0	\$0	\$0	\$89,037	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$240,989		\$0	\$53,454	\$0	\$19,202	\$40,131	\$39,166	\$0	\$0	\$0	\$0	\$89,037	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.181%	0.00%	7.968%	16.653%	16.252%	0.00%	0.00%	0.00%	0.00%	36.946%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$806,412		\$0	\$191,445	\$0	\$117,233	\$129,809	\$125,962	\$0	\$0	\$0	\$0	\$241,963	\$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			\$553,845		\$0	\$132,524	\$0	\$84,867	\$88,787	\$86,093	\$0	\$0	\$0	\$0	\$161,575	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.928%	0.00%	15.323%	16.031%	15.545%	0.00%	0.00%	0.00%	0.00%	29.173%	0.00%

TYCOS Mid-State 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	100.00%	S-2, LN 10	0.000%	23.327%	0.000%	12.818%	16.241%	15.784%	0.000%	0.000%	0.000%	0.000%	31.829%	0.000%
2	CAPITAL LEASES		2681	0.000%	S-7, LN 6	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	LEASEHOLD IMPROVEMENTS		2682	0.000%	S-7, LN 7	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	TANGIBLE PROPERTY		2680	0.000%	S-3, LN 30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	INTANGIBLE PROPERTY		2690	100.00%	S-3, LN 37	0.000%	23.327%	0.000%	12.818%	16.241%	15.784%	0.000%	0.000%	0.000%	0.000%	31.829%	0.000%
6	TELEPHONE PLANT ADJUSTMENT		2005	0.000%	S-7, LN 10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.000%	23.327%	0.000%	12.818%	16.241%	15.784%	0.000%	0.000%	0.000%	0.000%	31.829%	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	\$533,770	LN 7+DIRECT	\$0	\$124,526	\$0	\$68,398	\$86,698	\$84,259	\$0	\$0	\$0	\$0	\$169,889	\$0
14	ACCESS / USF EXPENSE		6540	\$75,811	DIRECT	\$0	\$75,811	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT		6560	\$86,305	S-3, LN 11	\$0	\$20,136	\$0	\$11,058	\$14,019	\$13,624	\$0	\$0	\$0	\$0	\$27,469	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$102,978	S-4, LN 53	\$0	\$42,712	\$0	\$0	\$22,221	\$21,521	\$0	\$0	\$0	\$0	\$16,524	\$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			\$530,497	S-4, LN 79	\$0	\$78,138	\$0	\$183,798	\$61,701	\$59,207	\$0	\$0	\$0	\$0	\$147,652	\$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			\$759,400	S-5, LN 43	\$0	\$168,443	\$0	\$60,499	\$126,458	\$123,418	\$0	\$0	\$0	\$0	\$280,582	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,479,180		\$0	\$309,429	\$0	\$255,355	\$224,399	\$217,771	\$0	\$0	\$0	\$0	\$472,227	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$1,479,180		\$0	\$309,429	\$0	\$255,355	\$224,399	\$217,771	\$0	\$0	\$0	\$0	\$472,227	\$0
25	% DISTRIBUTION			100.000%		0.000%	20.919%	0.000%	17.263%	15.170%	14.722%	0.000%	0.000%	0.000%	0.000%	31.925%	0.000%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE		6563	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS		6563	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED		6563	\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS		6564	\$75,644	LN 5+DIRECT	\$0	\$17,645	\$0	\$9,697	\$12,285	\$11,940	\$0	\$0	\$0	\$0	\$24,077	\$0
30	OTHER - TPA		6565	\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$75,644		\$0	\$17,645	\$0	\$9,697	\$12,285	\$11,940	\$0	\$0	\$0	\$0	\$24,077	\$0
32	% DISTRIBUTION			100.000%		0.000%	23.326%	0.000%	12.819%	16.241%	15.784%	0.000%	0.000%	0.000%	0.000%	31.829%	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	\$1,104	S-5, LN 43+DIR	\$0	\$245	\$0	\$88	\$184	\$179	\$0	\$0	\$0	\$0	\$408	\$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			\$1,104		\$0	\$245	\$0	\$88	\$184	\$179	\$0	\$0	\$0	\$0	\$408	\$0

TYCOS Mid-State 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		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	SUBSCRIBER LINE USE (SLU)			100.000%	INPUT	0.000%	13.011%	0.000%	0.000%	13.723%	13.492%	0.000%	0.000%	0.000%	0.000%	59.774%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	27.494%	0.000%	0.000%	5.654%	13.902%	0.000%	0.000%	0.000%	0.000%	52.950%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	22.435%	0.000%	5.411%	33.797%	37.070%	1.242%	0.045%	0.000%	0.000%	0.000%	0.000%
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.910%	0.000%	0.294%	18.392%	0.192%	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%	40.283%	0.000%	9.717%	23.420%	25.688%	0.861%	0.031%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$324,777	INPUT	\$0	\$60,016	\$0	\$8,499	\$51,048	\$58,145	\$1,952	\$71	\$0	\$0	\$145,045	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$652	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$652	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$15,251	DIRECT	\$0	\$0	\$0	\$0	\$15,251	\$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			\$648	LN 3	\$0	\$84	\$0	\$0	\$89	\$87	\$0	\$0	\$0	\$0	\$387	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$648		\$0	\$84	\$0	\$0	\$89	\$87	\$0	\$0	\$0	\$0	\$387	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$4,784	DIRECT	\$0	\$4,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$32,422	LN 7	\$0	\$1,916	\$0	\$95	\$5,963	\$62	\$82	\$0	\$0	\$0	\$24,303	\$0
26	- END USER PAYMENT & COLLECTION			\$21,755	LN 4	\$0	\$5,981	\$0	\$0	\$1,230	\$3,024	\$0	\$0	\$0	\$0	\$11,519	\$0
27	- END USER BILLING INQUIRY			\$29,524	LN 8	\$0	\$1,881	\$0	\$53	\$1,003	\$0	\$39	\$0	\$0	\$0	\$26,548	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$88,483		\$0	\$14,562	\$0	\$149	\$8,196	\$3,087	\$121	\$0	\$0	\$0	\$62,370	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			\$4,224	AL-1, LN16	\$0	\$626	\$0	\$0	\$856	\$2,460	\$0	\$0	\$0	\$0	\$262	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$50,478	AL-1, LN18, LN19	\$0	\$15,055	\$0	\$0	\$4,572	\$13,139	\$0	\$0	\$0	\$0	\$17,711	\$0
38	- END USER COMMON LINE			\$2,657	DIRECT	\$0	\$2,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$22,964	LN 11	\$0	\$9,251	\$0	\$2,231	\$5,378	\$5,899	\$198	\$7	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$80,322		\$0	\$27,588	\$0	\$2,231	\$10,806	\$21,498	\$198	\$7	\$0	\$0	\$17,993	\$0
41	TOTAL CAT 1 AND CAT 2			\$168,805	LN 32+LN 40	\$0	\$42,149	\$0	\$2,380	\$19,002	\$24,584	\$319	\$7	\$0	\$0	\$80,364	\$0
42	% DISTRIBUTION			100.000%		0.000%	24.969%	0.000%	1.410%	11.257%	14.564%	0.189%	0.004%	0.000%	0.000%	47.607%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	\$48,035	LN 42+DIRECT	\$0	\$18,868	\$0	\$548	\$4,376	\$5,661	\$73	\$2	\$0	\$0	\$18,507	\$0
44	TOTAL SERVICES EXPENSE			\$233,391		\$0	\$61,101	\$0	\$2,928	\$38,718	\$30,333	\$392	\$9	\$0	\$0	\$99,909	\$0
45	% DISTRIBUTION			100.000%		0.000%	26.180%	0.000%	1.255%	16.589%	12.997%	0.168%	0.004%	0.000%	0.000%	42.808%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$558,168	LN 12+LN 44	\$0	\$121,117	\$0	\$11,428	\$89,767	\$88,478	\$2,344	\$80	\$0	\$0	\$244,955	\$0
47	% DISTRIBUTION			100.000%		0.000%	21.699%	0.000%	2.047%	16.082%	15.852%	0.420%	0.014%	0.000%	0.000%	43.885%	0.000%

TYCOS Mid-State Telephone Co.

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	\$4,308	SPF	\$0	\$1,075	\$0	\$8	\$795	\$782	\$0	\$0	\$0	\$0	\$1,647	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.954%	0.000%	0.186%	18.467%	18.156%	0.000%	0.000%	0.000%	0.000%	38.238%	0.000%
3	ALLOCATED LOOPS - CWF	\$4,308	SPF	\$0	\$1,075	\$0	\$8	\$795	\$782	\$0	\$0	\$0	\$0	\$1,647	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.954%	0.000%	0.186%	18.467%	18.156%	0.000%	0.000%	0.000%	0.000%	38.238%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$480	TOLL MOU	\$0	\$154	\$0	\$4	\$162	\$160	\$0	\$0	\$0	\$0	\$0	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	32.079%	0.000%	0.833%	33.822%	33.265%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$15,780	CMM	\$0	\$4,782	\$0	\$135	\$5,979	\$4,883	\$0	\$0	\$0	\$0	\$0	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	30.304%	0.000%	0.858%	37.891%	30.947%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$216	WB CKTS	\$0	\$2	\$0	\$131	\$2	\$2	\$0	\$0	\$0	\$0	\$80	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.749%	0.000%	60.648%	0.777%	0.777%	0.000%	0.000%	0.000%	0.000%	37.037%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$215	WB CKTS	\$0	\$2	\$0	\$98	\$2	\$2	\$0	\$0	\$0	\$0	\$112	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.754%	0.000%	45.455%	0.795%	0.782%	0.000%	0.000%	0.000%	0.000%	52.214%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$98	WB CKTS Less	\$0	\$0	\$0	\$98	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$150,663	DIRECT	\$0	\$22,321	\$0	\$0	\$30,534	\$87,744	\$0	\$0	\$0	\$0	\$10,064	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	14.815%	0.000%	0.000%	20.266%	58.239%	0.000%	0.000%	0.000%	0.000%	6.880%	0.000%
17	ALLOCATED USERS	\$11,493		\$0	\$693	\$0	\$0	\$949	\$2,726	\$0	\$0	\$0	\$0	\$7,125	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	6.030%	0.000%	0.000%	8.257%	23.719%	0.000%	0.000%	0.000%	0.000%	61.994%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	6.030%	0.000%	0.000%	8.257%	23.719%	0.000%	0.000%	0.000%	0.000%	61.994%	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	\$806,412	S-9, LN 27	\$0	\$191,445	\$0	\$117,233	\$129,809	\$125,962	\$0	\$0	\$0	\$0	\$241,963	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$609,581	VARIOUS	\$0	\$200,337	\$0	\$68,398	\$86,698	\$84,259	\$0	\$0	\$0	\$0	\$169,889	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$324,777	S-11, LN 12	\$0	\$60,016	\$0	\$8,499	\$51,048	\$58,145	\$1,952	\$71	\$0	\$0	\$145,045	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$233,391	S-11, LN 14	\$0	\$61,101	\$0	\$2,928	\$38,718	\$30,333	\$392	\$9	\$0	\$0	\$99,909	\$0
5	CORPORATE OPERATIONS EXPENSE	\$969,126	S-12, LN 13	\$0	\$227,903	\$0	\$96,303	\$155,102	\$151,347	\$1,371	\$47	\$0	\$0	\$337,054	\$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)	(\$148,776)	S-12, LN 29 + 31	\$0	\$101,830	\$0	\$76,237	(\$78,184)	(\$76,263)	(\$707)	(\$24)	\$0	\$0	(\$171,665)	\$0
10	STATE INCOME TAX (ACTUAL)	(\$38,988)	S-12, LN 32	\$0	\$26,686	\$0	\$19,979	(\$20,489)	(\$19,986)	(\$185)	(\$6)	\$0	\$0	(\$44,986)	\$0
11	OTHER OPERATING TAX	\$34,049	S-12, LN 33	\$0	\$9,824	\$0	\$4,049	\$5,132	\$4,988	\$0	\$0	\$0	\$0	\$10,057	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$3,588	RECORDS	\$0	\$0	\$0	\$0	\$354	\$683	\$0	\$0	\$0	\$0	\$2,551	\$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	\$2,793,161		\$0	\$879,141	\$0	\$393,627	\$368,189	\$359,468	\$2,823	\$97	\$0	\$0	\$789,818	\$0
17	CASH WORKING CAPITAL RATIO	4.11%		0.00%	4.11%	0.00%	4.11%	4.11%	4.11%	4.11%	4.11%	0.00%	0.00%	4.11%	
18	CASH WORKING CAPITAL	\$114,788		\$0	\$36,129	\$0	\$16,176	\$15,131	\$14,773	\$116	\$4	\$0	\$0	\$32,458	\$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	\$114,788		\$0	\$36,129	\$0	\$16,176	\$15,131	\$14,773	\$116	\$4	\$0	\$0	\$32,458	\$0