

PYCOS Nelson-Ball Ground Telephone
S-1,1c REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$6,283,471	S-2,LN 35	\$0	\$1,266,978	\$0	\$1,329,964	\$213,646	\$68,100	\$55,179	\$0	\$0	\$0	\$3,349,605
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	\$706,891	LN1*LN 2	\$0	\$142,535	\$0	\$149,621	\$24,035	\$7,661	\$6,208	\$0	\$0	\$0	\$376,831
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	\$706,891	LN3-LN4	\$0	\$142,535	\$0	\$149,621	\$24,035	\$7,661	\$6,208	\$0	\$0	\$0	\$376,831
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$380,754	LN 28	\$0	\$76,774	\$0	\$80,591	\$12,946	\$4,127	\$3,344	\$0	\$0	\$0	\$202,973
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	\$380,754	LN 6-LN 7	\$0	\$76,774	\$0	\$80,591	\$12,946	\$4,127	\$3,344	\$0	\$0	\$0	\$202,973
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$69,438	LN 33	\$0	\$14,001	\$0	\$14,697	\$2,361	\$753	\$610	\$0	\$0	\$0	\$37,016
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	\$69,438	LN 9-LN 10	\$0	\$14,001	\$0	\$14,697	\$2,361	\$753	\$610	\$0	\$0	\$0	\$37,016
13	OPERATING EXPENSE AND TAX	\$5,045,655	S-8,LN 20	\$0	\$1,233,519	\$0	\$638,622	\$304,709	\$82,760	\$31,433	\$0	\$0	\$0	\$2,754,612
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	\$6,202,738	5+8+11thru15	\$0	\$1,466,830	\$0	\$883,532	\$344,051	\$95,300	\$41,594	\$0	\$0	\$0	\$3,371,432
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	\$405	LN 16*LN 17	\$0	\$0	\$0	\$0	\$36	\$10	\$4	\$0	\$0	\$0	\$355
19	TOTAL REVENUE REQUIREMENT	\$6,203,144		\$0	\$1,466,830	\$0	\$883,532	\$344,087	\$95,310	\$41,598	\$0	\$0	\$0	\$3,371,787
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	\$706,891	LN 3	\$0	\$142,535	\$0	\$149,621	\$24,035	\$7,661	\$6,208	\$0	\$0	\$0	\$376,831
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	-\$225	S-12,LN 25+26	\$0	-\$45	\$0	-\$48	-\$7	-\$2	-\$2	\$0	\$0	\$0	-\$120
23	TOTAL INCOME ADJUSTMENTS	-\$225	LN 21+22	\$0	-\$45	\$0	-\$48	-\$7	-\$2	-\$2	\$0	\$0	\$0	-\$120
24	FEDERAL ITC AMORTIZATION	\$0	S-12,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$707,115		\$0	\$142,580	\$0	\$149,669	\$24,043	\$7,664	\$6,210	\$0	\$0	\$0	\$376,950
26	FEDERAL INCOME TAX @	35.00%	LN 25*FIT	\$0	\$76,774	\$0	\$80,591	\$12,946	\$4,127	\$3,344	\$0	\$0	\$0	\$202,973
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	\$380,754	LN26-LN27	\$0	\$76,774	\$0	\$80,591	\$12,946	\$4,127	\$3,344	\$0	\$0	\$0	\$202,973
29	STATE ITC AMORTIZATION	\$0	S-12,LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$1,087,869	LN25+LN28-S-12	\$0	\$219,354	\$0	\$230,260	\$36,989	\$11,790	\$9,553	\$0	\$0	\$0	\$579,923
31	STATE INCOME TAX @	6.00%	LN 30*SIT	\$0	\$14,001	\$0	\$14,697	\$2,361	\$753	\$610	\$0	\$0	\$0	\$37,016
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	\$69,438		\$0	\$14,001	\$0	\$14,697	\$2,361	\$753	\$610	\$0	\$0	\$0	\$37,016

PYCOS Nelson-Ball Ground Telephone

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$1,641,381	S-3, LN 10	\$0	\$380,379	\$0	\$240,739	\$76,084	\$23,677	\$9,524	\$0	\$0	\$0	\$910,978	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$3,934,794	S-4, LN 52	\$0	\$1,468,347	\$0	\$0	\$503,103	\$146,847	\$0	\$0	\$0	\$0	\$1,816,498	\$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		\$7,055,954	S-4, LN 78	\$0	\$1,077,064	\$0	\$2,815,746	\$185,209	\$60,305	\$125,888	\$0	\$0	\$0	\$2,791,742	\$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		\$18,359,451	S-5, LN 42	\$0	\$4,256,297	\$0	\$1,489,012	\$672,181	\$216,219	\$44,408	\$0	\$0	\$0	\$11,681,333	\$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		\$223,151	S-3, LN 36	\$0	\$51,714	\$0	\$32,729	\$10,344	\$3,219	\$1,295	\$0	\$0	\$0	\$123,850	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$31,214,731	S-3, LN 36	\$0	\$7,233,801	\$0	\$4,578,227	\$1,446,921	\$450,266	\$181,114	\$0	\$0	\$0	\$17,324,402	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$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		\$221,837	S-6, LN 15	\$0	\$51,409	\$0	\$32,537	\$10,283	\$3,200	\$1,287	\$0	\$0	\$0	\$123,121	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT												\$0
16	GOODWILL	2007		\$0	DIRECT												\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$31,436,568		\$0	\$7,285,211	\$0	\$4,610,764	\$1,457,204	\$453,466	\$182,401	\$0	\$0	\$0	\$17,447,523	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$23,797,360	S-7, LN 18	\$0	\$5,706,996	\$0	\$3,077,525	\$1,181,878	\$365,690	\$119,171	\$0	\$0	\$0	\$13,346,101	\$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		\$1,414,340	S-7, LN 32	\$0	\$327,763	\$0	\$207,853	\$65,622	\$20,418	\$8,228	\$0	\$0	\$0	\$784,456	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$123,761	S-7, LN 38	\$0	\$29,828	\$0	\$12,159	\$7,620	\$2,362	\$697	\$0	\$0	\$0	\$71,096	\$0
26	NET TELEPHONE PLANT			\$6,101,107		\$0	\$1,220,624	\$0	\$1,313,227	\$202,085	\$64,996	\$54,306	\$0	\$0	\$0	\$3,245,870	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.01%	0.00%	21.52%	3.31%	1.07%	0.89%	0.00%	0.00%	0.00%	53.20%	\$0
28	MATERIALS AND SUPPLIES	1220		\$35,182	S-6, LN 31	\$0	\$8,156	\$0	\$2,853	\$1,288	\$414	\$85	\$0	\$0	\$0	\$22,385	\$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		\$147,182		\$0	\$38,197	\$0	\$13,884	\$10,273	\$2,690	\$788	\$0	\$0	\$0	\$81,350	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$6,283,471		\$0	\$1,266,978	\$0	\$1,329,964	\$213,646	\$68,100	\$55,179	\$0	\$0	\$0	\$3,349,605	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.16%	0.00%	21.17%	3.40%	1.08%	0.88%	0.00%	0.00%	0.00%	53.31%	\$0

PYCOS Nelson-Ball Ground Telephone

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			\$2,111,918		\$0	\$508,992	\$0	\$207,491	\$130,028	\$40,299	\$11,890	\$0	\$0	\$0	\$1,213,218	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.10%	0.00%	9.82%	6.16%	1.91%	0.56%	0.00%	0.00%	0.00%	57.45%	\$0
4	- CLASS B SEPARATIONS																
5	- COE, IOT AND C&WF			\$29,350,199		\$0	\$6,801,709	\$0	\$4,304,759	\$1,360,493	\$423,370	\$170,295	\$0	\$0	\$0	\$16,289,573	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$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)			\$1,608,268 LN 6+DIRECT		\$0	\$372,705	\$0	\$235,883	\$74,549	\$23,199	\$9,331	\$0	\$0	\$0	\$892,600	\$0
9	GENERAL PURPOSE COMPUTERS			\$33,113 LN 6+DIRECT		\$0	\$7,674	\$0	\$4,857	\$1,535	\$478	\$192	\$0	\$0	\$0	\$18,378	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,641,381		\$0	\$380,379	\$0	\$240,739	\$76,084	\$23,677	\$9,524	\$0	\$0	\$0	\$910,978	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$30,991,580		\$0	\$7,182,088	\$0	\$4,545,498	\$1,436,577	\$447,047	\$179,819	\$0	\$0	\$0	\$17,200,551	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$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			\$30,991,580		\$0	\$7,182,088	\$0	\$4,545,498	\$1,436,577	\$447,047	\$179,819	\$0	\$0	\$0	\$17,200,551	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$223,151 LN 33		\$0	\$51,714	\$0	\$32,729	\$10,344	\$3,219	\$1,295	\$0	\$0	\$0	\$123,850	\$0
35	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$223,151		\$0	\$51,714	\$0	\$32,729	\$10,344	\$3,219	\$1,295	\$0	\$0	\$0	\$123,850	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0

PYCOS Nelson-Ball Ground Telephone

S-4,1of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
4	- SEPARATE TOLL BOARDS			\$0		\$0	\$0			\$0	\$0						
5	- DSA BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
6	- DSB BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
7	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
8	- TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
9	SERVICE OBSERVING TOLL MOU'S			\$0		\$0	\$0			\$0	\$0						
10	PROCESSOR REAL TIME - RTA			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
11	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
13	REL MOU'S - OTHER			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	37.32%			12.79%	3.73%				0.00%	46.17%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	70.77%			15.07%	4.67%				0.00%	9.49%	
17	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0 LN 2		\$0	\$0			\$0	\$0				\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0 LN 3		\$0	\$0			\$0	\$0						
23	SEPARATE DSA BOARDS			\$0 LN 4		\$0	\$0			\$0	\$0				\$0	\$0	
24	SEPARATE DSB BOARDS			\$0 LN 5		\$0	\$0			\$0	\$0				\$0	\$0	
25	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
27	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
30	INTERCEPT			\$0 SLU		\$0	\$0			\$0	\$0				\$0	\$0	
31	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0			\$0	\$0						
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
33	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0 LN 8		\$0	\$0			\$0	\$0						
36	EXCHANGE			\$0 DIRECT		\$0	\$0			\$0	\$0					\$0	
37	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
39	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
42	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
43	OTHER			\$0 LN 10+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
44	SUBTOTAL TSPS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
45	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0

PYCOS Nelson-Ball Ground Telephone

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT	2210	2.0														
44	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
45	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
46	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
47	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0			\$0	\$0					\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
49	ACCESS		3.1	\$3,934,794	LN 13	\$0	\$1,468,347			\$503,103	\$146,847					\$0	\$1,816,498
50	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0			\$0	\$0					\$0	\$0
51	SUBTOTAL LOCAL SWITCHING			\$3,934,794		\$0	\$1,468,347			\$503,103	\$146,847					\$0	\$1,816,498
52	% DISTRIBUTION			100.00%		0.00%	37.32%			12.79%	3.73%				0.00%	46.17%	\$0
53	TOTAL SWITCHING EQUIPMENT			\$3,934,794		\$0	\$1,468,347			\$503,103	\$146,847					\$0	\$1,816,498
53	% DISTRIBUTION			100.00%		0.00%	37.32%			12.79%	3.73%				0.00%	46.17%	\$0
54	CENTRAL OFFICE TRANSMISSION	2230	4.0														
55	EXCHANGE CIRCUIT		4.1														
56	4.11 - EXCH-WB = DS1 >		4.11	\$399,873	AL-1, LN12	\$0	\$3,678	\$0	\$309,391	\$1,027	\$368	\$3,892	\$0	\$0	\$0	\$81,517	
57	EXCH TRUNK - EAS		4.121	\$177,077	DIRECT											\$0	\$177,077
58	4.11D - DSL EQUIP		4.11 DSL	\$1,670,040	DIRECT	\$0	\$0	\$0	\$1,670,040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	SUBSCRIBER LINE - BASIC		4.131	\$3,526,137	AL-1, LN 2	\$0	\$877,232	\$0	\$8,464	\$136,252	\$43,826	\$6,207	\$0	\$0	\$0	\$2,454,156	
62	4.122PL - EXCH-PL = DSO		4.122 PL	\$303,008	DIRECT	\$0	\$0	\$0	\$151,733	\$0	\$0	\$106,604	\$0	\$0	\$0	\$44,671	
63	SUBTOTAL EXCHANGE CIRCUIT			\$6,076,135		\$0	\$880,910	\$0	\$2,139,628	\$137,279	\$44,194	\$116,703	\$0	\$0	\$0	\$2,757,421	
64	% DISTRIBUTION			100.00%		0.00%	14.50%	0.00%	35.21%	2.26%	0.73%	1.92%	0.00%	0.00%	0.00%	45.38%	
65	INTEREXCHANGE CIRCUIT		4.1PCP	\$88,526	DIRECT	\$0	\$0	\$0	\$88,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	4.22 - IXC WB = DS1 >		4.22	\$593,011	AL-1, LN14	\$0	\$0	\$0	\$585,644	\$0	\$0	\$7,367	\$0	\$0	\$0	\$0	\$0
68	TOLL - BASIC		4.231	\$152,485	AL-1, LN6	\$0	\$92,974	\$0	\$1,948	\$25,966	\$9,299	\$1,818	\$0	\$0	\$0	\$20,480	\$0
69	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71	SUBTOTAL INTEREXCHANGE CIRCUIT			\$745,496		\$0	\$92,974	\$0	\$587,593	\$25,966	\$9,299	\$9,185	\$0	\$0	\$0	\$20,480	\$0
72	% DISTRIBUTION			100.00%		0.00%	12.47%	0.00%	78.82%	3.48%	1.25%	1.23%	0.00%	0.00%	0.00%	2.75%	\$0
73	HOST/REMOTE CIRCUIT		4.3														
74	EXCLUDING WATS		4.31	\$145,797	LN 15+DIRECT	\$0	\$103,181			\$21,964	\$6,812					\$0	\$13,841
75	CLOSED END WATS		4.32	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
76	SUBTOTAL HOST/REMOTE CIRCUIT			\$145,797		\$0	\$103,181	\$0	\$0	\$21,964	\$6,812	\$0	\$0	\$0	\$0	\$13,841	
77	% DISTRIBUTION			100.00%		0.00%	70.77%	0.00%	0.00%	15.07%	4.67%	0.00%	0.00%	0.00%	0.00%	9.49%	
78	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79	TOTAL TRANSMISSION EQUIPMENT			\$7,055,954		\$0	\$1,077,064	\$0	\$2,815,746	\$185,209	\$60,305	\$125,888	\$0	\$0	\$0	\$2,791,742	\$0
80	% DISTRIBUTION			100.00%		0.00%	15.26%	0.00%	39.91%	2.62%	0.85%	1.78%	0.00%	0.00%	0.00%	39.57%	\$0
81	TOTAL CENTRAL OFFICE EQUIPMENT			\$10,990,748		\$0	\$2,545,411	\$0	\$2,815,746	\$688,312	\$207,151	\$125,888	\$0	\$0	\$0	\$4,608,240	\$0
81	% DISTRIBUTION			100.00%		0.00%	23.16%	0.00%	25.62%	6.26%	1.88%	1.15%	0.00%	0.00%	0.00%	41.93%	\$0

PYCOS Nelson-Ball Ground Telephone

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			3.88%	1.25%				0.00%	69.87%	
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%	24.88%	0.00%	0.24%	3.86%	1.24%		0.18%	0.00%	0.00%	69.60%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.92%	0.00%	77.37%	0.26%	0.09%		0.97%	0.00%	0.00%	20.39%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	98.76%	0.00%	0.00%		1.24%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	60.13%	0.00%	2.12%	16.79%	6.01%		1.28%	0.00%	0.00%	13.67%	\$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%	70.77%			15.07%	4.67%				0.00%	9.49%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIGINATION/TERMINATION																	
			2310														
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2		LN 2+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT											\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES																	
			2410														
19	SUBSCRIBER LINE - JOINT			\$16,477,690	LN 3	\$0	\$4,099,317	\$0	\$39,553	\$636,706	\$204,802	\$29,005	\$0	\$0	\$0	\$11,468,308	\$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	\$16,477,690		\$0	\$4,099,317	\$0	\$39,553	\$636,706	\$204,802	\$29,005	\$0	\$0	\$0	\$11,468,308	\$0
22	EXCHANGE WIDEBAND - JOINT			\$656,576	LN 4	\$0	\$6,040	\$0	\$508,008	\$1,687	\$604	\$6,390	\$0	\$0	\$0	\$133,848	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$266,205	DIRECT	\$0	\$0	\$0	\$266,205	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$922,781		\$0	\$6,040	\$0	\$774,213	\$1,687	\$604	\$6,390	\$0	\$0	\$0	\$133,848	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0			\$0	\$0					\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$56,606	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,606	\$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	\$56,606		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,606	\$0
28	INTEREXCHANGE WIDEBAND			\$682,849	LN 5	\$0	\$0	\$0	\$674,367	\$0	\$0	\$8,483	\$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	\$682,849		\$0	\$0	\$0	\$674,367	\$0	\$0	\$8,483	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$41,511	LN 6	\$0	\$24,961	\$0	\$880	\$6,971	\$2,496	\$530	\$0	\$0	\$0	\$5,673	\$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	\$41,511		\$0	\$24,961	\$0	\$880	\$6,971	\$2,496	\$530	\$0	\$0	\$0	\$5,673	\$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			\$178,013	LN 8	\$0	\$125,980			\$26,818	\$8,317					\$16,899	\$0
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$178,013		\$0	\$125,980	\$0	\$0	\$26,818	\$8,317	\$0	\$0	\$0	\$0	\$16,899	\$0
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT			\$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			\$18,359,451		\$0	\$4,256,297	\$0	\$1,489,012	\$672,181	\$216,219	\$44,408	\$0	\$0	\$0	\$11,681,333	\$0
43	% DISTRIBUTION			100.00%		0.00%	23.18%	0.00%	8.11%	3.66%	1.18%	0.24%	0.00%	0.00%	0.00%	63.63%	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2.LN 10	0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	23.18%	0.00%	8.11%	3.66%	1.18%	0.24%	0.00%	0.00%	0.00%	63.63%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	90.91%			0.00%	9.09%			0.00%	0.00%	0.00%	
4	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$221,837	LN 1+DIRECT	\$0	\$51,409	\$0	\$32,537	\$10,283	\$3,200	\$1,287	\$0	\$0	\$0	\$123,121	\$0
15	TOTAL TPUC - SHORT TERM			\$221,837		\$0	\$51,409	\$0	\$32,537	\$10,283	\$3,200	\$1,287	\$0	\$0	\$0	\$123,121	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$221,837		\$0	\$51,409	\$0	\$32,537	\$10,283	\$3,200	\$1,287	\$0	\$0	\$0	\$123,121	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT											\$0	\$0
31	OTHER			\$35,182	LN 2+DIRECT	\$0	\$8,156	\$0	\$2,853	\$1,288	\$414	\$85	\$0	\$0	\$0	\$22,385	\$0
32	TOTAL			\$35,182		\$0	\$8,156	\$0	\$2,853	\$1,288	\$414	\$85	\$0	\$0	\$0	\$22,385	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.18%	0.00%	8.11%	3.66%	1.18%	0.24%	0.00%	0.00%	0.00%	63.63%	\$0
33	INVESTMENT IN NONAFFILIATED COMPANIES RTB STOCK CLASS B STOCK	1402		\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS	1410		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0			\$0	\$0			\$0	\$0	\$0	
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Nelson-Ball Ground Telephone

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%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	23.16%	0.00%	25.62%	6.26%	1.88%	1.15%	0.00%	0.00%	0.00%	41.93%	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	23.18%	0.00%	8.11%	3.66%	1.18%	0.24%	0.00%	0.00%	0.00%	63.63%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$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			\$1,340,247	LN 1+DIRECT	\$0	\$310,593	\$0	\$196,572	\$62,126	\$19,333	\$7,776	\$0	\$0	\$0	\$743,847	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$3,747,949	S-4, LN53+DIR	\$0	\$1,398,622	\$0	\$0	\$479,213	\$139,873	\$0	\$0	\$0	\$0	\$1,730,241	\$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			\$4,288,567	S-4, LN79+DIR	\$0	\$654,633	\$0	\$1,711,394	\$112,569	\$36,653	\$76,514	\$0	\$0	\$0	\$1,696,804	\$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			\$14,420,597	LN 4+DIRECT	\$0	\$3,343,147	\$0	\$1,169,558	\$527,971	\$169,831	\$34,880	\$0	\$0	\$0	\$9,175,209	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$23,797,360		\$0	\$5,706,996	\$0	\$3,077,525	\$1,181,878	\$365,690	\$119,171	\$0	\$0	\$0	\$13,346,101	\$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		\$48,925	LN 1+DIRECT	\$0	\$11,338	\$0	\$7,176	\$2,268	\$706	\$284	\$0	\$0	\$0	\$27,154	\$0
28	CENTRAL OFFICE EQUIP			\$491,587	LN 2+DIRECT	\$0	\$113,849	\$0	\$125,941	\$30,786	\$9,265	\$5,631	\$0	\$0	\$0	\$206,114	\$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			\$814,858	LN 4+DIRECT	\$0	\$188,910	\$0	\$66,088	\$29,834	\$9,597	\$1,971	\$0	\$0	\$0	\$518,459	\$0
31	UNDISTRIBUTED			\$58,970	LN 5+DIRECT	\$0	\$13,666	\$0	\$8,649	\$2,733	\$851	\$342	\$0	\$0	\$0	\$32,729	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$1,414,340		\$0	\$327,763	\$0	\$207,853	\$65,622	\$20,418	\$8,228	\$0	\$0	\$0	\$784,456	\$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		\$123,761	S-3, LN 3	\$0	\$29,828	\$0	\$12,159	\$7,620	\$2,362	\$697	\$0	\$0	\$0	\$71,096	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$123,761		\$0	\$29,828	\$0	\$12,159	\$7,620	\$2,362	\$697	\$0	\$0	\$0	\$71,096	\$0

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	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$190	S-9,LN 7	\$0	\$44	\$0	\$28	\$9	\$3	\$1	\$0	\$0	\$0	\$106	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$284,277	S-9,LN 8	\$0	\$65,879	\$0	\$41,694	\$13,177	\$4,101	\$1,649	\$0	\$0	\$0	\$157,776	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$194,465	S-9,LN 15	\$0	\$45,037	\$0	\$49,820	\$12,179	\$3,665	\$2,227	\$0	\$0	\$0	\$81,536	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$725,471	S-9,LN 25	\$0	\$168,187	\$0	\$58,838	\$26,561	\$8,544	\$1,755	\$0	\$0	\$0	\$461,586	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$598,083	S-10,LN 13	\$0	\$138,602	\$0	\$87,720	\$27,723	\$8,627	\$3,470	\$0	\$0	\$0	\$331,941	\$0
9	ACCESS / USF EXPENSE	6540		\$126,356	S-10,LN 14	\$0	\$87,523	\$0	\$0	\$38,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$357,042	S-11,LN 12	\$0	\$96,023	\$0	\$9,297	\$20,201	\$15,353	\$0	\$0	\$0	\$0	\$216,168	\$0
11	SERVICES EXPENSE	6620		\$236,856	S-11,LN 44	\$0	\$61,143	\$0	\$1,815	\$43,364	\$4,109	\$4,437	\$0	\$0	\$0	\$121,988	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$1,132,113	S-12,LN 11+12	\$0	\$277,568	\$0	\$110,616	\$69,320	\$21,484	\$6,339	\$0	\$0	\$0	\$646,786	\$0
14	SUBTOTAL OPERATING EXPENSES			\$3,654,853		\$0	\$940,006	\$0	\$359,829	\$251,368	\$65,886	\$19,879	\$0	\$0	\$0	\$2,017,885	\$0
15	% DISTRIBUTION			100.00%		0.00%	25.72%	0.00%	9.85%	6.88%	1.80%	0.54%	0.00%	0.00%	0.00%	55.21%	\$0
16	DEPRECIATION AND AMORTIZATION	6560		\$1,311,416	S-10,LN 22+29	\$0	\$273,473	\$0	\$267,107	\$49,707	\$15,746	\$11,088	\$0	\$0	\$0	\$694,296	\$0
17	OTHER OPERATING TAX	7240		\$84,817	S-12,LN 33	\$0	\$21,299	\$0	\$12,126	\$3,832	\$1,193	\$480	\$0	\$0	\$0	\$45,887	\$0
18	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		-\$5,431	S-10,LN 37	\$0	-\$1,259	\$0	-\$440	-\$199	-\$64	-\$13	\$0	\$0	\$0	-\$3,456	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$5,045,655		\$0	\$1,233,519	\$0	\$638,622	\$304,709	\$82,760	\$31,433	\$0	\$0	\$0	\$2,754,612	\$0
	% DISTRIBUTION			100.00%		0.00%	24.45%	0.00%	12.66%	6.04%	1.64%	0.62%	0.00%	0.00%	0.00%	54.59%	\$0
22	NON OPERATING EXPENSE																
23	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
27	UNCOLLECTIBLES																
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Nelson-Ball Ground Telephone

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%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4,LN 81	0.00%	23.16%	0.00%	25.62%	6.26%	1.88%	1.15%	0.00%	0.00%	0.00%	41.93%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310		\$0	S-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		\$0	S-5,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OTHER IOT EQUIPMENT	2310		\$0	S-5,LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.18%	0.00%	8.11%	3.66%	1.18%	0.24%	0.00%	0.00%	0.00%	63.63%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$190	LN 1+DIRECT	\$0	\$44	\$0	\$28	\$9	\$3	\$1	\$0	\$0	\$0	\$106	\$0
8	GENERAL SUPPORT	6120		\$284,277	LN 1+DIRECT	\$0	\$65,879	\$0	\$41,694	\$13,177	\$4,101	\$1,649	\$0	\$0	\$0	\$157,776	\$0
9	TOTAL GENERAL SUPPORT EXP			\$284,467		\$0	\$65,923	\$0	\$41,722	\$13,186	\$4,103	\$1,651	\$0	\$0	\$0	\$157,881	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$93,968	LN 2+DIRECT	\$0	\$21,763	\$0	\$24,074	\$5,885	\$1,771	\$1,076	\$0	\$0	\$0	\$39,399	\$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		\$100,496	LN 2+DIRECT	\$0	\$23,275	\$0	\$25,746	\$6,294	\$1,894	\$1,151	\$0	\$0	\$0	\$42,136	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$194,465		\$0	\$45,037	\$0	\$49,820	\$12,179	\$3,665	\$2,227	\$0	\$0	\$0	\$81,536	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.16%	0.00%	25.62%	6.26%	1.88%	1.15%	0.00%	0.00%	0.00%	41.93%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0			\$0	\$0				\$0	\$0	
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$725,471	LN 6	\$0	\$168,187	\$0	\$58,838	\$26,561	\$8,544	\$1,755	\$0	\$0	\$0	\$461,586	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$725,471		\$0	\$168,187	\$0	\$58,838	\$26,561	\$8,544	\$1,755	\$0	\$0	\$0	\$461,586	\$0
26	% DISTRIBUTION			100.00%		0.00%	23.18%	0.00%	8.11%	3.66%	1.18%	0.24%	0.00%	0.00%	0.00%	63.63%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,204,403		\$0	\$279,147	\$0	\$150,381	\$51,926	\$16,312	\$5,633	\$0	\$0	\$0	\$701,003	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.18%	0.00%	12.49%	4.31%	1.35%	0.47%	0.00%	0.00%	0.00%	58.20%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$919,936		\$0	\$213,224	\$0	\$108,658	\$38,740	\$12,209	\$3,982	\$0	\$0	\$0	\$543,122	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.18%	0.00%	11.81%	4.21%	1.33%	0.43%	0.00%	0.00%	0.00%	59.04%	\$0

PYCOS Nelson-Ball Ground Telephone

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
2	CAPITAL LEASES	2681		\$0	S-7, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	LEASEHOLD IMPROVEMENTS	2682		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
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
5	INTANGIBLE PROPERTY	2690		100.00%	S-3, LN 37	0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
6	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	COE, IOT AND C&WF			100.00%	S-3, LN 7	0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$598,083	LN 7+DIRECT	\$0	\$138,602	\$0	\$87,720	\$27,723	\$8,627	\$3,470	\$0	\$0	\$0	\$331,941	\$0
14	ACCESS / USF EXPENSE	6540		\$126,356	DIRECT	\$0	\$87,523	\$0	\$0	\$38,833	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$40,402	S-3, LN 11	\$0	\$9,363	\$0	\$5,926	\$1,873	\$583	\$234	\$0	\$0	\$0	\$22,423	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$63,286	S-4, LN 53	\$0	\$23,616	\$0	\$0	\$8,092	\$2,362	\$0	\$0	\$0	\$0	\$29,216	\$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			\$498,694	S-4, LN 79	\$0	\$76,124	\$0	\$199,009	\$13,090	\$4,262	\$8,897	\$0	\$0	\$0	\$197,312	\$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			\$637,847	S-5, LN 43	\$0	\$147,873	\$0	\$51,731	\$23,353	\$7,512	\$1,543	\$0	\$0	\$0	\$405,835	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,240,229		\$0	\$256,976	\$0	\$256,666	\$46,408	\$14,719	\$10,675	\$0	\$0	\$0	\$654,786	\$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			\$1,240,229		\$0	\$256,976	\$0	\$256,666	\$46,408	\$14,719	\$10,675	\$0	\$0	\$0	\$654,786	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.72%	0.00%	20.70%	3.74%	1.19%	0.86%	0.00%	0.00%	0.00%	52.80%	\$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		\$71,188	LN 5+DIRECT	\$0	\$16,497	\$0	\$10,441	\$3,300	\$1,027	\$413	\$0	\$0	\$0	\$39,510	\$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			\$71,188		\$0	\$16,497	\$0	\$10,441	\$3,300	\$1,027	\$413	\$0	\$0	\$0	\$39,510	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$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		\$5,431	S-5, LN 43+DIR	\$0	\$1,259	\$0	\$440	\$199	\$64	\$13	\$0	\$0	\$0	\$3,456	\$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			\$5,431		\$0	\$1,259	\$0	\$440	\$199	\$64	\$13	\$0	\$0	\$0	\$3,456	\$0

PYCOS Nelson-Ball Ground Telephone

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SWS - OPERATOR SERVICES EXCL DA			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	12.49%			3.88%	1.25%					0.00%	82.38%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	23.31%	0.00%	0.00%	6.24%	2.75%		0.00%	0.00%	0.00%	67.70%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	44.74%	0.00%	5.94%	23.64%	9.93%		15.75%	0.00%			
6	PAYSTATION REVENUE			\$0	INPUT	\$0	\$0			\$0	\$0					\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.90%	0.00%	0.29%	18.59%	0.01%		0.25%	0.00%	0.00%	0.00%	74.96%
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%		0.13%	0.00%	0.00%	0.00%	89.92%
9	IX CARRIER SVC ORDER CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
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%	44.14%	0.00%	5.86%	23.97%	10.07%		15.97%	0.00%			
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$357,042	INPUT	\$0	\$96,023	\$0	\$9,297	\$20,201	\$15,353		\$0	\$0	\$0	\$0	\$216,168
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$2,243	DIRECT	\$0	\$0			\$1,860	\$0					\$0	\$383
16	PUBLISHED DIRECTORY LISTINGS		6622														\$0
17	- CLASSIFIED			\$0	DIRECT												\$0
18	- TWX			\$0	DIRECT										\$0		
19	- ALPHA			\$58	LN 3	\$0	\$7			\$2	\$1					\$0	\$48
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
21	SUBTOTAL			\$58		\$0	\$7	\$0	\$0	\$2	\$1		\$0	\$0	\$0	\$0	\$48
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$8,237	DIRECT		\$8,237										
25	- OTHER			\$55,831	LN 7	\$0	\$3,294	\$0	\$164	\$10,377	\$5		\$141	\$0	\$0	\$0	\$41,851
26	- END USER PAYMENT & COLLECTION			\$22,585	LN 4	\$0	\$5,265	\$0	\$0	\$1,410	\$620		\$0	\$0	\$0	\$0	\$15,290
27	- END USER BILLING INQUIRY			\$30,652	LN 8	\$0	\$1,953	\$0	\$55	\$1,041	\$0		\$41	\$0	\$0	\$0	\$27,562
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0			\$0	\$0				\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$117,305		\$0	\$18,748	\$0	\$220	\$12,827	\$625		\$181	\$0	\$0	\$0	\$84,704
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$2,065	AL-1, LN16	\$0	\$201			\$1,365	\$48					\$0	\$451
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT											\$0	\$0
37	- OTHER BILLING & COLLECTION			\$43,997	AL-1, LN18, LN19	\$0	\$13,122	\$0	\$0	\$14,912	\$525		\$0	\$0	\$0	\$0	\$15,438
38	- END USER COMMON LINE			\$2,316	DIRECT	\$0	\$2,316			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)			\$21,863	LN 11	\$0	\$9,649	\$0	\$1,282	\$5,239	\$2,201		\$3,491	\$0	\$0	\$0	\$15,888
40	SUBTOTAL CUSTOMER SERVICES			\$70,241		\$0	\$25,288	\$0	\$1,282	\$21,517	\$2,775		\$3,491	\$0	\$0	\$0	\$100,592
41	TOTAL CAT 1 AND CAT 2			\$187,546	LN 32+LN 40	\$0	\$44,036	\$0	\$1,502	\$34,344	\$3,400		\$3,672	\$0	\$0	\$0	\$100,592
42	% DISTRIBUTION			100.00%		0.00%	23.48%	0.00%	0.80%	18.31%	1.81%		1.96%	0.00%	0.00%	0.00%	53.64%
43	ALL OTHER CUSTOMER SERVICE		6623	\$47,010	LN 42+DIRECT	\$0	\$17,100	\$0	\$313	\$7,158	\$709		\$765	\$0	\$0	\$0	\$20,965
44	TOTAL SERVICES EXPENSE			\$236,856		\$0	\$61,143	\$0	\$1,815	\$43,364	\$4,109		\$4,437	\$0	\$0	\$0	\$121,988
45	% DISTRIBUTION			100.00%		0.00%	25.81%	0.00%	0.77%	18.31%	1.74%		1.87%	0.00%	0.00%	0.00%	51.50%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$593,898	LN 12+LN 44	\$0	\$157,166	\$0	\$11,112	\$63,565	\$19,462		\$4,437	\$0	\$0	\$0	\$338,156
47	% DISTRIBUTION			100.00%		0.00%	26.46%	0.00%	1.87%	10.70%	3.28%		0.75%	0.00%	0.00%	0.00%	56.94%

PYCOS Nelson-Ball Ground Telephone

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	24.10%	0.00%	9.82%	6.16%	1.91%	0.56%	0.00%	0.00%	0.00%	57.45%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	23.17%	0.00%	14.67%	4.64%	1.44%	0.58%	0.00%	0.00%	0.00%	55.50%	\$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%	90.91%			0.00%	9.09%				0.00%	0.00%	
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	20.02%	0.00%	21.45%	3.31%	1.07%	0.89%	0.00%	0.00%	0.00%	53.26%	
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			\$6,216	DIRECT	\$0	\$6,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,125,896	LN 1	\$0	\$271,352	\$0	\$110,616	\$69,320	\$21,484	\$6,339	\$0	\$0	\$0	\$646,786	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,132,113		\$0	\$277,568	\$0	\$110,616	\$69,320	\$21,484	\$6,339	\$0	\$0	\$0	\$646,786	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.52%	0.00%	9.77%	6.12%	1.90%	0.56%	0.00%	0.00%	0.00%	57.13%	\$0
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$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
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			\$5,735,988	RECORDS	\$0	\$1,371,757	\$0	\$786,681	\$327,588	\$90,119	\$37,552	\$0	\$0	\$0	\$3,122,291	
22	LESS: OPERATING EXPENSE AND TAX			\$5,046,031	VARIOUS	\$0	\$1,233,519	\$0	\$638,622	\$304,743	\$82,769	\$31,437	\$0	\$0	\$0	\$2,754,940	
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.			-\$225	LN 6+DIRECT	\$0	-\$45	\$0	-\$48	-\$7	-\$2	-\$2	\$0	\$0	\$0	-\$120	
27	NET TAXABLE INCOME			\$690,181		\$0	\$138,283	\$0	\$148,107	\$22,852	\$7,352	\$6,117	\$0	\$0	\$0	\$367,470	
28	% DISTRIBUTION			100.00%		0.00%	20.04%	0.00%	21.46%	3.31%	1.07%	0.89%	0.00%	0.00%	0.00%	53.24%	
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		-\$110,581	LN 28	\$0	-\$22,156	\$0	-\$23,730	-\$3,661	-\$1,178	-\$980	\$0	\$0	\$0	-\$58,876	
32	OPERATING STATE & LOCAL INCOME TAX	7230		-\$48,357	LN 28	\$0	-\$9,689	\$0	-\$10,377	-\$1,601	-\$515	-\$429	\$0	\$0	\$0	-\$25,746	
33	OPERATING TAXES - OTHER	7240		\$84,817	LN 2+DIRECT	\$0	\$21,299	\$0	\$12,126	\$3,832	\$1,193	\$480	\$0	\$0	\$0	\$45,887	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		-\$78,560	LN 28	\$0	-\$15,740	\$0	-\$16,858	-\$2,601	-\$837	-\$696	\$0	\$0	\$0	-\$41,827	
35	TOTAL OPERATING TAXES			-\$152,681		\$0	-\$26,285	\$0	-\$38,839	-\$4,031	-\$1,337	-\$1,625	\$0	\$0	\$0	-\$80,563	\$0

PYCOS Nelson-Ball Ground Telephone

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

LN	ALLOCATION RATIOS	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	ALLOCATED LOOPS - COE	\$6,249	SPF	\$0	\$1,555	\$0	\$15	\$241	\$78	\$11	\$0	\$0	\$0	\$4,349	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.88%	0.00%	0.24%	3.86%	1.24%	0.18%	0.00%	0.00%	0.00%	69.60%	
3	ALLOCATED LOOPS - CWF	\$6,249	SPF	\$0	\$1,555	\$0	\$15	\$241	\$78	\$11	\$0	\$0	\$0	\$4,349	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.88%	0.00%	0.24%	3.86%	1.24%	0.18%	0.00%	0.00%	0.00%	69.60%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$587	TOLL MOU	\$0	\$358	\$0	\$8	\$100	\$36	\$7	\$0	\$0	\$0	\$79	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	60.97%	0.00%	1.28%	17.03%	6.10%	1.19%	0.00%	0.00%	0.00%	13.43%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$9,202	CMM	\$0	\$5,533	\$0	\$195	\$1,545	\$553	\$117	\$0	\$0	\$0	\$1,258	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	60.13%	0.00%	2.12%	16.79%	6.01%	1.28%	0.00%	0.00%	0.00%	13.67%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$261	WB CKTS	\$0	\$2	\$0	\$209	\$1	\$0	\$4	\$0	\$0	\$0	\$45	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.72%	0.00%	80.08%	0.20%	0.07%	1.53%	0.00%		0.00%	17.39%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$206	WB CKTS	\$0	\$2	\$0	\$159	\$1	\$0	\$2	\$0	\$0	\$0	\$42	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.92%	0.00%	77.37%	0.26%	0.09%	0.97%	0.00%		0.00%	20.39%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$161	WB CKTS Less	\$0	\$0	\$0	\$159	\$0	\$0	\$2	\$0	\$0	\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	98.76%	0.00%	0.00%	1.24%	0.00%		0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$58,737	DIRECT	\$0	\$5,712			\$38,831	\$1,368					\$12,826	
16	PERCENT DISTRIBUTION	100.00%		0.00%	9.72%			66.11%	2.33%					21.84%	
17	ALLOCATED USERS	\$11,803		\$0	\$508	\$0	\$0	\$3,455	\$122	\$0	\$0	\$0	\$0	\$7,718	\$0
18	PERCENT DISTRIBUTION	100.00%		0.00%	4.30%	0.00%	0.00%	29.27%	1.03%	0.00%	0.00%	0.00%	0.00%	65.39%	\$0
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			32.20%	1.13%					33.33%	

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	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
1	PLANT SPECIFIC EXPENSES	\$1,204,403	S-9, LN 27	\$0	\$279,147	\$0	\$150,381	\$51,926	\$16,312	\$5,633	\$0	\$0	\$0	\$701,003
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$724,440	VARIOUS	\$0	\$226,125	\$0	\$87,720	\$66,557	\$8,627	\$3,470	\$0	\$0	\$0	\$331,941
3	CUSTOMER OPERATIONS EXP - MARKETING	\$357,042	S-11, LN 12	\$0	\$96,023	\$0	\$9,297	\$20,201	\$15,353	\$0	\$0	\$0	\$0	\$216,168
4	CUSTOMER OPERATIONS EXP - SERVICES	\$236,856	S-11, LN 44	\$0	\$61,143	\$0	\$1,815	\$43,364	\$4,109	\$4,437	\$0	\$0	\$0	\$121,988
5	CORPORATE OPERATIONS EXPENSE	\$1,132,113	S-12, LN 13	\$0	\$277,568	\$0	\$110,616	\$69,320	\$21,484	\$6,339	\$0	\$0	\$0	\$646,786
6	EQUAL ACCESS EXPENSE	\$0	S-12, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	OTHER EXPENSE - CONTRIBUTIONS	\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	INTEREST ON CUSTOMER DEPOSITS	\$0	S-12, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	FEDERAL INCOME TAX (ACTUAL)	-\$110,581	S-12, LN 29 + 31	\$0	-\$22,156	\$0	-\$23,730	-\$3,661	-\$1,178	-\$980	\$0	\$0	\$0	-\$58,876
10	STATE INCOME TAX (ACTUAL)	-\$48,357	S-12, LN 32	\$0	-\$9,689	\$0	-\$10,377	-\$1,601	-\$515	-\$429	\$0	\$0	\$0	-\$25,746
11	OTHER OPERATING TAX	\$84,817	S-12, LN 33	\$0	\$21,299	\$0	\$12,126	\$3,832	\$1,193	\$480	\$0	\$0	\$0	\$45,887
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$694	RECORDS	\$0	\$0	\$0	\$0	\$46	\$61	\$219	\$2	\$0	\$0	\$366
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$3,581,425		\$0	\$929,461	\$0	\$337,849	\$249,983	\$65,447	\$19,168	\$2	\$0	\$0	\$1,979,515
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$147,182		\$0	\$38,197	\$0	\$13,884	\$10,273	\$2,690	\$788	\$0	\$0	\$0	\$81,350
19	MINIMUM BANK BALANCE	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	WORKING CASH ADVANCES	\$0	/LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL CASH WORKING CAPITAL	\$147,182		\$0	\$38,197	\$0	\$13,884	\$10,273	\$2,690	\$788	\$0	\$0	\$0	\$81,350

PYCOS Nelson-Ball Ground Telephone																
47	FROZEN MAG SHIFT	\$0	\$66,968	\$0	\$0	\$0	\$0	\$0	(\$99,645)	\$18,305	\$0	\$14,372				
48	POST MAG REVENUE REQUIREMENT	\$2,350,361	\$1,182,433	\$0	\$0	\$0	\$0	\$1,115,465	\$0	\$173,818	\$0	\$510,802	\$0	\$43,958	\$0	\$439,350

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		MILEAGE FACILITY	B&C	WBI	OPERATOR		
					IN EXCESS OF CAP	CAPPED CL	EQUAL ACCESS	INFO	TERM	FACILITY	CHANNEL TERM	CHANNEL TERM						
1		NET INVESTMENT FOR SETTLEMENTS	\$2,596,942	(NOTE A)	\$0	\$1,119,990	\$38,760	\$0	\$0	\$66,881	\$29,605	\$8,097	\$280,388	\$250,920	\$130,861	\$70	\$671,371	\$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%
3		RETURN ON INVESTMENT	\$292,156	LN 1*LN 2	\$0	\$125,999	\$4,361	\$0	\$0	\$7,524	\$3,331	\$911	\$31,544	\$28,228	\$14,722	\$8	\$75,529	\$0
4		ALLOW FOR FUNDS USED DURING CONST	\$0	A-8,LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$292,156	LN 3-LN 4	\$0	\$125,999	\$4,361	\$0	\$0	\$7,524	\$3,331	\$911	\$31,544	\$28,228	\$14,722	\$8	\$75,529	\$0
6		FEDERAL INCOME TAX	\$157,365	LN 30	\$0	\$67,868	\$2,355	\$0	\$0	\$4,052	\$1,794	\$491	\$16,990	\$15,203	\$7,930	\$4	\$40,678	\$0
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$157,365	LN 6-LN 7	\$0	\$67,868	\$2,355	\$0	\$0	\$4,052	\$1,794	\$491	\$16,990	\$15,203	\$7,930	\$4	\$40,678	\$0
9		STATE AND LOCAL INCOME TAX	\$28,699	LN 36	\$0	\$12,377	\$429	\$0	\$0	\$739	\$327	\$89	\$3,098	\$2,773	\$1,446	\$1	\$7,419	\$0
10		STATE ITC AMORTIZATION	\$0	A-12,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$28,699	LN 9-LN 10	\$0	\$12,377	\$429	\$0	\$0	\$739	\$327	\$89	\$3,098	\$2,773	\$1,446	\$1	\$7,419	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$1,872,142	A-8,LN 20	\$0	\$909,221	\$190,428	\$0	\$14	\$28,425	\$24,424	\$3,768	\$159,185	\$105,029	\$106,349	\$43,945	\$301,352	\$0
14		NONOPERATING EXP	\$0	A-8,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLE	\$0	A-8,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$2,350,361		\$0	\$1,115,465	\$197,572	\$0	\$14	\$40,741	\$29,876	\$5,259	\$210,817	\$151,233	\$130,447	\$43,958	\$424,978	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$2,350,361	LN16+LN18	\$0	\$1,115,465	\$197,572	\$0	\$14	\$40,741	\$29,876	\$5,259	\$210,817	\$151,233	\$130,447	\$43,958	\$424,978	\$0
		SPECIAL ACCESS INCLUDING WBI															\$917,476	
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$292,156	LN 3	\$0	\$125,999	\$4,361	\$0	\$0	\$7,524	\$3,331	\$911	\$31,544	\$28,228	\$14,722	\$8	\$75,529	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$93)	A-12,LN21	\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	\$0	(\$16)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$93)	LN21+LN22	\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	\$0	(\$16)	\$0
24		RETURN LESS INCOME ADJ	\$292,249	LN20-LN23	\$0	\$126,041	\$4,373	\$0	\$0	\$7,526	\$3,332	\$911	\$31,552	\$28,234	\$14,727	\$8	\$75,545	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$292,249		\$0	\$126,041	\$4,373	\$0	\$0	\$7,526	\$3,332	\$911	\$31,552	\$28,234	\$14,727	\$8	\$75,545	\$0
27		FEDERAL TAXABLE INCOME	\$292,249		\$0	\$126,041	\$4,373	\$0	\$0	\$7,526	\$3,332	\$911	\$31,552	\$28,234	\$14,727	\$8	\$75,545	\$0
28	0.35	FEDERAL INCOME TAX	\$157,365	LN 27*FTR	\$0	\$67,868	\$2,355	\$0	\$0	\$4,052	\$1,794	\$491	\$16,990	\$15,203	\$7,930	\$4	\$40,678	\$0
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$157,365	LN28-LN29	\$0	\$67,868	\$2,355	\$0	\$0	\$4,052	\$1,794	\$491	\$16,990	\$15,203	\$7,930	\$4	\$40,678	\$0
31		STATE ITC AMORTIZATION	\$0	A-12,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$449,614		\$0	\$193,909	\$6,727	\$0	\$0	\$11,578	\$5,126	\$1,402	\$48,542	\$43,437	\$22,658	\$12	\$116,224	\$0
33		STATE TAXABLE INCOME	\$449,614		\$0	\$193,909	\$6,727	\$0	\$0	\$11,578	\$5,126	\$1,402	\$48,542	\$43,437	\$22,658	\$12	\$116,224	\$0
34	0.06	STATE INCOME TAX	\$28,699	LN 33*STR	\$0	\$12,377	\$429	\$0	\$0	\$739	\$327	\$89	\$3,098	\$2,773	\$1,446	\$1	\$7,419	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMO	\$28,699	LN34-LN35	\$0	\$12,377	\$429	\$0	\$0	\$739	\$327	\$89	\$3,098	\$2,773	\$1,446	\$1	\$7,419	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$150,553		\$0	\$64,930	\$2,253	\$0	\$0	\$3,877	\$1,716	\$469	\$16,254	\$14,545	\$7,587	\$4	\$38,917	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$13,224)		\$0	(\$5,703)	(\$198)	\$0	\$0	(\$341)	(\$151)	(\$41)	(\$1,428)	(\$1,278)	(\$666)	(\$0)	(\$3,418)	\$0

PYCOS Nelson-Ball Ground Telephone

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 EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																	
1	2110	GENERAL SUPPORT FACILITIES	\$621,118	A-3,LN 4	\$0	\$278,123	\$82,061	\$0	\$10,072	\$8,537	\$1,332	\$56,845	\$37,786	\$37,737	\$414	\$108,210	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,468,347	A-4,LN 21+25			\$1,468,347	\$0	\$0		\$0					\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4,LN 17			\$0	\$0	\$0		\$0					\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$3,892,811	A-4,LN 41	\$0	\$877,232	\$0		\$180,216		\$19,616	\$469,588	\$676,119		\$0	#####	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0				\$0	\$0				\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,745,310	A-5,LN 21	\$0	\$4,099,317	\$0			\$152,763	\$4,218	\$547,561		\$675,247	\$0	\$266,205	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$84,443	A-3,LN 15	\$0	\$37,836	\$11,164	\$0	\$0	\$1,370	\$1,161	\$181	\$7,733	\$5,140	\$5,134	\$3	\$14,721
9		TOTAL PLANT IN SERVICE	\$11,812,029		\$0	\$5,292,507	\$1,561,572	\$0	\$0	\$191,658	\$162,462	\$25,348	\$1,081,727	\$719,045	\$718,118	\$417	#####
10		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%
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
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$83,946	A-6,LN 13	\$0	\$37,613	\$11,098	\$0	\$0	\$1,362	\$1,155	\$180	\$7,668	\$5,110	\$5,104	\$3	\$14,634
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
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$11,895,975		\$0	\$5,330,120	\$1,572,670	\$0	\$0	\$193,020	\$163,616	\$25,528	\$1,089,414	\$724,155	\$723,222	\$420	#####
16		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$8,784,520	A-7,LN 9	\$0	\$3,980,119	\$1,465,628	\$0	\$0	\$117,758	\$126,960	\$16,323	\$761,915	\$441,795	\$561,193	\$338	#####
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROP	\$0	A-7,LN 17	\$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
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
22	4340	OPERATING DEFERRED INCOME TAX	\$535,616	A-7,LN 28	\$0	\$239,467	\$71,071	\$0	\$0	\$8,723	\$7,342	\$1,152	\$49,044	\$32,726	\$32,451	\$13	\$93,627
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$41,987	A-7,LNS 30-31	\$0	\$18,813	\$5,551	\$0	\$0	\$681	\$577	\$90	\$3,845	\$2,556	\$2,553	\$1	\$7,320
24		NET TELEPHONE PLANT	\$2,533,851		\$0	\$1,091,721	\$30,419	\$0	\$0	\$65,858	\$28,737	\$7,962	\$274,610	\$247,079	\$127,025	\$67	\$660,372
25		% DISTRIBUTION	100.000%		0.000%	43.085%	1.201%	0.000%	0.000%	2.599%	1.134%	0.314%	10.838%	9.751%	5.013%	0.003%	26.062%
26	1220	MATERIALS AND SUPPLIES	\$11,010	A-3,LN 16	\$0	\$4,933	\$1,455	\$0	\$0	\$179	\$151	\$24	\$1,008	\$670	\$669	\$0	\$1,919
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LN17+LN	\$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+LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$52,081	A-3,LN 10	\$0	\$23,336	\$6,885	\$0	\$0	\$845	\$716	\$112	\$4,770	\$3,170	\$3,166	\$2	\$9,079
31		NET TELEPHONE PLANT,M&S AND CASH WORKING CAPITAL	\$2,596,942		\$0	\$1,119,990	\$38,760	\$0	\$0	\$66,881	\$29,605	\$8,097	\$280,388	\$250,920	\$130,861	\$70	\$671,371
32		% DISTRIBUTION	100.000%		0.000%	43.127%	1.493%	0.000%	0.000%	2.575%	1.140%	0.312%	10.797%	9.662%	5.039%	0.003%	25.852%

PYCOS Nelson-Ball Ground Telephone

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 EQUAL ACCESS SWITCHING	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$5,361,158	A-4 LN 42	\$0	\$877,232	\$1,468,347	\$0	\$0	\$180,216		\$19,616	\$469,588	\$676,119		\$0	#####
1b		INFORMATION ORIG/TERM	\$0	A-5 LN 10	\$0	\$0						\$0	\$0			\$0	
1c		CABLE & WIRE FACILITIES	\$5,745,310	A-5 LN 23	\$0	\$4,099,317				\$152,763		\$4,218	\$547,561	\$675,247		\$0	\$266,205
1d		TOTAL	\$11,106,468		\$0	\$4,976,548	\$1,468,347	\$0	\$0	\$180,216	\$152,763	\$23,834	\$1,017,148	\$676,119	\$675,247	\$0	#####
1e		% DISTRIBUTION	100.000%		0.000%	44.808%	13.221%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.088%	6.080%	0.000%	17.433%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$608,588	LN 1e	\$0	\$272,694	\$80,459	\$0	\$0	\$9,875	\$8,371	\$1,306	\$55,735	\$37,048	\$37,001	\$0	\$106,098
3		GENERAL PURPOSE COMPUTERS	\$12,530	LN 1e & DIRE	\$0	\$5,429	\$1,602	\$0	\$0	\$197	\$167	\$26	\$1,110	\$738	\$737	\$414	\$2,112
4		TOTAL GENERAL SUPPORT ASSETS	\$621,118		\$0	\$278,123	\$82,061	\$0	\$0	\$10,072	\$8,537	\$1,332	\$66,845	\$37,786	\$37,737	\$414	\$108,210
5		% DISTRIBUTION	100.000%		0.000%	44.778%	13.212%	0.000%	0.000%	1.622%	1.375%	0.214%	9.152%	6.084%	6.076%	0.067%	17.422%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$11,727,586		\$0	\$5,254,671	\$1,550,408	\$0	\$0	\$190,288	\$161,300	\$25,166	\$1,073,994	\$713,905	\$712,984	\$414	#####
7		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT				0									
9		COE,IOT,CWF,GENERAL SUPPORT															
10		AND EQUAL ACCESS EQUIPMENT	\$11,727,586		\$0	\$5,254,671	\$1,550,408	\$0	\$0	\$190,288	\$161,300	\$25,166	\$1,073,994	\$713,905	\$712,984	\$414	#####
		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A		0	N/A	N/A	N/A	0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$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
15	2690	INTANGIBLE ASSETS	\$84,443	LN 10	\$0	\$37,836	\$11,164	\$0	\$0	\$1,370	\$1,161	\$181	\$7,733	\$5,140	\$5,134	\$3	\$14,721
16	1220	MATERIALS AND SUPPLIES	\$11,010	LN 10	\$0	\$4,933	\$1,455	\$0	\$0	\$179	\$151	\$24	\$1,008	\$670	\$669	\$0	\$1,919
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREME	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS	\$7,181,834		\$0	\$5,254,671	\$1,550,408	\$0	\$0	\$190,288	\$161,300	\$25,166					
		FOR APPORTIONING PRESUBSCRIPTION	100.000%		0.000%	73.166%	21.588%	0.000%	0.000%	2.650%	2.246%	0.350%					
22		% DISTRIBUTION															
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING															
		CARRIER ACCESS BILLING EXPENSES	\$6,129,919				\$1,468,347	\$0	\$0	\$180,216	\$152,763	\$23,834	\$1,017,148	\$676,119	\$675,247	#####	
24		% DISTRIBUTION	100.000%				23.954%	0.000%	0.000%	2.940%	2.492%	0.389%	16.593%	11.030%	11.016%		31.587%

PYCOS Nelson-Ball Ground Telephone

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS															
2		STANDARD WORK SECONDS															
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%	0%								100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%	0%								100%	100%
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%											
		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6					79%		21%						
		CENTRAL OFFICE EQUIPMENT															
6	2220	OPERATOR SYSTEMS															
7		MANUAL SWITCHBOARDS	\$0	LN 2			\$0	\$0								\$0	\$0
8		AUXILIARY SWITCHBOARDS															
9		- DIRECTORY ASSISTANCE	\$0	DIRECT			\$0	\$0									
10		- INTERCEPT	\$0	DIRECT			\$0										
11		- OTHER	\$0	DIRECT												\$0	\$0
12		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0	\$0					\$0	\$0
13		TSPS															
14		- OPERATOR	\$0	LN 3			\$0	\$0								\$0	\$0
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0	\$0					\$0	\$0
16		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0	\$0					\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0	\$0					\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT															
19		ACCESS	\$0	DIRECT					\$0								
20		NON ACCESS	\$0	DIRECT												\$0	
21		TOTAL TANDEM SWITCH	\$0						\$0							\$0	
22	2210	LOCAL SWITCHING EQUIPMENT															
23		ACCESS	\$1,468,347	DIRECT			\$1,468,347	\$0									
24		EQUAL ACCESS	\$0	DIRECT				\$0									
25		TOTAL LOCAL SWITCH	\$1,468,347				\$1,468,347	\$0									
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$1,468,347				\$1,468,347	\$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 Nelson-Ball Ground Telephone

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$1,983,109	DIRECT					\$3,678			\$309,391				#####	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT					\$0				\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680	\$88,526	DIRECT							\$0		\$88,526				
32		SUBSCRIBER LINE	\$1,037,429	LN 4/DIRECT	\$0	\$877,232						\$160,197					
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT							\$0		\$0				
35		ACCESS - BASIC	\$680,566	LN 5/DIRECT					\$73,357		\$19,616		\$587,593				
36		ACCESS - SPECIAL	\$0	DIRECT							\$0		\$0				
37		NON ACCESS	\$0	DIRECT												\$0	
38		TOTAL IX CIRCUIT	\$680,566						\$73,357		\$19,616		\$587,593			\$0	
39		HOST/REMOTE CIRCUIT	\$103,181	DIRECT					\$103,181				\$0			\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT												\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$3,892,811		\$0	\$877,232			\$180,216		\$19,616	\$469,588	\$676,119			#####	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$5,361,158		\$0	\$877,232	\$1,468,347	\$0	\$0	\$180,216	\$19,616	\$469,588	\$676,119			#####	\$0
43		% DISTRIBUTION	100.000%		0.000%	16.363%	27.389%	0.000%	0.000%	3.362%	0.366%	8.759%	12.611%			31.151%	0.000%
COE RATIOS																	
44		OPERATOR SYSTEMS	0% LN 17				0%	0%	0%	0%	0%					0%	0%
45		TANDEM SWITCHING	0% LN 21							0%						0%	
46		LOCAL SWITCHING	100% LN 25				100%	0%			0%						
47		CENTRAL OFFICE SWITCHING	100% LN 21+25				100%	0%		0%	0%					0%	
48		CENTRAL OFFICE TRANSMISSION	100% LN 41		0%	23%			5%		1%	12%	17%			43%	

PYCOS Nelson-Ball Ground Telephone

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 EQUA SWITCHING ACCESS	COMMON TRANSPORT INFO TERM	TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS														
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%										
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8					83%	17%						
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						\$0				
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT		\$0						\$0				
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0						\$0				
11		% DISTRIBUTION	\$0		\$0	\$0						\$0				
12	2410	CABLE AND WIRE FACILITIES														
13		SUBSCRIBER LINE	\$4,138,869	LN 1/DIRECT	\$0	\$4,099,317					\$39,553					
14		EXCHANGE WIDEBAND AND WBI	\$780,252	DIRECT				\$6,040			\$508,008				\$266,205	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT				\$0				\$0				
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT						\$0			\$0			
16		INTEREXCHANGE WIDEBAND & DSL	\$674,367	DIRECT				\$0					\$674,367			
17a		IX TRUNK - ACCESS	\$25,841	LN 2/DIRECT				\$20,743		\$4,218			\$880			
17b		IX TRUNK - SPECIAL	\$0	DIRECT						\$0			\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT									\$0		\$0	
19		HOST/REMOTE	\$125,980	DIRECT				\$125,980					\$0		\$0	
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT												
21		TOTAL CABLE AND WIRE FACILITIES	\$5,745,310		\$0	\$4,099,317		\$152,763	\$4,218	\$547,561		\$675,247	\$0	\$266,205		
22		% DISTRIBUTION	100.000%		0.000%	71.351%		2.659%	0.073%	9.531%		11.753%		4.633%		
23		TOTAL CABLE & WIRE FACILITIES	\$5,745,310		\$0	\$4,099,317		\$152,763	\$4,218	\$547,561		\$675,247		\$266,205		
24		% DISTRIBUTION	100.000%		0.000%	71.351%		2.659%	0.073%	9.531%		11.753%		4.633%		

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	COMMON TRANSPORT TERM	COMMON FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1	2002	OTHER TELECOMMUNICATIONS PLANT															
2		PROPERTY HELD FOR FUTURE USE															
3		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		% 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%
9	2003	PLANT UNDER CONSTR. - SHORT TERM															
10		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		UNDISTRIBUTED	\$83,946	A-2,LN 10	\$0	\$37,613	\$11,098	\$0	\$0	\$1,362	\$1,155	\$180	\$7,688	\$5,110	\$5,104	\$3	\$14,634
14		TOTAL	\$83,946		\$0	\$37,613	\$11,098	\$0	\$0	\$1,362	\$1,155	\$180	\$7,688	\$5,110	\$5,104	\$3	\$14,634
15		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%
16	2004	PLANT UNDER CONSTR. - LONG TERM															
17		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23	2005	TELECOMMUNICATIONS PLANT ADJUST.															
24		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0</								

A-7, 1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON INFO	TRANSPORT		SPECIAL ACCESS			B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS		TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	MILEAGE FACILITY				
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$507,166	A-3.LN 5	\$0	\$227,098	\$67,006	\$0	\$0	\$8,224	\$6,971	\$1,088	\$46,416	\$30,854	\$30,814	\$338	\$88,358	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$1,398,622	A-4.LN 47	\$0	\$0	\$1,398,622	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$2,366,027	A-4.LN 48	\$0	\$533,176	\$0	\$0	\$109,534	\$0	\$11,923	\$285,413	\$410,941	\$0	\$0	#####	\$0	\$0
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$4,512,705	A-5.LN 22	\$0	\$3,219,845	\$0	\$0	\$0	\$119,989	\$3,313	\$430,086	\$0	\$530,379	\$0	\$209,093	\$0	\$0
9		TOTAL ACCUM DEPRT - TPIS	\$8,784,520		\$0	\$3,980,119	\$1,465,628	\$0	\$117,758	\$126,960	\$16,323	\$761,915	\$441,795	\$561,193	\$338	#####	\$0	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$8,784,520		\$0	\$3,980,119	\$1,465,628	\$0	\$117,758	\$126,960	\$16,323	\$761,915	\$441,795	\$561,193	\$338	#####	\$0	\$0
12		% DISTRIBUTION	100.000%		0.000%	45.308%	16.684%	0.000%	0.000%	1.341%	1.445%	0.186%	8.673%	5.029%	6.388%	0.004%	14.941%	0.000%
ACCUMULATED AMORTIZATION																		
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3.LN 10 + C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	TANGIBLE ASSETS	\$0	A-3-LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% 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%
NET OPERATING DEFERRED INC TAX																		
22	4100&	GENERAL SUPPORT	\$18,514	A-3.LN 5	\$0	\$8,290	\$2,446	\$0	\$0	\$300	\$254	\$40	\$1,694	\$1,126	\$1,125	\$12	\$3,225	\$0
23	4340	CENTRAL OFFICE EQUIP	\$239,790	A-4.LN 43	\$0	\$39,236	\$65,675	\$0	\$0	\$8,061	\$0	\$877	\$21,003	\$30,241	\$0	\$0	\$74,696	\$0
24		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CABLE AND WIRE FACILITIES	\$254,997	A-5.LN 22	\$0	\$181,942	\$0	\$0	\$0	\$6,780	\$187	\$24,303	\$0	\$29,970	\$0	\$11,815	\$0	\$0
26		UNDISTRIBUTED	\$22,315	A-3.LN 10	\$0	\$9,998	\$2,950	\$0	\$362	\$307	\$48	\$2,044	\$1,358	\$1,357	\$1	\$3,890	\$0	\$0
27		TOTAL NET DEFERRED INC TAX	\$535,616		\$0	\$239,467	\$71,071	\$0	\$0	\$8,723	\$7,342	\$1,152	\$49,044	\$32,726	\$32,451	\$13	\$93,627	\$0
28		% DISTRIBUTION	100.000%		0.000%	44.709%	13.269%	0.000%	0.000%	1.629%	1.371%	0.215%	9.157%	6.110%	6.059%	0.002%	17.480%	0.000%
CUST. DEPOSITS & OTHER DEF CRS-NET																		
30	4040&	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	4360	CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		OTHER LONG TERM LIABILITIES	\$41,987	A-3.LN 10	\$0	\$18,813	\$5,551	\$0	\$0	\$681	\$577	\$90	\$3,845	\$2,556	\$2,553	\$1	\$7,320	\$0

A-8, 1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$72	A-9,LN 6	\$0	\$32	\$10	\$0	\$0	\$1	\$1	\$0	\$7	\$4	\$4		\$13	\$0
3	6210	GENERAL SUPPORT EXPENSE	\$107,574	A-9,LN 7	\$0	\$48,169	\$14,212	\$0	\$0	\$1,744	\$1,479	\$231	\$9,845	\$6,544	\$6,536	\$72	\$18,741	\$0
4	6310	CENTRAL OFFICE EXPENSE	\$94,858	A-9,LN 15	\$0	\$11,047	\$45,837	\$0	\$0	\$2,269	\$0	\$247	\$5,913	\$8,514	\$0	\$0	\$21,030	\$0
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6510	CABLE AND WIRE FACILITIES EXP	\$227,025	A-9,LN 24	\$0	\$161,984	\$0	\$0	\$0	\$0	\$6,036	\$167	\$21,637	\$0	\$26,682	\$0	\$10,519	\$0
7	6530	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	6540	NETWORK OPERATIONS EXPENSE	\$226,322	A-10,LN 7	\$0	\$101,410	\$29,921	\$0	\$0	\$3,672	\$3,113	\$486	\$20,727	\$13,778	\$13,760	\$0	\$39,456	\$0
9	6610	ACCESS / USF EXPENSE	\$87,523	A-10,LN 8		\$87,523											\$0	\$0
10	6620	MARKETING EXPENSE	\$105,320	A-11,LN 1	\$0	\$47,190	\$13,924	\$0	\$0	\$1,709	\$1,449	\$226	\$9,645	\$6,411	\$6,403	\$4	\$18,360	\$0
11	6710	SERVICES EXPENSE	\$62,958	A-11,LN29	\$0	\$14,044	\$6,078	\$0	\$10	\$746	\$632	\$99	\$2,507	\$1,667	\$1,665	\$30,737	\$4,773	\$0
12	6720	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		GENERAL AND ADMINISTRATIVE EXP	\$388,184	A-12,LN 9	\$0	\$200,723	\$46,830	\$0	\$4	\$4,319	\$5,412	\$619	\$29,926	\$15,720	\$23,440	\$13,120	\$48,070	\$0
14		SUBTOTAL OPERATING EXPENSE	\$1,299,836			\$672,122	\$156,811	\$0	\$14	\$14,461	\$18,122	\$2,074	\$100,207	\$52,638	\$78,490	\$43,933	\$160,962	\$0
15	6560	% DISTRIBUTION	100.000%		0.000%	51.708%	12.064%	0.000%	0.001%	1.1122	1.394%	0.160%	7.709%	4.050%	6.038%	3.380%	12.383%	0.000%
16	7200	DEPRECIATION AND AMORTIZATION	\$540,580	A-10,LN 19+2	\$0	\$223,335	\$29,198	\$0	\$0	\$13,422	\$5,888	\$1,624	\$56,079	\$50,356	\$26,026	\$11	\$134,642	\$0
17		OTHER OPERATING TAX	\$33,425	A-12,LN 25	\$0	\$14,977	\$4,419	\$0	\$0	\$542	\$460	\$72	\$3,061	\$2,035	\$2,032	\$1	\$5,827	\$0
18	7500	EQUAL ACCESS EXPENSE	\$0	A-12,LN 12													\$0	\$0
19	5240/7100/7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		RENT REVENUES/ OTHER INC/ G+L	(\$1,700)	A-10,LN 35	\$0	(\$1,213)		\$0	\$0	\$0	(\$45)	(\$1)	(\$162)	\$0	(\$200)	\$0	(\$79)	\$0
21		TOTAL OPERATING EXP & TAX	\$1,872,142		\$0	\$909,221	\$190,428	\$0	\$14	\$28,425	\$24,424	\$3,768	\$159,185	\$105,029	\$106,349	\$43,945	\$301,352	\$0
22	7370	% DISTRIBUTION	100.000%		0.000%	48.566%	10.172%	0.000%	0.001%	1.518%	1.305%	0.201%	8.503%	5.610%	5.681%	2.347%	16.097%	0.000%
23		NON OPERATING EXPENSE																
24		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		UNCOLLECTIBLES																
28	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	5320	END USER COMMON LINE	\$0	DIRECT		\$0												
30	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Nelson-Ball Ground Telephone

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
		BASIS FOR NETWORK SUPPORT EXPENSE																
1		GEN SUPPORT, COE, IOT AND C&WF	\$11,727,586	VARIOUS	\$0	\$5,254,671	\$1,550,408	\$0	\$0	\$190,288	\$161,300	\$25,166	\$1,073,994	\$713,905	\$712,984	\$414	#####	\$0
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8			\$0	\$0										
3		TOTAL	\$11,727,586		\$0	\$5,254,671	\$1,550,408	\$0	\$0	\$190,288	\$161,300	\$25,166	\$1,073,994	\$713,905	\$712,984	\$414	#####	\$0
4		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%	0.000%
		PLANT SPECIFIC EXPENSES																
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$72	LN 4	\$0	\$32	\$10	\$0	\$0	\$1	\$1	\$0	\$7	\$4	\$4	\$0	\$13	\$0
7	6120	GENERAL SUPPORT	\$107,574	A-3, LN 5	\$0	\$48,169	\$14,212	\$0	\$0	\$1,744	\$1,479	\$231	\$9,845	\$6,544	\$6,536	\$72	\$18,741	\$0
8		TOTAL GENERAL SUPPORT EXP	\$107,646		\$0	\$48,201	\$14,222	\$0	\$0	\$1,746	\$1,480	\$231	\$9,852	\$6,549	\$6,540	\$72	\$18,754	\$0
9		% DISTRIBUTION	100.000%		0.000%	44.778%	13.212%	0.000%	0.000%	1.622%	1.375%	0.214%	9.152%	6.084%	6.076%	0.067%	17.422%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$45,837	A-4, LN 47	\$0	\$0	\$45,837	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$49,021	A-4, LN 48	\$0	\$11,047	\$0	\$0	\$0	\$2,269		\$247	\$5,913	\$8,514			\$21,030	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$94,858		\$0	\$11,047	\$45,837	\$0	\$0	\$2,269		\$247	\$5,913	\$8,514			\$21,030	\$0
16		% DISTRIBUTION	100.000%		0.000%	11.646%	48.321%	0.000%	0.000%	2.392%		0.260%	6.234%	8.976%			22.170%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT		\$0												
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0													
20		OTHER	\$0	DIRECT		\$0							\$0					
21		CPE	\$0	DIRECT		\$0												
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0							\$0					
23		% DISTRIBUTION	0.000%		0.000%	0.000%							0.000%					
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$227,025	A-5, LN 22	\$0	\$161,984		\$0		\$4,015	\$7,516	\$645	\$37,402	\$15,063	\$33,223	\$72	\$50,303	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$429,528		\$0	\$221,232	\$60,059	\$0	\$0	\$4,015	\$7,516	\$645	\$37,402	\$15,063	\$33,223	\$72	\$50,303	\$0
26		% DISTRIBUTION	100.000%		0.000%	51.506%	13.982%	0.000%	0.000%	0.935%	1.750%	0.150%	8.708%	3.507%	7.735%	0.017%	11.711%	0.000%

PYCOS Nelson-Ball Ground Telephone

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	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$5,361,158	A-4, LN 38	\$0	\$877,232	\$1,468,347	\$0	\$0	\$180,216		\$19,616	\$469,588	\$676,119		\$0	#####	\$0
2		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0							\$0			\$0		\$0
3		CABLE AND WIRE FACILITIES	\$5,745,310	A-5, LN 21	\$0	\$4,099,317		\$0			\$152,763	\$4,218	\$547,561		\$675,247	\$0	\$266,205	\$0
4		TOTAL	\$11,106,468		\$0	\$4,976,548	\$1,468,347	\$0	\$0	\$180,216	\$152,763	\$23,834	\$1,017,148	\$676,119	\$675,247	\$0	#####	\$0
5		% DISTRIBUTION	100.000%		0.000%	44.808%	13.221%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.088%	6.080%	0.000%	17.433%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$226,322	LN 5	\$0	\$101,410	\$29,921	\$0	\$0	\$3,672	\$3,113	\$486	\$20,727	\$13,778	\$13,760	\$0	\$39,456	\$0
8	6540	ACCESS / USF EXPENSE	\$87,523	DIRECT		\$87,523											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$15,289	A-3, LN 5	\$0	\$6,846	\$2,020	\$0	\$0	\$248	\$210	\$33	\$1,399	\$930	\$929	\$10	\$2,664	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$23,616	A-4, LN 47		\$23,616	\$0	\$0		\$0		\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44		\$0	\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$275,132	A-4, LN 48	\$0	\$62,000	\$0	\$0	\$12,737			\$1,386	\$33,189	\$47,786			\$118,034	\$0
14		UNDISTRIBUTED COE	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0							\$0					
16		CABLE AND WIRE FACILITIES	\$199,604	A-5, LN 22	\$0	\$142,419		\$0			\$5,307	\$147	\$19,023		\$23,460	\$0	\$9,249	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$513,642		\$0	\$211,265	\$25,636	\$0	\$0	\$12,985	\$5,517	\$1,566	\$53,612	\$48,716	\$24,388	\$10	\$129,946	\$0
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$513,642		\$0	\$211,265	\$25,636	\$0	\$0	\$12,985	\$5,517	\$1,566	\$53,612	\$48,716	\$24,388	\$10	\$129,946	\$0
20		% DISTRIBUTION	100.000%		0.000%	41.131%	4.991%	0.000%	0.000%	2.528%	1.074%	0.305%	10.438%	9.484%	4.748%	0.002%	25.299%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + D	\$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
23	6563	UNDISTRIBUTED	\$0	A-3, LN 10	\$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
25	6564	INTANGIBLE ASSETS	\$26,938	A-3, LN 10	\$0	\$12,070	\$3,561	\$0	\$0	\$437	\$371	\$58	\$2,467	\$1,640	\$1,638	\$1	\$4,696	\$0
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$26,938		\$0	\$12,070	\$3,561	\$0	\$0	\$437	\$371	\$58	\$2,467	\$1,640	\$1,638	\$1	\$4,696	\$0
28		% DISTRIBUTION	100.000%		0.000%	44.806%	13.220%	0.000%	0.000%	1.623%	1.375%	0.215%	9.158%	6.087%	6.080%	0.004%	17.433%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$854,425		\$0	\$412,268	\$59,119	\$0	\$0	\$17,095	\$9,001	\$2,109	\$76,806	\$64,134	\$39,786	\$11	\$174,098	\$0
30		% DISTRIBUTION	100.000%		0.000%	48.251%	6.919%	0.000%	0.000%	2.001%	1.053%	0.247%	8.989%	7.506%	4.656%	0.001%	20.376%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$0	A-3, LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$1,700	A-5, LN 22	\$0	\$1,213	\$0	\$0	\$0	\$0	\$45	\$1	\$162		\$200	\$0	\$79	\$0
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$1,700		\$0	\$1,213	\$0	\$0	\$0	\$0	\$45	\$1	\$162	\$0	\$200	\$0	\$79	\$0

PYCOS Nelson-Ball Ground Telephone

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$105,320	A-3, LN 10	\$0	\$47,190	\$13,924	\$0	\$0	\$1,709	\$1,449	\$226	\$9,645	\$6,411	\$6,403	\$4	\$18,360	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0								\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRA	\$0	DIRECT			\$0		\$0								\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$7	DIRECT					\$7									
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$8,237	A-3, LN 22	\$0	\$6,027	\$1,778	\$0	\$0	\$218	\$185	\$29						
11		- OTHER	\$3,458	AL-1, LN 12									\$0				\$3,458	\$0
12		- END USER PAYMENT & COLLECTION	\$5,265	AL-1, LN 13		\$1,817							\$0				\$3,447	\$0
13		- END USER BILLING INQUIRY	\$2,008	AL-1, LN 14		\$0							\$0				\$2,008	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
16		- IX CARRIER BILLING INQOY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0												
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$18,968		\$0	\$7,844	\$1,778	\$0	\$0	\$218	\$185	\$29	\$0				\$8,913	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$201	DIRECT													\$201	
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT													\$0	
23		- OTHER BILLING & COLLECTION	\$13,122	DIRECT													\$13,122	
24		- END USER COMMON LINE	\$2,316	DIRECT														
25		- CARRIER ACCESS BILLING (CABS)	\$10,931	A-3, LN 24		\$2,316	\$2,618	\$0	\$0	\$321	\$272	\$43	\$1,814	\$1,206	\$1,204	\$0	\$3,453	
26		SUBTOTAL CUSTOMER SERVICES	\$26,570		\$0	\$2,316	\$2,618	\$0	\$0	\$321	\$272	\$43	\$1,814	\$1,206	\$1,204	\$13,322	\$3,453	
27		TOTAL CAT 1 AND CAT 2	\$45,537		\$0	\$10,160	\$4,397	\$0	\$0	\$540	\$457	\$71	\$1,814	\$1,206	\$1,204	\$22,236	\$3,453	
28	3.0	% DISTRIBUTION	100.000%		0.000%	22.311%	9.655%	0.000%	0.000%	1.185%	1.004%	0.157%	3.983%	2.648%	2.644%	48.830%	7.583%	
29		ALL OTHER CUSTOMER SERVICE	\$17,413	/LN 34	\$0	\$3,884	\$1,681	\$0	\$3	\$206	\$175	\$27	\$693	\$461	\$460	\$8,501	\$1,320	\$0
30		TOTAL SERVICES EXPENSE	\$62,958		\$0	\$14,044	\$6,078	\$0	\$10	\$746	\$632	\$99	\$2,507	\$1,667	\$1,665	\$30,737	\$4,773	\$0
31		% DISTRIBUTION	100.000%		0.000%	22.308%	9.654%	0.000%	0.016%	1.185%	1.004%	0.157%	3.983%	2.647%	2.644%	48.822%	7.581%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$168,278		\$0	\$61,234	\$20,001	\$0	\$10	\$2,455	\$2,081	\$325	\$12,152	\$8,078	\$8,068	\$30,741	\$23,133	\$0
33		% DISTRIBUTION	100.000%		0.000%	36.389%	11.886%	0.000%	0.006%	1.459%	1.237%	0.193%	7.222%	4.800%	4.794%	18.268%	13.747%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$45,545		\$0	\$10,160	\$4,397	\$0	\$7	\$540	\$457	\$71	\$1,814	\$1,206	\$1,204	\$22,236	\$3,453	\$0
35		% DISTRIBUTION	100.000%		0.000%	22.308%	9.654%	0.000%	0.016%	1.185%	1.004%	0.157%	3.983%	2.647%	2.644%	48.822%	7.581%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS			0.11081114	0.0701999	0	0	0.008616	0.0073034	0.00113949	0.04862864	0.0323244	0.0322827	0.5961248	0.0925695		

PYCOS Nelson-Ball Ground Telephone

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE SWITCHING	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	COMMON TRANSPORT FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
		BIG THREE EXPENSES																
1		PLANT SPECIFIC EXPENSE	\$429,528	A-9, LN 25	\$0	\$221,232	\$60,059	\$0	\$0	\$4,015	\$7,516	\$645	\$37,402	\$15,063	\$33,223	\$72	\$50,303	\$0
2		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		NETWORK OPERATIONS EXPENSE	\$226,322	A-10, LN 8	\$0	\$101,410	\$29,921	\$0	\$0	\$3,672	\$3,113	\$486	\$20,727	\$13,778	\$13,760	\$0	\$39,456	\$0
4		ACCESS CHARGE EXPENSE	\$87,523	A-10, LN 9	\$0	\$87,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$168,278	A-11, LN 31	\$0	\$61,234	\$20,001	\$0	\$10	\$2,455	\$2,081	\$325	\$12,152	\$8,078	\$8,068	\$30,741	\$23,133	\$0
6		TOTAL BIG THREE EXPENSES	\$911,651		\$0	\$471,399	\$109,981	\$0	\$10	\$10,142	\$12,710	\$1,455	\$70,281	\$36,918	\$55,050	\$30,813	\$112,892	\$0
7		% DISTRIBUTION	100.000%		0.000%	51.708%	12.064%	0.000%	0.001%	1.112%	1.394%	0.160%	7.709%	4.050%	6.038%	3.380%	12.383%	0.000%
		CORPORATE OPERATING EXPENSE																
8	6710	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	GENERAL AND ADMINISTRATIVE	\$388,184	LN 7	\$0	\$200,723	\$46,830	\$0	\$4	\$4,319	\$5,412	\$619	\$29,926	\$15,720	\$23,440	\$13,120	\$48,070	\$0
10		TOTAL CORPORATE OPERATIONS	\$388,184		\$0	\$200,723	\$46,830	\$0	\$4	\$4,319	\$5,412	\$619	\$29,926	\$15,720	\$23,440	\$13,120	\$48,070	\$0
11		% DISTRIBUTION	100.000%		0.000%	51.708%	12.064%	0.000%	0.001%	1.112%	1.394%	0.160%	7.709%	4.050%	6.038%	3.380%	12.383%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0										
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & EN	(\$33)	A-3, LN 10	\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	(\$0)	(\$16)	\$0
21		TOTAL	(\$33)		\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	(\$0)	(\$16)	\$0
22		OPERATING TAXES																
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$33,425	A-3, LN 10	\$0	\$14,977	\$4,419	\$0	\$0	\$542	\$460	\$72	\$3,061	\$2,035	\$2,032	\$1	\$5,827	\$0
26		TOTAL OPERATING TAXES	\$33,425		\$0	\$14,977	\$4,419	\$0	\$0	\$542	\$460	\$72	\$3,061	\$2,035	\$2,032	\$1	\$5,827	\$0

TYCOS Nelson-Ball Ground Telephone
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$6,661,601	S-2, LN 35	\$0	\$1,343,951	\$0	\$1,393,136	\$227,522	\$72,477	\$74,959	\$0	\$0	\$0	\$3,549,556
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$749,430	LN1*LN 2	\$0	\$151,194	\$0	\$156,728	\$25,596	\$8,154	\$8,433	\$0	\$0	\$0	\$399,325
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$749,430	LN3-LN4	\$0	\$151,194	\$0	\$156,728	\$25,596	\$8,154	\$8,433	\$0	\$0	\$0	\$399,325
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$403,660	LN 28	\$0	\$81,437	\$0	\$84,418	\$13,787	\$4,392	\$4,542	\$0	\$0	\$0	\$215,086
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$403,660	LN 6-LN 7	\$0	\$81,437	\$0	\$84,418	\$13,787	\$4,392	\$4,542	\$0	\$0	\$0	\$215,086
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$73,616	LN 33	\$0	\$14,852	\$0	\$15,395	\$2,514	\$801	\$828	\$0	\$0	\$0	\$39,225
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$73,616	LN 9-LN 10	\$0	\$14,852	\$0	\$15,395	\$2,514	\$801	\$828	\$0	\$0	\$0	\$39,225
13	OPERATING EXPENSE AND TAX	\$4,850,647	S-8, LN 20	\$0	\$1,182,416	\$0	\$617,123	\$287,757	\$78,330	\$36,623	\$0	\$0	\$0	\$2,648,397
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	\$6,077,353	5+8+11thru15	\$0	\$1,429,899	\$0	\$873,664	\$329,654	\$91,676	\$50,427	\$0	\$0	\$0	\$3,302,033
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.01%	0.00%	0.00%	0.01%
18	GROSS RECEIPTS/PSC TAX	\$397	LN 16*LN 17	\$0	\$0	\$0	\$0	\$35	\$10	\$5	\$0	\$0	\$0	\$347
19	TOTAL REVENUE REQUIREMENT	\$6,077,750		\$0	\$1,429,899	\$0	\$873,664	\$329,688	\$91,686	\$50,432	\$0	\$0	\$0	\$3,302,381

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

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$749,430	LN 3	\$0	\$151,194	\$0	\$156,728	\$25,596	\$8,154	\$8,433	\$0	\$0	\$0	\$399,325
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$225)	S-12, LN 25+26	\$0	(\$45)	\$0	(\$48)	(\$8)	(\$2)	(\$3)	\$0	\$0	\$0	(\$120)
24	TOTAL INCOME ADJUSTMENTS	(\$225)	LN 21+22	\$0	(\$45)	\$0	(\$48)	(\$8)	(\$2)	(\$3)	\$0	\$0	\$0	(\$120)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$749,655		\$0	\$151,239	\$0	\$156,775	\$25,604	\$8,156	\$8,435	\$0	\$0	\$0	\$399,445
27	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$81,437	\$0	\$84,418	\$13,787	\$4,392	\$4,542	\$0	\$0	\$0	\$215,086
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$403,660	LN26-LN27	\$0	\$81,437	\$0	\$84,418	\$13,787	\$4,392	\$4,542	\$0	\$0	\$0	\$215,086
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$1,153,315	LN25+LN28-S-12	\$0	\$232,676	\$0	\$241,193	\$39,390	\$12,548	\$12,978	\$0	\$0	\$0	\$614,530
32	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$14,852	\$0	\$15,395	\$2,514	\$801	\$828	\$0	\$0	\$0	\$39,225
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$73,616		\$0	\$14,852	\$0	\$15,395	\$2,514	\$801	\$828	\$0	\$0	\$0	\$39,225

TYCOS Nelson-Ball Ground Telephone

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$1,668,913	S-3, LN 10	\$0	\$384,550	\$0	\$244,211	\$76,231	\$23,749	\$12,237	\$0	\$0	\$0	\$927,936	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$3,772,168	S-4, LN 52	\$0	\$1,407,660	\$0	\$0	\$482,309	\$140,777	\$0	\$0	\$0	\$0	\$1,741,421	\$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		\$7,204,976	S-4, LN 78	\$0	\$1,101,196	\$0	\$2,813,147	\$188,721	\$61,375	\$168,816	\$0	\$0	\$0	\$2,871,720	\$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		\$18,600,052	S-5, LN 42	\$0	\$4,306,379	\$0	\$1,514,775	\$680,009	\$218,742	\$48,031	\$0	\$0	\$0	\$11,832,115	\$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		\$264,441	S-3, LN 36	\$0	\$60,933	\$0	\$38,695	\$12,079	\$3,763	\$1,939	\$0	\$0	\$0	\$147,032	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$31,510,549		\$0	\$7,260,717	\$0	\$4,610,828	\$1,439,350	\$448,407	\$231,023	\$0	\$0	\$0	\$17,520,224	\$0
10	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	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		\$552,816	S-6, LN 15	\$0	\$127,352	\$0	\$80,923	\$25,238	\$7,863	\$4,058	\$0	\$0	\$0	\$307,382	\$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			\$32,063,364		\$0	\$7,388,069	\$0	\$4,691,751	\$1,464,588	\$456,269	\$235,081	\$0	\$0	\$0	\$17,827,606	\$0
18	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$24,274,159	S-7, LN 18	\$0	\$5,786,999	\$0	\$3,130,413	\$1,186,210	\$367,500	\$151,611	\$0	\$0	\$0	\$13,651,425	\$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		\$1,162,556	S-7, LN 32	\$0	\$267,918	\$0	\$170,419	\$53,176	\$16,564	\$8,542	\$0	\$0	\$0	\$645,937	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$142,239	S-7, LN 38	\$0	\$34,197	\$0	\$13,986	\$8,701	\$2,700	\$921	\$0	\$0	\$0	\$81,735	\$0
26	NET TELEPHONE PLANT			\$6,484,411		\$0	\$1,298,955	\$0	\$1,376,933	\$216,501	\$69,506	\$74,007	\$0	\$0	\$0	\$3,448,509	\$0
27	% DISTRIBUTION			100.000%		0.000%	20.032%	0.000%	21.235%	3.339%	1.072%	1.141%	0.000%	0.000%	0.000%	53.182%	0.000%
28	MATERIALS AND SUPPLIES	1220		\$38,256	S-6, LN 31	\$0	\$8,857	\$0	\$3,116	\$1,399	\$450	\$99	\$0	\$0	\$0	\$24,336	\$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		\$138,934		\$0	\$36,138	\$0	\$13,088	\$9,623	\$2,520	\$854	\$0	\$0	\$0	\$76,711	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$6,661,601		\$0	\$1,343,951	\$0	\$1,393,136	\$227,522	\$72,477	\$74,959	\$0	\$0	\$0	\$3,549,556	\$0
36	% DISTRIBUTION			100.000%		0.000%	20.175%	0.000%	20.913%	3.415%	1.088%	1.125%	0.000%	0.000%	0.000%	53.284%	0.000%

TYCOS Nelson-Ball Ground Telephone

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			\$1,992,275		\$0	\$478,989	\$0	\$195,881	\$121,870	\$37,815	\$12,898	\$0	\$0	\$0	\$1,144,820	\$0
3	% DISTRIBUTION			100.000%		0.000%	24.042%	0.000%	9.832%	6.117%	1.898%	0.647%	0.000%	0.000%	0.000%	57.463%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$29,577,195		\$0	\$6,815,235	\$0	\$4,327,922	\$1,351,040	\$420,895	\$216,848	\$0	\$0	\$0	\$16,445,256	\$0
6	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	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)			\$1,640,520	LN 6+DIRECT	\$0	\$378,006	\$0	\$240,058	\$74,934	\$23,344	\$12,029	\$0	\$0	\$0	\$912,150	\$0
9	GENERAL PURPOSE COMPUTERS			\$28,393	LN 6+DIRECT	\$0	\$6,544	\$0	\$4,153	\$1,298	\$404	\$208	\$0	\$0	\$0	\$15,787	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,668,913		\$0	\$384,550	\$0	\$244,211	\$76,231	\$23,749	\$12,237	\$0	\$0	\$0	\$927,936	\$0
11	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$31,246,108		\$0	\$7,199,784	\$0	\$4,572,133	\$1,427,271	\$444,644	\$229,084	\$0	\$0	\$0	\$17,373,192	\$0
14	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
	TANGIBLE ASSETS																
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$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			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$31,246,108		\$0	\$7,199,784	\$0	\$4,572,133	\$1,427,271	\$444,644	\$229,084	\$0	\$0	\$0	\$17,373,192	\$0
33	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
	INTANGIBLE ASSETS																
34	ALLOCATED		2690	\$264,441	LN 33	\$0	\$60,933	\$0	\$38,695	\$12,079	\$3,763	\$1,939	\$0	\$0	\$0	\$147,032	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$264,441		\$0	\$60,933	\$0	\$38,695	\$12,079	\$3,763	\$1,939	\$0	\$0	\$0	\$147,032	\$0
37	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%

S-4, 1 of 2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	- SEPARATE TOLL BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	- DSA BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	- DSB BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	- DIRECTORY ASSISTANCE BOARDS			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	- TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	SERVICE OBSERVING TOLL MOU'S			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	PROCESSOR REAL TIME - RTA			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
12	REL MOU'S - TANDEM SWITCHING			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	REL MOU'S - OTHER			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
14	DIAL EQUIPMENT MOU'S (DEM)			100.000%		0.000%	37.317%	0.000%	0.000%	12.786%	3.732%	0.000%	0.000%	0.000%	0.000%	46.165%	0.000%
15	REL MOU'S - EXCHANGE TRUNK			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	HOST/REMOTE MOU MILES			100.000%		0.000%	70.770%	0.000%	0.000%	15.065%	4.672%	0.000%	0.000%	0.000%	0.000%	9.493%	0.000%
17	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS		2220 1.1														
21	COMBINED TOLL AND LOCAL			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	SEPARATE DSA BOARDS			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SEPARATE DSB BOARDS			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
28	AUXILIARY SWITCHBOARDS		2220 1.2														
29	DIRECTORY ASSISTANCE			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	INTERCEPT			\$0	SLU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOLL RATE AND ROUTE			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
34	SERVICE OBSERVING		2220 1.3														
35	TOLL			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EXCHANGE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
40	TRAFFIC SERVICE POSITIONS		2220 1.4														
41	OPERATOR			\$0	LN 7+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	REMOTE TRUNK ARRANGEMENT			\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43	OTHER			\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	SUBTOTAL TSPS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

TYCOS Nelson-Ball Ground Telephone

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT	2210	2.0														
44	ACCESS	2.1		\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	NON ACCESS	2.2		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	OTHER	2.3		\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	SUBTOTAL TANDEM SWITCHING % DISTRIBUTION			\$0 0.000%		\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
49	ACCESS	3.1		\$3,772,168	LN 13	\$0	\$1,407,660	\$0	\$0	\$482,309	\$140,777	\$0	\$0	\$0	\$0	\$1,741,421	\$0
50	EQUAL ACCESS	3.2		\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	SUBTOTAL LOCAL SWITCHING % DISTRIBUTION			\$3,772,168 100.000%		\$0 0.000%	\$1,407,660 37.317%	\$0 0.000%	\$0 0.000%	\$482,309 12.786%	\$140,777 3.732%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$1,741,421 46.165%	\$0 0.000%
52	TOTAL SWITCHING EQUIPMENT			\$3,772,168		\$0	\$1,407,660	\$0	\$0	\$482,309	\$140,777	\$0	\$0	\$0	\$0	\$1,741,421	\$0
53	% DISTRIBUTION			100.000%		0.000%	37.317%	0.000%	0.000%	12.786%	3.732%	0.000%	0.000%	0.000%	0.000%	46.165%	0.000%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT	2230	4.0														
55	4.11 - EXCH-WB = DS1 >	4.11		\$435,372	AL-1, LN12	\$0	\$4,111	\$0	\$334,259	\$1,148	\$411	\$4,349	\$0	\$0	\$0	\$91,094	\$0
56	EXCH TRUNK - EAS	4.121		\$167,892	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$167,892	\$0
57	4.11D - DSL EQUIP	4.11 DSL		\$1,574,346	DIRECT	\$0	\$0	\$0	\$1,574,346	\$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		\$3,620,417	AL-1, LN 2	\$0	\$900,314	\$0	\$9,424	\$139,837	\$44,980	\$6,911	\$0	\$0	\$0	\$2,518,952	\$0
61	4.122PL - EXCH-PL = DSO	4.122 PL		\$405,151	DIRECT	\$0	\$0	\$0	\$197,410	\$0	\$0	\$147,941	\$0	\$0	\$0	\$59,800	\$0
62	SUBTOTAL EXCHANGE CIRCUIT % DISTRIBUTION			\$6,203,176 100.000%		\$0 0.000%	\$904,424 14.580%	\$0 0.000%	\$2,115,438 34.103%	\$140,985 2.273%	\$45,391 0.732%	\$159,201 2.566%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$2,837,737 45.747%	\$0 0.000%
63	INTEREXCHANGE CIRCUIT	4.1PCP		\$89,256	DIRECT	\$0	\$0	\$0	\$89,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64	FURNISHED OTHERS - INTERSTATE	4.21		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	4.22 - IXC WB = DS1 >	4.22		\$614,500	AL-1, LN14	\$0	\$0	\$0	\$606,607	\$0	\$0	\$7,893	\$0	\$0	\$0	\$0	\$0
66	TOLL - BASIC	4.231		\$144,462	AL-1, LN6	\$0	\$88,082	\$0	\$1,846	\$24,600	\$8,809	\$1,723	\$0	\$0	\$0	\$19,403	\$0
67	4.231PL - IXC PL = DSO	4.231 PL		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	NON ACCESS	4.24		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION			\$758,962 100.000%		\$0 0.000%	\$88,082 11.606%	\$0 0.000%	\$608,453 80.169%	\$24,600 3.241%	\$8,809 1.161%	\$9,615 1.267%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$19,403 2.556%	\$0 0.000%
70	HOST/REMOTE CIRCUIT	4.3															
71	EXCLUDING WATS	4.31		\$153,582	LN 15+DIRECT	\$0	\$108,690	\$0	\$0	\$23,137	\$7,175	\$0	\$0	\$0	\$0	\$14,580	\$0
72	CLOSED END WATS	4.32		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	SUBTOTAL HOST/REMOTE CIRCUIT % DISTRIBUTION			\$153,582 100.000%		\$0 0.000%	\$108,690 70.770%	\$0 0.000%	\$0 0.000%	\$23,137 15.065%	\$7,175 4.672%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$14,580 9.493%	\$0 0.000%
74	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	TOTAL TRANSMISSION EQUIPMENT			\$7,204,976		\$0	\$1,101,196	\$0	\$2,813,147	\$188,721	\$61,375	\$168,816	\$0	\$0	\$0	\$2,871,720	\$0
76	% DISTRIBUTION			100.000%		0.000%	15.284%	0.000%	39.045%	2.619%	0.852%	2.343%	0.000%	0.000%	0.000%	39.857%	0.000%
77																	
78																	
79																	
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$10,977,143		\$0	\$2,508,856	\$0	\$2,813,147	\$671,031	\$202,153	\$168,816	\$0	\$0	\$0	\$4,613,141	\$0
81	% DISTRIBUTION			100.000%		0.000%	22.855%	0.000%	25.627%	6.113%	1.842%	1.538%	0.000%	0.000%	0.000%	42.025%	0.000%

TYCOS Nelson-Ball Ground Telephone

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	3.883%	1.249%	0.000%	0.000%	0.000%	0.000%	69.868%	0.000%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	EQUIVALENT LOOPS - CWF			100.000%	AL-1, LN 4	0.000%	24.868%	0.000%	0.260%	3.862%	1.242%	0.191%	0.000%	0.000%	0.000%	69.578%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.944%	0.000%	76.777%	0.264%	0.094%	0.999%	0.000%	0.000%	0.000%	20.922%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	98.716%	0.000%	0.000%	1.284%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	60.131%	0.000%	2.120%	16.793%	6.014%	1.276%	0.000%	0.000%	0.000%	13.666%	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%	70.770%	0.000%	0.000%	15.065%	4.672%	0.000%	0.000%	0.000%	0.000%	9.493%	0.000%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
INFORMATION ORIGATION/TERMINATION				2310													
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CABLE AND WIRE FACILITIES				2410													
19	SUBSCRIBER LINE - JOINT			\$16,684,644	LN 3	\$0	\$4,149,086	\$0	\$43,427	\$644,436	\$207,288	\$31,846	\$0	\$0	\$0	\$11,608,561	\$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	\$16,684,644		\$0	\$4,149,086	\$0	\$43,427	\$644,436	\$207,288	\$31,846	\$0	\$0	\$0	\$11,608,561	\$0
22	EXCHANGE WIDEBAND - JOINT			\$690,179	LN 4	\$0	\$6,517	\$0	\$529,878	\$1,820	\$652	\$6,895	\$0	\$0	\$0	\$144,418	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$267,198	DIRECT	\$0	\$0	\$0	\$267,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$957,377		\$0	\$6,517	\$0	\$797,076	\$1,820	\$652	\$6,895	\$0	\$0	\$0	\$144,418	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$56,588	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,588	\$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	\$56,588		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$56,588	\$0
28	INTEREXCHANGE WIDEBAND			\$682,152	LN 5	\$0	\$0	\$0	\$673,392	\$0	\$0	\$8,761	\$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	\$682,152		\$0	\$0	\$0	\$673,392	\$0	\$0	\$8,761	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$41,498	LN 6	\$0	\$24,953	\$0	\$880	\$6,969	\$2,496	\$530	\$0	\$0	\$0	\$5,671	\$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	\$41,498		\$0	\$24,953	\$0	\$880	\$6,969	\$2,496	\$530	\$0	\$0	\$0	\$5,671	\$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			\$177,792	LN 8	\$0	\$125,824	\$0	\$0	\$26,784	\$8,306	\$0	\$0	\$0	\$0	\$16,878	\$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	\$177,792		\$0	\$125,824	\$0	\$0	\$26,784	\$8,306	\$0	\$0	\$0	\$0	\$16,878	\$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			\$18,600,052		\$0	\$4,306,379	\$0	\$1,514,775	\$680,009	\$218,742	\$48,031	\$0	\$0	\$0	\$11,832,115	\$0
43	% DISTRIBUTION			100.000%		0.000%	23.153%	0.000%	8.144%	3.656%	1.176%	0.258%	0.000%	0.000%	0.000%	63.613%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2.LN 10	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.000%	23.153%	0.000%	8.144%	3.656%	1.176%	0.258%	0.000%	0.000%	0.000%	63.613%	0.000%
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.000%	90.908%	0.000%	0.000%	0.000%	9.092%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$552,816	LN 1+DIRECT	\$0	\$127,352	\$0	\$80,923	\$25,238	\$7,863	\$4,058	\$0	\$0	\$0	\$307,382	\$0
15	TOTAL TPUC - SHORT TERM			\$552,816		\$0	\$127,352	\$0	\$80,923	\$25,238	\$7,863	\$4,058	\$0	\$0	\$0	\$307,382	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4.LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$552,816		\$0	\$127,352	\$0	\$80,923	\$25,238	\$7,863	\$4,058	\$0	\$0	\$0	\$307,382	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OTHER			\$38,256	LN 2+DIRECT	\$0	\$8,857	\$0	\$3,116	\$1,399	\$450	\$99	\$0	\$0	\$0	\$24,336	\$0
32	TOTAL			\$38,256		\$0	\$8,857	\$0	\$3,116	\$1,399	\$450	\$99	\$0	\$0	\$0	\$24,336	\$0
32	% DISTRIBUTION			100.00%		0.000%	23.153%	0.000%	8.144%	3.656%	1.176%	0.258%	0.000%	0.000%	0.000%	63.613%	0.000%
33	INVESTMENT IN NONAFFILIATED COMPANIES	1402															
34	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	OTHER NONCURRENT ASSETS	1410		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3.LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Nelson-Ball Ground Telephone

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		100.000%	S-3, LN 11	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
2	CENTRAL OFFICE EQUIPMENT	2230		100.000%	S-4, LN 81	0.000%	22.855%	0.000%	25.627%	6.113%	1.842%	1.538%	0.000%	0.000%	0.000%	42.025%	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%	23.153%	0.000%	8.144%	3.656%	1.176%	0.258%	0.000%	0.000%	0.000%	63.613%	0.000%
5	GEN SUPPORT, COE, IOT AND C&WF			100.000%	S-3, LN 14	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	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			\$1,369,347	LN 1+DIRECT	\$0	\$315,523	\$0	\$200,376	\$62,548	\$19,486	\$10,040	\$0	\$0	\$0	\$761,374	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$3,635,516	S-4, LN53+DIR	\$0	\$1,356,666	\$0	\$0	\$464,837	\$135,677	\$0	\$0	\$0	\$0	\$1,678,336	\$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			\$4,403,668	S-4, LN79+DIR	\$0	\$673,049	\$0	\$1,719,393	\$115,346	\$37,513	\$103,179	\$0	\$0	\$0	\$1,755,187	\$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			\$14,865,628	LN 4+DIRECT	\$0	\$3,441,761	\$0	\$1,210,644	\$543,479	\$174,824	\$38,392	\$0	\$0	\$0	\$9,456,528	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$24,274,159		\$0	\$5,786,999	\$0	\$3,130,413	\$1,186,210	\$367,500	\$151,611	\$0	\$0	\$0	\$13,651,425	\$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	\$37,990	LN 1+DIRECT	\$0	\$8,756	\$0	\$5,556	\$1,737	\$541	\$278	\$0	\$0	\$0	\$21,122	\$0
28	CENTRAL OFFICE EQUIP			\$400,217	LN 2+DIRECT	\$0	\$91,508	\$0	\$102,501	\$24,482	\$7,375	\$6,150	\$0	\$0	\$0	\$168,200	\$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			\$672,395	LN 4+DIRECT	\$0	\$155,681	\$0	\$54,761	\$24,583	\$7,908	\$1,733	\$0	\$0	\$0	\$427,728	\$0
31	UNDISTRIBUTED			\$51,954	LN 5+DIRECT	\$0	\$11,973	\$0	\$7,600	\$2,374	\$740	\$381	\$0	\$0	\$0	\$28,886	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$1,162,556		\$0	\$267,918	\$0	\$170,419	\$53,176	\$16,564	\$8,542	\$0	\$0	\$0	\$645,937	\$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	\$142,239	S-3, LN 3	\$0	\$34,197	\$0	\$13,986	\$8,701	\$2,700	\$921	\$0	\$0	\$0	\$81,735	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$142,239		\$0	\$34,197	\$0	\$13,986	\$8,701	\$2,700	\$921	\$0	\$0	\$0	\$81,735	\$0

S-8, 1 of 1

[illegible]

TYCOS Nelson-Ball Ground Telephone

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	VAR	2110	100.000%	S-3,LN 11	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
2	CENTRAL OFFICE EQUIPMENT			100.000%	S-4,LN 81	0.000%	22.855%	0.000%	25.627%	6.113%	1.842%	1.538%	0.000%	0.000%	0.000%	42.025%	0.000%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5,LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5,LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT		2310	0.000%	S-5,LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES		2410	100.000%	S-5,LN 43	0.000%	23.153%	0.000%	8.144%	3.656%	1.176%	0.258%	0.000%	0.000%	0.000%	63.613%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$187	LN 1+DIRECT	\$0	\$43	\$0	\$27	\$9	\$3	\$1	\$0	\$0	\$0	\$104	\$0
8	GENERAL SUPPORT		6120	\$268,436	LN 1+DIRECT	\$0	\$61,855	\$0	\$39,277	\$12,263	\$3,820	\$1,968	\$0	\$0	\$0	\$149,253	\$0
9	TOTAL GENERAL SUPPORT EXP			\$268,622		\$0	\$61,898	\$0	\$39,304	\$12,271	\$3,823	\$1,969	\$0	\$0	\$0	\$149,356	\$0
10	% DISTRIBUTION			100.000%		0.000%	23.043%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$88,394	LN 2+DIRECT	\$0	\$20,204	\$0	\$22,650	\$5,404	\$1,628	\$1,359	\$0	\$0	\$0	\$37,148	\$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	\$95,349	LN 2+DIRECT	\$0	\$21,794	\$0	\$24,433	\$5,829	\$1,756	\$1,466	\$0	\$0	\$0	\$40,071	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$183,742		\$0	\$41,998	\$0	\$47,083	\$11,233	\$3,384	\$2,825	\$0	\$0	\$0	\$77,218	\$0
16	% DISTRIBUTION			100.000%		0.000%	22.857%	0.000%	25.625%	6.114%	1.842%	1.538%	0.000%	0.000%	0.000%	42.025%	0.000%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL		6310	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED		6410	\$683,098	LN 6	\$0	\$158,155	\$0	\$55,631	\$24,974	\$8,034	\$1,763	\$0	\$0	\$0	\$434,541	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$683,098		\$0	\$158,155	\$0	\$55,631	\$24,974	\$8,034	\$1,763	\$0	\$0	\$0	\$434,541	\$0
26	% DISTRIBUTION			100.000%		0.000%	23.153%	0.000%	8.144%	3.656%	1.176%	0.258%	0.000%	0.000%	0.000%	63.613%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,135,463		\$0	\$262,051	\$0	\$142,019	\$48,479	\$15,240	\$6,558	\$0	\$0	\$0	\$661,116	\$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			\$866,841		\$0	\$200,153	\$0	\$102,715	\$36,207	\$11,418	\$4,589	\$0	\$0	\$0	\$511,759	\$0
30	% DISTRIBUTION			100.000%		0.000%	23.090%	0.000%	11.849%	4.177%	1.317%	0.529%	0.000%	0.000%	0.000%	59.037%	0.000%

TYCOS Nelson-Ball Ground Telephone

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE		2001	100.000%	S-2,LN 10	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	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	100.000%	S-3,LN 37	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
6	TELEPHONE PLANT ADJUSTMENT		2005	0.000%	S-7,LN 10	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	COE, IOT AND C&WF			100.000%	S-3,LN 7	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	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	\$565,090	LN 7+DIRECT	\$0	\$130,213	\$0	\$82,683	\$25,814	\$8,042	\$4,142	\$0	\$0	\$0	\$314,195	\$0
14	ACCESS / USF EXPENSE		6540	\$124,052	DIRECT	\$0	\$87,523	\$0	\$0	\$36,529	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$48,961	S-3,LN 11	\$0	\$11,281	\$0	\$7,165	\$2,236	\$697	\$359	\$0	\$0	\$0	\$27,223	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$49,770	S-4,LN 53	\$0	\$18,573	\$0	\$0	\$6,364	\$1,857	\$0	\$0	\$0	\$0	\$22,976	\$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			\$503,041	S-4,LN 79	\$0	\$76,884	\$0	\$196,410	\$13,176	\$4,285	\$11,787	\$0	\$0	\$0	\$200,499	\$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			\$654,579	S-5,LN 43	\$0	\$151,551	\$0	\$53,308	\$23,931	\$7,698	\$1,691	\$0	\$0	\$0	\$416,400	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,256,351		\$0	\$258,289	\$0	\$256,883	\$45,707	\$14,537	\$13,836	\$0	\$0	\$0	\$667,099	\$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			\$1,256,351		\$0	\$258,289	\$0	\$256,883	\$45,707	\$14,537	\$13,836	\$0	\$0	\$0	\$667,099	\$0
25	% DISTRIBUTION			100.000%		0.000%	20.559%	0.000%	20.447%	3.638%	1.157%	1.101%	0.000%	0.000%	0.000%	53.098%	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	\$65,457	LN 5+DIRECT	\$0	\$15,083	\$0	\$9,578	\$2,990	\$931	\$480	\$0	\$0	\$0	\$36,395	\$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			\$65,457		\$0	\$15,083	\$0	\$9,578	\$2,990	\$931	\$480	\$0	\$0	\$0	\$36,395	\$0
32	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	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		\$5,431	S-5,LN 43+DIR	\$0	\$1,257	\$0	\$442	\$199	\$64	\$14	\$0	\$0	\$0	\$3,455	\$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			\$5,431		\$0	\$1,257	\$0	\$442	\$199	\$64	\$14	\$0	\$0	\$0	\$3,455	\$0

TYCOS Nelson-Ball Ground Telephone

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SW5 - 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	SW5 - 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%	12.488%	0.000%	0.000%	3.883%	1.249%	0.000%	0.000%	0.000%	0.000%	82.380%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	23.311%	0.000%	0.000%	6.241%	2.746%	0.000%	0.000%	0.000%	0.000%	67.702%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	44.741%	0.000%	5.944%	23.636%	9.931%	15.748%	0.000%	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%	5.899%	0.000%	0.294%	18.586%	0.009%	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%	44.136%	0.000%	5.864%	23.965%	10.069%	15.966%	0.000%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$337,131	INPUT	\$0	\$90,668	\$0	\$8,779	\$19,075	\$14,497	\$0	\$0	\$0	\$0	\$204,113	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$2,110	DIRECT	\$0	\$0	\$0	\$0	\$1,749	\$0	\$0	\$0	\$0	\$0	\$360	\$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			\$54	LN 3	\$0	\$7	\$0	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$45	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$54		\$0	\$7	\$0	\$0	\$2	\$1	\$0	\$0	\$0	\$0	\$45	\$0
22	LOCAL BUSINESS OFFICE		6623	1													
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$7,781	DIRECT	\$0	\$7,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$52,739	LN 7	\$0	\$3,111	\$0	\$155	\$9,802	\$5	\$133	\$0	\$0	\$0	\$39,533	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$21,246	LN 4	\$0	\$4,953	\$0	\$0	\$1,326	\$583	\$0	\$0	\$0	\$0	\$14,384	\$0
27	- END USER BILLING INQUIRY		1.3	\$28,834	LN 8	\$0	\$1,837	\$0	\$52	\$979	\$0	\$38	\$0	\$0	\$0	\$25,927	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$110,599		\$0	\$17,682	\$0	\$207	\$12,107	\$588	\$171	\$0	\$0	\$0	\$79,844	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING		2.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING		2.11	\$1,942	AL-1, LN16	\$0	\$189	\$0	\$0	\$1,284	\$45	\$0	\$0	\$0	\$0	\$424	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$41,387	AL-1, LN18, LN19	\$0	\$12,344	\$0	\$0	\$14,028	\$494	\$0	\$0	\$0	\$0	\$14,522	\$0
38	- END USER COMMON LINE		2.3	\$2,178	DIRECT	\$0	\$2,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$20,566	LN 11	\$0	\$9,077	\$0	\$1,206	\$4,929	\$2,071	\$3,284	\$0	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$66,074		\$0	\$23,788	\$0	\$1,206	\$20,240	\$2,610	\$3,284	\$0	\$0	\$0	\$14,946	\$0
41	TOTAL CAT 1 AND CAT 2			\$176,672	LN 32+LN 40	\$0	\$41,469	\$0	\$1,413	\$32,347	\$3,198	\$3,455	\$0	\$0	\$0	\$94,790	\$0
42	% DISTRIBUTION			100.000%		0.000%	23.472%	0.000%	0.800%	18.309%	1.810%	1.955%	0.000%	0.000%	0.000%	53.653%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$44,376	LN 42+DIRECT	\$0	\$16,479	\$0	\$292	\$6,674	\$660	\$713	\$0	\$0	\$19,559	\$0
44	TOTAL SERVICES EXPENSE			\$223,213		\$0	\$57,955	\$0	\$1,705	\$40,773	\$3,859	\$4,168	\$0	\$0	\$0	\$114,753	\$0
45	% DISTRIBUTION			100.000%		0.000%	25.964%	0.000%	0.764%	18.267%	1.729%	1.867%	0.000%	0.000%	0.000%	51.410%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$560,344	LN 12+LN 44	\$0	\$148,623	\$0	\$10,484	\$59,848	\$18,356	\$4,168	\$0	\$0	\$0	\$318,866	\$0
47	% DISTRIBUTION			100.000%		0.000%	26.524%	0.000%	1.871%	10.681%	3.276%	0.744%	0.000%	0.000%	0.000%	56.905%	0.000%

TYCOS Nelson-Ball Ground Telephone

S-12,1of1		OTHER OPERATING EXPENSE AND TAX SEPARATIONS														S-12,1of1	
LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.000%	S-3, LN 4	0.000%	24.042%	0.000%	9.832%	6.117%	1.898%	0.647%	0.000%	0.000%	0.000%	57.463%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2, LN 10	0.000%	23.042%	0.000%	14.632%	4.568%	1.423%	0.733%	0.000%	0.000%	0.000%	55.601%	0.000%
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	0.000%	S-6, LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CAPITAL LEASES		2680	0.000%	S-3, LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	EQUAL ACCESS INVESTMENT			100.000%	S-6, LN 36	0.000%	90.908%	0.000%	0.000%	0.000%	9.092%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.000%	S-2, LN33 - LN32	0.000%	20.051%	0.000%	21.154%	3.341%	1.073%	1.136%	0.000%	0.000%	0.000%	53.246%	0.000%
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$6,216	DIRECT	\$0	\$6,216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,063,059	LN 1	\$0	\$255,584	\$0	\$104,520	\$65,029	\$20,178	\$6,882	\$0	\$0	\$0	\$610,865	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,069,275		\$0	\$261,801	\$0	\$104,520	\$65,029	\$20,178	\$6,882	\$0	\$0	\$0	\$610,865	\$0
14	% DISTRIBUTION			100.000%		0.000%	24.484%	0.000%	9.775%	6.082%	1.887%	0.644%	0.000%	0.000%	0.000%	57.129%	0.000%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES		7500	\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$5,584,447	RECORDS	\$0	\$1,329,545	\$0	\$772,379	\$312,270	\$86,200	\$44,960	\$0	\$0	\$0	\$3,039,092	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$4,851,013	VARIOUS	\$0	\$1,182,416	\$0	\$617,123	\$287,789	\$78,339	\$36,628	\$0	\$0	\$0	\$2,648,717	\$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.			(\$225)	LN 6+DIRECT	\$0	(\$45)	\$0	(\$48)	(\$8)	(\$2)	(\$3)	\$0	\$0	\$0	(\$120)	\$0
27	NET TAXABLE INCOME			\$733,658		\$0	\$147,174	\$0	\$155,303	\$24,488	\$7,863	\$8,335	\$0	\$0	\$0	\$390,495	\$0
28	% DISTRIBUTION			100.000%		0.000%	20.060%	0.000%	21.168%	3.338%	1.072%	1.136%	0.000%	0.000%	0.000%	53.226%	0.000%
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		(\$107,286)	LN 28	\$0	(\$21,523)	\$0	(\$22,706)	(\$3,581)	(\$1,150)	(\$1,218)	\$0	\$0	\$0	(\$57,108)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		(\$46,916)	LN 28	\$0	(\$9,412)	\$0	(\$9,929)	(\$1,566)	(\$503)	(\$533)	\$0	\$0	\$0	(\$24,973)	\$0
33	OPERATING TAXES - OTHER	7240		\$80,045	LN 2+DIRECT	\$0	\$20,091	\$0	\$11,399	\$3,559	\$1,109	\$571	\$0	\$0	\$0	\$43,317	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$76,219)	LN 28	\$0	(\$15,291)	\$0	(\$16,131)	(\$2,544)	(\$817)	(\$866)	\$0	\$0	\$0	(\$40,571)	\$0
35	TOTAL OPERATING TAXES			(\$150,375)		\$0	(\$26,135)	\$0	(\$37,366)	(\$4,132)	(\$1,361)	(\$2,045)	\$0	\$0	\$0	(\$79,336)	\$0

TYCOS Nelson-Ball Ground Telephone

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	\$5,768	SPF	\$0	\$1,434	\$0	\$15	\$223	\$72	\$11	\$0	\$0	\$0	\$4,013	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.868%	0.000%	0.260%	3.862%	1.242%	0.191%	0.000%	0.000%	0.000%	69.577%	0.000%
3	ALLOCATED LOOPS - CWF	\$5,768	SPF	\$0	\$1,434	\$0	\$15	\$223	\$72	\$11	\$0	\$0	\$0	\$4,013	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.868%	0.000%	0.260%	3.862%	1.242%	0.191%	0.000%	0.000%	0.000%	69.577%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$587	TOLL MOU	\$0	\$358	\$0	\$8	\$100	\$36	\$7	\$0	\$0	\$0	\$79	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	60.972%	0.000%	1.278%	17.028%	6.098%	1.193%	0.000%	0.000%	0.000%	13.431%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$9,202	CMM	\$0	\$5,533	\$0	\$195	\$1,545	\$553	\$117	\$0	\$0	\$0	\$1,258	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	60.131%	0.000%	2.120%	16.793%	6.014%	1.276%	0.000%	0.000%	0.000%	13.666%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$251	WB CKTS	\$0	\$2	\$0	\$199	\$1	\$0	\$4	\$0	\$0	\$0	\$45	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.755%	0.000%	79.242%	0.211%	0.075%	1.597%	0.000%	0.000%	0.000%	18.121%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$200	WB CKTS	\$0	\$2	\$0	\$154	\$1	\$0	\$2	\$0	\$0	\$0	\$42	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.944%	0.000%	76.779%	0.264%	0.094%	0.999%	0.000%	0.000%	0.000%	20.920%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$156	WB CKTS Less:	\$0	\$0	\$0	\$154	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	98.716%	0.000%	0.000%	1.284%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$58,737	DIRECT	\$0	\$5,712	\$0	\$0	\$38,831	\$1,368	\$0	\$0	\$0	\$0	\$12,826	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	9.725%	0.000%	0.000%	66.110%	2.329%	0.000%	0.000%	0.000%	0.000%	21.836%	0.000%
17	ALLOCATED USERS	\$11,803		\$0	\$508	\$0	\$0	\$3,455	\$122	\$0	\$0	\$0	\$0	\$7,718	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	4.304%	0.000%	0.000%	29.272%	1.034%	0.000%	0.000%	0.000%	0.000%	65.390%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	4.304%	0.000%	0.000%	29.272%	1.034%	0.000%	0.000%	0.000%	0.000%	65.390%	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	\$1,135,463	S-9.LN 27	\$0	\$262,051	\$0	\$142,019	\$48,479	\$15,240	\$6,558	\$0	\$0	\$0	\$661,116	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$689,142	VARIOUS	\$0	\$217,736	\$0	\$82,683	\$62,344	\$8,042	\$4,142	\$0	\$0	\$0	\$314,195	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$337,131	S-11.LN 12	\$0	\$90,668	\$0	\$8,779	\$19,075	\$14,497	\$0	\$0	\$0	\$0	\$204,113	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$223,213	S-11.LN 44	\$0	\$57,955	\$0	\$1,705	\$40,773	\$3,859	\$4,168	\$0	\$0	\$0	\$114,753	\$0
5	CORPORATE OPERATIONS EXPENSE	\$1,069,275	S-12.LN 13	\$0	\$261,801	\$0	\$104,520	\$65,029	\$20,178	\$6,882	\$0	\$0	\$0	\$610,865	\$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)	(\$107,286)	S-12.LN 29 + 31	\$0	(\$21,523)	\$0	(\$22,706)	(\$3,581)	(\$1,150)	(\$1,218)	\$0	\$0	\$0	(\$57,108)	\$0
10	STATE INCOME TAX (ACTUAL)	(\$46,916)	S-12.LN 32	\$0	(\$9,412)	\$0	(\$9,929)	(\$1,566)	(\$503)	(\$533)	\$0	\$0	\$0	(\$24,973)	\$0
11	OTHER OPERATING TAX	\$80,045	S-12.LN 33	\$0	\$20,091	\$0	\$11,399	\$3,559	\$1,109	\$571	\$0	\$0	\$0	\$43,317	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$652	RECORDS	\$0	\$0	\$0	\$0	\$42	\$57	\$203	\$2	\$0	\$0	\$348	\$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	\$3,380,721		\$0	\$879,367	\$0	\$318,470	\$234,154	\$61,329	\$20,773	\$2	\$0	\$0	\$1,866,625	\$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	\$138,934		\$0	\$36,138	\$0	\$13,088	\$9,623	\$2,520	\$854	\$0	\$0	\$0	\$76,711	\$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	\$138,934		\$0	\$36,138	\$0	\$13,088	\$9,623	\$2,520	\$854	\$0	\$0	\$0	\$76,711	\$0

TYCOS Nelson-Ball Ground Telephone

	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	\$66,968	\$0	\$0	\$0	\$0	\$0	\$0	\$18,305	\$0	\$0
48	POST MAG REVENUE REQUIREMENT	\$2,303,304	\$1,168,585	\$0	\$0	\$0	\$0	\$1,101,617	\$0	\$525,367	\$41,569	\$14,372
									\$155,509			\$412,273

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$2,735,984	(NOTE A)	\$0	\$1,180,984	\$49,919	\$0	\$0	\$70,761	\$30,676	\$8,059	\$324,935	\$270,821	\$135,120	\$64	\$664,645	\$0
2		RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
3		RETURN ON INVESTMENT	\$307,798	LN 1*LN 2	\$0	\$132,861	\$5,616	\$0	\$0	\$7,961	\$3,451	\$907	\$36,555	\$30,467	\$15,201	\$7	\$74,773	\$0
4		ALLOW FOR FUNDS USED DURING CONSTR	\$0	A-8, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		NET RETURN FOR SETTLEMENTS	\$307,798	LN 3-LN 4	\$0	\$132,861	\$5,616	\$0	\$0	\$7,961	\$3,451	\$907	\$36,555	\$30,467	\$15,201	\$7	\$74,773	\$0
6		FEDERAL INCOME TAX	\$165,787	LN 30	\$0	\$71,563	\$3,030	\$0	\$0	\$4,287	\$1,859	\$488	\$19,689	\$16,409	\$8,188	\$4	\$40,270	\$0
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$165,787	LN 6-LN 7	\$0	\$71,563	\$3,030	\$0	\$0	\$4,287	\$1,859	\$488	\$19,689	\$16,409	\$8,188	\$4	\$40,270	\$0
9		STATE AND LOCAL INCOME TAX	\$30,235	LN 36	\$0	\$13,051	\$553	\$0	\$0	\$782	\$339	\$89	\$3,591	\$2,992	\$1,493	\$1	\$7,344	\$0
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$30,235	LN 9-LN 10	\$0	\$13,051	\$553	\$0	\$0	\$782	\$339	\$89	\$3,591	\$2,992	\$1,493	\$1	\$7,344	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$1,799,484	A-8, LN 20	\$0	\$884,142	\$171,325	\$0	\$13	\$27,670	\$23,321	\$3,463	\$166,944	\$104,328	\$101,205	\$41,558	\$275,514	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$2,303,304		\$0	\$1,101,617	\$180,524	\$0	\$13	\$40,700	\$28,970	\$4,947	\$226,779	\$154,196	\$126,088	\$41,569	\$397,901	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$2,303,304	LN16+LN18	\$0	\$1,101,617	\$180,524	\$0	\$13	\$40,700	\$28,970	\$4,947	\$226,779	\$154,196	\$126,088	\$41,569	\$397,901	\$0
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$307,798	LN 3	\$0	\$132,861	\$5,616	\$0	\$0	\$7,961	\$3,451	\$907	\$36,555	\$30,467	\$15,201	\$7	\$74,773	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12, 14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$93)	A-12, LN 21	\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	(\$0)	(\$15)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$93)	LN21+LN22	\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	(\$0)	(\$15)	\$0
24		RETURN LESS INCOME ADJ	\$307,891	LN20-LN23	\$0	\$132,903	\$5,628	\$0	\$0	\$7,962	\$3,452	\$907	\$36,564	\$30,473	\$15,207	\$7	\$74,788	\$0
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$307,891		\$0	\$132,903	\$5,628	\$0	\$0	\$7,962	\$3,452	\$907	\$36,564	\$30,473	\$15,207	\$7	\$74,788	\$0
27		FEDERAL TAXABLE INCOME	\$307,891		\$0	\$132,903	\$5,628	\$0	\$0	\$7,962	\$3,452	\$907	\$36,564	\$30,473	\$15,207	\$7	\$74,788	\$0
28	0.35	FEDERAL INCOME TAX	\$165,787	LN 27*FTR	\$0	\$71,563	\$3,030	\$0	\$0	\$4,287	\$1,859	\$488	\$19,689	\$16,409	\$8,188	\$4	\$40,270	\$0
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$165,787	LN28-LN29	\$0	\$71,563	\$3,030	\$0	\$0	\$4,287	\$1,859	\$488	\$19,689	\$16,409	\$8,188	\$4	\$40,270	\$0
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$473,678		\$0	\$204,466	\$8,658	\$0	\$0	\$12,249	\$5,311	\$1,395	\$56,253	\$46,882	\$23,395	\$11	\$115,058	\$0
33		STATE TAXABLE INCOME	\$473,678		\$0	\$204,466	\$8,658	\$0	\$0	\$12,249	\$5,311	\$1,395	\$56,253	\$46,882	\$23,395	\$11	\$115,058	\$0
34	0.079	STATE INCOME TAX	\$30,235	LN 33*STR	\$0	\$13,051	\$553	\$0	\$0	\$782	\$339	\$89	\$3,591	\$2,992	\$1,493	\$1	\$7,344	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$30,235	LN34-LN35	\$0	\$13,051	\$553	\$0	\$0	\$782	\$339	\$89	\$3,591	\$2,992	\$1,493	\$1	\$7,344	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$158,610		\$0	\$68,465	\$2,899	\$0	\$0	\$4,102	\$1,778	\$467	\$18,836	\$15,698	\$7,834	\$4	\$38,527	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$13,932)		\$0	(\$6,014)	(\$255)	\$0	\$0	(\$360)	(\$156)	(\$41)	(\$1,654)	(\$1,379)	(\$688)	(\$0)	(\$3,384)	\$0

TYCOS Nelson-Ball Ground Telephone

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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$628,571	A-3, LN 4	\$0	\$284,675	\$79,351	\$0	\$0	\$10,278	\$8,630	\$1,285	\$62,830	\$39,336	\$38,012	\$351	\$103,824	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,407,660	A-4, LN 21+25	\$0	\$0	\$1,407,660	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$3,914,343	A-4, LN 41	\$0	\$900,314	\$0	\$0	\$0	\$182,298	\$0	\$18,584	\$541,093	\$697,709	\$0	\$0	\$1,574,346	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,821,154	A-5, LN 21	\$0	\$4,149,086	\$0	\$0	\$0	\$0	\$153,077	\$4,217	\$573,305	\$0	\$674,272	\$0	\$267,198	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$98,077	A-3, LN 15	\$0	\$44,442	\$12,386	\$0	\$0	\$1,605	\$1,347	\$201	\$9,809	\$6,141	\$5,934	\$3	\$16,209	\$0
9		TOTAL PLANT IN SERVICE	\$11,869,805		\$0	\$5,378,516	\$1,499,397	\$0	\$0	\$194,181	\$163,054	\$24,287	\$1,187,037	\$743,186	\$718,218	\$354	\$1,961,576	\$0
10		% DISTRIBUTION	100.000%		0.000%	45.313%	12.632%	0.000%	0.000%	1.636%	1.374%	0.205%	10.000%	6.261%	6.051%	0.003%	16.526%	0.000%
11	2002	PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$208,275	A-6, LN 13	\$0	\$94,395	\$26,259	\$0	\$0	\$3,409	\$2,859	\$426	\$20,847	\$13,047	\$12,593	\$6	\$34,433	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6, LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$12,078,080		\$0	\$5,472,911	\$1,525,656	\$0	\$0	\$197,590	\$165,913	\$24,713	\$1,207,885	\$756,233	\$730,811	\$360	\$1,996,009	\$0
16		% DISTRIBUTION	100.000%		0.000%	45.313%	12.632%	0.000%	0.000%	1.636%	1.374%	0.205%	10.001%	6.261%	6.051%	0.003%	16.526%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$8,917,147	A-7, LN 9	\$0	\$4,099,849	\$1,421,759	\$0	\$0	\$119,851	\$129,419	\$15,783	\$840,480	\$458,708	\$570,059	\$288	\$1,260,952	\$0
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$0	A-7, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	3600	ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	A-7, LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	4340	OPERATING DEFERRED INCOME TAX	\$437,940	A-7, LN 28	\$0	\$197,964	\$55,621	\$0	\$0	\$7,189	\$5,997	\$898	\$43,769	\$27,518	\$26,418	\$8	\$72,557	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$48,184	A-7, LNS 30-36	\$0	\$21,833	\$6,087	\$0	\$0	\$788	\$662	\$99	\$4,818	\$3,017	\$2,916	\$1	\$7,963	\$0
24		NET TELEPHONE PLANT	\$2,674,809		\$0	\$1,153,265	\$42,189	\$0	\$0	\$69,761	\$29,836	\$7,934	\$318,818	\$266,991	\$131,418	\$62	\$654,536	\$0
25		% DISTRIBUTION	100.000%		0.000%	43.116%	1.577%	0.000%	0.000%	2.608%	1.115%	0.297%	11.919%	9.982%	4.913%	0.002%	24.470%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$11,973	A-3, LN 16	\$0	\$5,425	\$1,513	\$0	\$0	\$196	\$164	\$24	\$1,197	\$750	\$724	\$0	\$1,979	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3, LN17+LN20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3, LN18+LN19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$49,202	A-3, LN 10	\$0	\$22,294	\$6,217	\$0	\$0	\$805	\$676	\$101	\$4,920	\$3,080	\$2,977	\$1	\$8,131	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$2,735,984		\$0	\$1,180,984	\$49,919	\$0	\$0	\$70,761	\$30,676	\$8,059	\$324,935	\$270,821	\$135,120	\$64	\$664,645	\$0
32		% DISTRIBUTION	100.000%		0.000%	43.165%	1.825%	0.000%	0.000%	2.586%	1.121%	0.295%	11.876%	9.898%	4.939%	0.002%	24.293%	0.000%

TYCOS Nelson-Ball Ground Telephone

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
		BASIS FOR GENERAL SUPPORT FACILITIES																
1a		CENTRAL OFFICE EQUIPMENT	\$5,322,003	A-4, LN 42	\$0	\$900,314	\$1,407,660	\$0	\$0	\$182,298	\$0	\$18,584	\$541,093	\$697,709	\$0	\$0	\$1,574,346	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$5,821,154	A-5, LN 23	\$0	\$4,149,086	\$0	\$0	\$0	\$0	\$153,077	\$4,217	\$573,305	\$0	\$674,272	\$0	\$267,198	\$0
1d		TOTAL	\$11,143,157		\$0	\$5,049,399	\$1,407,660	\$0	\$0	\$182,298	\$153,077	\$22,801	\$1,114,398	\$697,709	\$674,272	\$0	\$1,841,544	\$0
1e		% DISTRIBUTION	100.000%		0.000%	45.314%	12.633%	0.000%	0.000%	1.636%	1.374%	0.205%	10.001%	6.261%	6.051%	0.000%	16.526%	0.000%
	2110	GENERAL SUPPORT ASSETS																
2		ALLOCATED	\$617,874	LN 1e	\$0	\$279,987	\$78,042	\$0	\$0	\$10,109	\$8,488	\$1,264	\$61,796	\$38,689	\$37,386	\$0	\$102,114	\$0
3		GENERAL PURPOSE COMPUTERS	\$10,697	LN 1e & DIRECT	\$0	\$4,688	\$1,309	\$0	\$0	\$169	\$142	\$21	\$1,034	\$648	\$626	\$351	\$1,709	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$628,571		\$0	\$284,675	\$79,351	\$0	\$0	\$10,278	\$8,630	\$1,285	\$62,830	\$39,336	\$38,012	\$351	\$103,824	\$0
5		% DISTRIBUTION	100.000%		0.000%	45.289%	12.624%	0.000%	0.000%	1.635%	1.373%	0.205%	9.996%	6.258%	6.047%	0.056%	16.517%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$11,771,728		\$0	\$5,334,074	\$1,487,011	\$0	\$0	\$192,576	\$161,707	\$24,086	\$1,177,228	\$737,045	\$712,284	\$351	\$1,945,367	\$0
7		% DISTRIBUTION	100.000%		0.000%	45.313%	12.632%	0.000%	0.000%	1.636%	1.374%	0.205%	10.000%	6.261%	6.051%	0.003%	16.526%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$11,771,728		\$0	\$5,334,074	\$1,487,011	\$0	\$0	\$192,576	\$161,707	\$24,086	\$1,177,228	\$737,045	\$712,284	\$351	\$1,945,367	\$0
10		% DISTRIBUTION	100.000%		0.000%	45.313%	12.632%	0.000%	0.000%	1.636%	1.374%	0.205%	10.000%	6.261%	6.051%	0.003%	16.526%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$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
15	2690	INTANGIBLE ASSETS	\$98,077	LN 10	\$0	\$44,442	\$12,386	\$0	\$0	\$1,605	\$1,347	\$201	\$9,809	\$6,141	\$5,934	\$3	\$16,209	\$0
16	1220	MATERIALS AND SUPPLIES	\$11,973	LN 10	\$0	\$5,425	\$1,513	\$0	\$0	\$196	\$164	\$24	\$1,197	\$750	\$724	\$0	\$1,979	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$7,199,454		\$0	\$5,334,074	\$1,487,011	\$0	\$0	\$192,576	\$161,707	\$24,086	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	74.090%	20.654%	0.000%	0.000%	2.675%	2.246%	0.335%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$6,093,758		\$0	\$0	\$1,407,660	\$0	\$0	\$182,298	\$153,077	\$22,801	\$1,114,398	\$697,709	\$674,272	\$0	\$1,841,544	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	23.100%	0.000%	0.000%	2.992%	2.512%	0.374%	18.288%	11.450%	11.065%	0.000%	30.220%	0.000%

[illegible]

TYCOS Nelson-Ball Ground Telephone

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON	TRANSPORT	FACILITY	SPECIAL ACCESS		CHANNEL	MILEAGE	B&C	WBI	OPERATOR
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM		DEDICATED TRANSPORT	CHANNEL TERM					
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$1,912,715	DIRECT	\$0	\$0	\$0	\$0	\$0	\$4,111	\$0	\$0	\$334,259	\$0	\$0	\$0	\$1,574,346	\$0
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$89,256	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$89,256	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$1,107,147	LN 4/DIRECT	\$0	\$900,314	\$0	\$0	\$0	\$0	\$0	\$0	\$206,834	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$696,535	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$69,498	\$0	\$18,584	\$0	\$608,453	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$696,535		\$0	\$0	\$0	\$0	\$0	\$69,498	\$0	\$18,584	\$0	\$608,453	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$108,690	DIRECT	\$0	\$0	\$0	\$0	\$0	\$108,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$3,914,343		\$0	\$900,314	\$0	\$0	\$0	\$182,298	\$0	\$18,584	\$541,093	\$697,709	\$0	\$0	\$1,574,346	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	#####		\$0	\$900,314	\$1,407,660	\$0	\$0	\$182,298	\$0	\$18,584	\$541,093	\$697,709	\$0	\$0	\$1,574,346	\$0
43		% DISTRIBUTION	100.000%		0.000%	16.917%	26.450%	0.000%	0.000%	3.425%	0.000%	0.349%	10.167%	13.110%	0.000%	0.000%	29.582%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0.000%	LN 17	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	23.000%	0.000%	0.000%	0.000%	4.657%	0.000%	0.475%	13.823%	17.824%	0.000%	0.000%	40.220%	0.000%

TYCOS Nelson-Ball Ground Telephone

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100.00%	AL-1, LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	83.10%	16.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM																
4		OTHER IOT EQUIPMENT																
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES																
13		SUBSCRIBER LINE	\$4,192,513	LN 1/DIRECT	\$0	\$4,149,086	\$0	\$0	\$0	\$0	\$0	\$0	\$43,427	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$803,593	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$6,517	\$0	\$529,878	\$0	\$0	\$0	\$267,198	\$0
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$673,392	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673,392	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$25,833	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$20,737	\$4,217	\$0	\$0	\$880	\$0	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		IX TRUNK - NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		HOST/REMOTE	\$125,824	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$125,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$5,821,154		\$0	\$4,149,086	\$0	\$0	\$0	\$0	\$153,077	\$4,217	\$573,305	\$0	\$674,272	\$0	\$267,198	\$0
22		% DISTRIBUTION	100.000%		0.000%	71.276%	0.000%	0.000%	0.000%	0.000%	2.630%	0.072%	9.849%	0.000%	11.583%	0.000%	4.590%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$5,821,154		\$0	\$4,149,086	\$0	\$0	\$0	\$0	\$153,077	\$4,217	\$573,305	\$0	\$674,272	\$0	\$267,198	\$0
24		% DISTRIBUTION	100.000%		0.000%	71.276%	0.000%	0.000%	0.000%	0.000%	2.630%	0.072%	9.849%	0.000%	11.583%	0.000%	4.590%	0.000%

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL	CHANNEL MILEAGE TERMINAL	TERMINAL FACILITY	B&C	WBI	OPERATOR
1	2002	OTHER TELECOMMUNICATIONS PLANT															
2		PROPERTY HELD FOR FUTURE USE															
3		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		% 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%
9	2003	PLANT UNDER CONSTR. - SHORT TERM															
10		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		UNDISTRIBUTED	\$208,275	A-2,LN 10	\$0	\$94,395	\$26,259	\$0	\$0	\$3,409	\$2,859	\$426	\$20,847	\$13,047	\$12,593	\$6	\$34,433
14		TOTAL	\$208,275		\$0	\$94,395	\$26,259	\$0	\$0	\$3,409	\$2,859	\$426	\$20,847	\$13,047	\$12,593	\$6	\$34,433
15		% DISTRIBUTION	100.000%		0.000%	45.322%	12.608%	0.000%	0.000%	1.637%	1.373%	0.205%	10.010%	6.264%	6.046%	0.003%	16.532%
16	2004	PLANT UNDER CONSTR. - LONG TERM															
17		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23	2005	TELECOMMUNICATIONS PLANT ADJUST.															
24		GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		UNDISTRIBUTED	\$0	A-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL	\$0		\$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%	0.000%

A-7, 1 of 1

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	FACILITY	SPECIAL ACCESS		CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
			COMPANY	SOURCE			SWITCHING	EQUAL ACCESS			DEDICATED TRANSPORT	CHANEL TERM						
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$515,635	A-3,LN 5	\$0	\$233,527	\$65,093	\$0	\$0	\$8,431	\$7,079	\$1,055	\$51,542	\$32,269	\$31,182	\$288	\$85,170	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$1,356,666	A-4,LN 47	\$0	\$0	\$1,356,666	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$2,392,442	A-4,LN 48	\$0	\$550,271	\$0	\$0	\$0	\$111,420	\$0	\$11,359	\$330,717	\$426,439	\$0	\$0	\$962,237	\$0
6		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$4,652,405	A-5,LN 22	\$0	\$3,316,051	\$0	\$0	\$0	\$122,340	\$3,370	\$458,221	\$0	\$538,877	\$0	\$213,546	\$0	\$0
9		TOTAL ACCUM DEPR - TPIS	\$8,917,147		\$0	\$4,099,849	\$1,421,759	\$0	\$0	\$119,851	\$129,419	\$15,783	\$840,480	\$458,708	\$570,059	\$288	\$1,260,952	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$8,917,147		\$0	\$4,099,849	\$1,421,759	\$0	\$0	\$119,851	\$129,419	\$15,783	\$840,480	\$458,708	\$570,059	\$288	\$1,260,952	\$0
12		% DISTRIBUTION	100.000%		0.000%	45.977%	15.944%	0.000%	0.000%	1.344%	1.451%	0.177%	9.425%	5.144%	6.393%	0.003%	14.141%	0.000%
		ACCUMULATED AMORTIZATION																
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3,LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% 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%
22	4100&	NET OPERATING DEFERRED INC TAX																
23	4340	GENERAL SUPPORT	\$13,915	A-3,LN 5	\$0	\$6,301	\$1,760	\$0	\$0	\$227	\$191	\$28	\$1,389	\$870	\$842	\$8	\$2,297	\$0
24		CENTRAL OFFICE EQUIP	\$194,009	A-4,LN 43	\$0	\$32,804	\$51,385	\$0	\$0	\$6,642	\$0	\$677	\$19,717	\$25,422	\$0	\$0	\$57,362	\$0
25		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$210,442	A-5,LN 22	\$0	\$149,992	\$0	\$0	\$0	\$5,537	\$153	\$20,706	\$0	\$24,391	\$0	\$9,664	\$0	\$0
27		UNDISTRIBUTED	\$19,573	A-3,LN 10	\$0	\$8,868	\$2,475	\$0	\$0	\$320	\$269	\$40	\$1,956	\$1,225	\$1,185	\$1	\$3,234	\$0
28		TOTAL NET DEFERRED INC TAX	\$437,940		\$0	\$197,964	\$55,621	\$0	\$0	\$7,189	\$5,997	\$898	\$43,769	\$27,518	\$26,418	\$8	\$72,557	\$0
29		% DISTRIBUTION	100.000%		0.000%	45.204%	12.701%	0.000%	0.000%	1.642%	1.369%	0.205%	9.994%	6.283%	6.032%	0.002%	16.568%	0.000%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
31	4360	GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$48,184	A-3,LN 10	\$0	\$21,833	\$6,087	\$0	\$0	\$788	\$662	\$99	\$4,818	\$3,017	\$2,916	\$1	\$7,963	\$0

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE		COMMON TRANSPORT INFO	FACILITY	SPECIAL ACCESS			B&C	WBI	OPERATOR		
							SWITCHING	EQUAL ACCESS			CHANNEL TERM	MILEAGE FACILITY						
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$70	A-9,LN 6	\$0	\$32	\$9	\$0	\$0	\$1	\$1	\$0	\$7	\$4	\$4	\$0	\$12	\$0
3	6120	GENERAL SUPPORT EXPENSE	\$101,147	A-9,LN 7	\$0	\$45,807	\$12,774	\$0	\$0	\$1,654	\$1,389	\$207	\$10,109	\$6,329	\$6,118	\$57	\$16,706	\$0
2	6210	CENTRAL OFFICE EXPENSE	\$89,081	A-9,LN 15	\$0	\$10,632	\$42,854	\$0	\$0	\$2,153	\$0	\$219	\$6,390	\$8,240	\$0	\$0	\$18,592	\$0
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$213,787	A-9,LN 24	\$0	\$152,378	\$0	\$0	\$0	\$0	\$5,622	\$155	\$21,051	\$0	\$24,766	\$0	\$9,814	\$0
6	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$212,817	A-10,LN 7	\$0	\$96,433	\$26,891	\$0	\$0	\$3,481	\$2,924	\$435	\$21,281	\$13,324	\$12,879	\$0	\$35,169	\$0
8	6540	ACCESS / USER EXPENSE	\$87,523	A-10,LN 8	\$0	\$87,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$99,425	A-11,LN 1	\$0	\$45,051	\$12,563	\$0	\$0	\$1,626	\$1,366	\$203	\$9,942	\$6,225	\$6,017	\$3	\$16,430	\$0
8	6620	SERVICES EXPENSE	\$59,660	A-11,LN29	\$0	\$13,413	\$5,539	\$0	\$9	\$717	\$602	\$90	\$2,617	\$1,639	\$1,584	\$29,124	\$4,326	\$0
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$365,780	A-12,LN 9	\$0	\$191,155	\$42,627	\$0	\$4	\$4,080	\$5,043	\$555	\$30,243	\$15,148	\$21,759	\$12,362	\$42,803	\$0
13		SUBTOTAL OPERATING EXPENSE	\$1,229,290		\$0	\$642,424	\$143,257	\$0	\$13	\$13,713	\$16,947	\$1,865	\$101,639	\$50,909	\$73,127	\$41,546	\$143,851	\$0
14		% DISTRIBUTION	100.000%		0.000%	52.260%	11.654%	0.000%	0.001%	1.115%	1.379%	0.152%	8.268%	4.141%	5.949%	3.380%	11.702%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$540,373	A-10,LN 19+27	\$0	\$228,648	\$24,085	\$0	\$0	\$13,442	\$5,986	\$1,535	\$62,321	\$51,445	\$26,367	\$11	\$126,533	\$0
16	7200	OTHER OPERATING TAX	\$31,520	A-12,LN 25	\$0	\$14,282	\$3,983	\$0	\$0	\$516	\$433	\$64	\$3,152	\$1,973	\$1,907	\$1	\$5,209	\$0
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7	RENT REVENUES/ OTHER INC/ G-L	(\$1,700)	A-10,LN 35	\$0	(\$1,211)	\$0	\$0	\$0	\$0	(\$45)	(\$1)	(\$167)	\$0	(\$197)	\$0	(\$78)	\$0
20		TOTAL OPERATING EXP & TAX	\$1,799,484		\$0	\$884,142	\$171,325	\$0	\$13	\$27,670	\$23,321	\$3,463	\$166,944	\$104,328	\$101,205	\$41,558	\$275,514	\$0
21		% DISTRIBUTION	100.000%		0.000%	49.133%	9.521%	0.000%	0.001%	1.538%	1.296%	0.192%	9.277%	5.798%	5.624%	2.309%	15.311%	0.000%
22	7370	NON OPERATING EXPENSE																
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES																
26	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5320	END USER COMMON LINE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Nelson-Ball Ground Telephone

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$11,771,728	VARIOUS	\$0	\$5,334,074	\$1,487,011	\$0	\$0	\$192,576	\$161,707	\$24,086	\$1,177,228	\$737,045	\$712,284	\$351	\$1,945,367	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$11,771,728		\$0	\$5,334,074	\$1,487,011	\$0	\$0	\$192,576	\$161,707	\$24,086	\$1,177,228	\$737,045	\$712,284	\$351	\$1,945,367	\$0
		% DISTRIBUTION	100.000%		0.000%	45.313%	12.632%	0.000%	0.000%	1.636%	1.374%	0.205%	10.000%	6.261%	6.051%	0.003%	16.526%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE																
7	6120	NETWORK SUPPORT	\$70	LN 4	\$0	\$32	\$9	\$0	\$0	\$1	\$1	\$0	\$7	\$4	\$4	\$0	\$12	\$0
8		GENERAL SUPPORT	\$101,147	A-3,LN 5	\$0	\$45,807	\$12,774	\$0	\$0	\$1,654	\$1,389	\$207	\$10,109	\$6,329	\$6,118	\$57	\$16,706	\$0
9		TOTAL GENERAL SUPPORT EXP	\$101,218		\$0	\$45,839	\$12,783	\$0	\$0	\$1,655	\$1,390	\$207	\$10,116	\$6,334	\$6,122	\$57	\$16,717	\$0
		% DISTRIBUTION	100.000%		0.000%	45.287%	12.629%	0.000%	0.000%	1.635%	1.373%	0.204%	9.994%	6.257%	6.048%	0.056%	16.516%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$42,854	A-4,LN 47	\$0	\$0	\$42,854	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$46,227	A-4,LN 48	\$0	\$10,632	\$0	\$0	\$0	\$2,153	\$0	\$219	\$6,390	\$8,240	\$0	\$0	\$18,592	\$0
14		UNDISTRIBUTED	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$89,081		\$0	\$10,632	\$42,854	\$0	\$0	\$2,153	\$0	\$219	\$6,390	\$8,240	\$0	\$0	\$18,592	\$0
16		% DISTRIBUTION	100.000%		0.000%	11.936%	48.107%	0.000%	0.000%	2.417%	0.000%	0.246%	7.173%	9.250%	0.000%	0.000%	20.871%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$213,787	A-5,LN 22	\$0	\$152,378	\$0	\$0	\$0	\$0	\$5,622	\$155	\$21,051	\$0	\$24,766	\$0	\$9,814	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$404,085		\$0	\$208,849	\$55,637	\$0	\$0	\$3,808	\$7,012	\$581	\$37,557	\$14,573	\$30,888	\$57	\$45,123	\$0
26		% DISTRIBUTION	100.000%		0.000%	51.684%	13.769%	0.000%	0.000%	0.942%	1.735%	0.144%	9.294%	3.606%	7.644%	0.014%	11.167%	0.000%

TYCOS Nelson-Ball Ground Telephone

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$5,322,003	A-4,LN 38	\$0	\$900,314	\$1,407,660	\$0	\$0	\$182,298	\$0	\$18,584	\$541,093	\$697,709	\$0	\$0	\$1,574,346	\$0
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$5,821,154	A-5,LN 21	\$0	\$4,149,086	\$0	\$0	\$0	\$0	\$153,077	\$4,217	\$573,305	\$0	\$674,272	\$0	\$267,198	\$0
4		TOTAL	\$11,143,157		\$0	\$5,049,399	\$1,407,660	\$0	\$0	\$182,298	\$153,077	\$22,801	\$1,114,398	\$697,709	\$674,272	\$0	\$1,841,544	\$0
5		% DISTRIBUTION	100.000%		0.000%	45.314%	12.633%	0.000%	0.000%	1.636%	1.374%	0.205%	10.001%	6.261%	6.051%	0.000%	16.526%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$212,817	LN 5	\$0	\$96,433	\$26,891	\$0	\$0	\$3,481	\$2,924	\$435	\$21,281	\$13,324	\$12,879	\$0	\$35,169	\$0
8	6540	ACCESS / USF EXPENSE	\$87,523	DIRECT	\$0	\$87,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$18,446	A-3,LN 5	\$0	\$8,354	\$2,328	\$0	\$0	\$302	\$253	\$38	\$1,844	\$1,154	\$1,115	\$10	\$3,047	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$18,573	A-4,LN 47	\$0	\$0	\$18,573	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$273,293	A-4,LN 48	\$0	\$62,859	\$0	\$0	\$0	\$12,728	\$0	\$1,298	\$37,778	\$48,713	\$0	\$0	\$109,919	\$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	\$204,859	A-5,LN 22	\$0	\$146,016	\$0	\$0	\$0	\$0	\$5,387	\$148	\$20,179	\$0	\$23,727	\$0	\$9,403	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$515,171		\$0	\$217,229	\$20,901	\$0	\$0	\$13,029	\$5,640	\$1,484	\$59,801	\$49,867	\$24,842	\$10	\$122,368	\$0
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL DEPRECIATION EXPENSE	\$515,171		\$0	\$217,229	\$20,901	\$0	\$0	\$13,029	\$5,640	\$1,484	\$59,801	\$49,867	\$24,842	\$10	\$122,368	\$0
20		% DISTRIBUTION	100.000%		0.000%	42.166%	4.057%	0.000%	0.000%	2.529%	1.095%	0.288%	11.608%	9.680%	4.822%	0.002%	23.753%	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
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$25,202	A-3,LN 10	\$0	\$11,419	\$3,184	\$0	\$0	\$412	\$346	\$52	\$2,520	\$1,578	\$1,525	\$1	\$4,165	\$0
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$25,202		\$0	\$11,419	\$3,184	\$0	\$0	\$412	\$346	\$52	\$2,520	\$1,578	\$1,525	\$1	\$4,165	\$0
28		% DISTRIBUTION	100.000%		0.000%	45.311%	12.636%	0.000%	0.000%	1.636%	1.374%	0.205%	9.999%	6.261%	6.051%	0.003%	16.525%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$840,713		\$0	\$412,604	\$50,977	\$0	\$0	\$16,923	\$8,910	\$1,971	\$83,601	\$64,769	\$39,246	\$11	\$161,701	\$0
30		% DISTRIBUTION	100.000%		0.000%	49.078%	6.063%	0.000%	0.000%	2.013%	1.060%	0.234%	9.944%	7.704%	4.668%	0.001%	19.234%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/G	GEN SUPPORT ASSETS	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/G	CENTRAL OFFICE EQUIPMENT	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/G	CABLE & WIRE FACILITIES	\$1,700	A-5,LN 22	\$0	\$1,211	\$0	\$0	\$0	\$0	\$45	\$1	\$167	\$0	\$197	\$0	\$78	\$0
34	5240/7100/G	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$1,700		\$0	\$1,211	\$0	\$0	\$0	\$0	\$45	\$1	\$167	\$0	\$197	\$0	\$78	\$0

TYCOS Nelson-Ball Ground Telephone

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 TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES	\$99,425	A-3, LN 10	\$0	\$45,051	\$12,563	\$0	\$0	\$1,626	\$1,366	\$203	\$9,942	\$6,225	\$6,017	\$3	\$16,430	\$0
2		MARKETING																
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		- OPERATOR SERVICES UNDER CONTRACT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6622	PUBLISHED DIRECTORY LISTINGS	\$7	DIRECT	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6623	ALL OTHER																
8	1.0	LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING	\$7,758	A-3, LN 22	\$0	\$5,748	\$1,603	\$0	\$0	\$207	\$174	\$26	\$0	\$0	\$0	\$0	\$0	\$0
10		- PRESUBSCRIPTION	\$3,257	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,257	\$0	\$0
11		- OTHER	\$4,953	AL-1, LN 13	\$0	\$1,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,243	\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$1,889	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,889	\$0	\$0
13		- END USER BILLING INQUIRY	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$17,856		\$0	\$7,457	\$1,603	\$0	\$0	\$207	\$174	\$26	\$0	\$0	\$0	\$8,389	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$189	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189	\$0	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$12,344	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,344	\$0	\$0
24		- END USER COMMON LINE	\$2,178	DIRECT	\$0	\$2,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$10,283	A-3, LN 24	\$0	\$0	\$2,376	\$0	\$0	\$308	\$258	\$38	\$1,880	\$1,177	\$1,138	\$0	\$3,107	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$24,994		\$0	\$2,178	\$2,376	\$0	\$0	\$308	\$258	\$38	\$1,880	\$1,177	\$1,138	\$12,533	\$3,107	\$0
27		TOTAL CAT 1 AND CAT 2	\$42,850		\$0	\$9,635	\$3,979	\$0	\$0	\$515	\$433	\$64	\$1,880	\$1,177	\$1,138	\$20,921	\$3,107	\$0
28		% DISTRIBUTION	100.000%		0.000%	22.486%	9.285%	0.000%	0.000%	1.202%	1.010%	0.150%	4.388%	2.747%	2.656%	48.825%	7.252%	0.000%
29	3.0	ALL OTHER CUSTOMER SERVICE	\$16,803	/LN 34	\$0	\$3,778	\$1,560	\$0	\$3	\$202	\$170	\$25	\$737	\$462	\$446	\$8,203	\$1,218	\$0
30		TOTAL SERVICES EXPENSE	\$59,660		\$0	\$13,413	\$5,539	\$0	\$9	\$717	\$602	\$90	\$2,617	\$1,639	\$1,584	\$29,124	\$4,326	\$0
31		% DISTRIBUTION	100.000%		0.000%	22.482%	9.284%	0.000%	0.016%	1.202%	1.009%	0.150%	4.387%	2.747%	2.655%	48.817%	7.250%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$159,085		\$0	\$58,464	\$18,102	\$0	\$9	\$2,343	\$1,968	\$293	\$12,559	\$7,864	\$7,601	\$29,127	\$20,755	\$0
33		% DISTRIBUTION	100.000%		0.000%	36.750%	11.379%	0.000%	0.006%	1.473%	1.237%	0.184%	7.895%	4.943%	4.778%	18.309%	13.047%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$42,856		\$0	\$9,635	\$3,979	\$0	\$7	\$515	\$433	\$64	\$1,880	\$1,177	\$1,138	\$20,921	\$3,107	\$0
		% DISTRIBUTION	100.000%		0.000%	22.482%	9.284%	0.000%	0.016%	1.202%	1.009%	0.150%	4.387%	2.747%	2.655%	48.817%	7.250%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001194	0.00992155	0.040765483	0.03633171	0.036707395	0.582799	0.06871353	

TYCOS Nelson-Ball Ground Telephone

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$404,085	A-9, LN 25	\$0	\$208,849	\$55,637	\$0	\$0	\$3,808	\$7,012	\$581	\$37,557	\$14,573	\$30,888	\$57	\$45,123	\$0
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$212,817	A-10, LN 8	\$0	\$96,433	\$26,891	\$0	\$0	\$3,481	\$2,924	\$435	\$21,281	\$13,324	\$12,879	\$0	\$35,169	\$0
5		ACCESS CHARGE EXPENSE	\$87,523	A-10, LN 9	\$0	\$87,523	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$159,085	A-11, LN 31	\$0	\$58,464	\$18,102	\$0	\$9	\$2,343	\$1,968	\$293	\$12,559	\$7,864	\$7,601	\$29,127	\$20,755	\$0
7		TOTAL BIG THREE EXPENSES	\$863,511		\$0	\$451,269	\$100,630	\$0	\$9	\$9,632	\$11,904	\$1,310	\$71,396	\$35,761	\$51,368	\$29,184	\$101,048	\$0
		% DISTRIBUTION	100.000%		0.000%	52.260%	11.654%	0.000%	0.001%	1.115%	1.379%	0.152%	8.268%	4.141%	5.949%	3.380%	11.702%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$365,780	LN 7	\$0	\$191,155	\$42,627	\$0	\$4	\$4,080	\$5,043	\$555	\$30,243	\$15,148	\$21,759	\$12,362	\$42,803	\$0
11		TOTAL CORPORATE OPERATIONS	\$365,780		\$0	\$191,155	\$42,627	\$0	\$4	\$4,080	\$5,043	\$555	\$30,243	\$15,148	\$21,759	\$12,362	\$42,803	\$0
		% DISTRIBUTION	100.000%		0.000%	52.260%	11.654%	0.000%	0.001%	1.115%	1.379%	0.152%	8.268%	4.141%	5.949%	3.380%	11.702%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(\$93)	A-3, LN 10	\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	(\$0)	(\$15)	\$0
21		TOTAL	(\$93)		\$0	(\$42)	(\$12)	\$0	\$0	(\$2)	(\$1)	(\$0)	(\$9)	(\$6)	(\$6)	(\$0)	(\$15)	\$0
22		OPERATING TAXES																
23	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$31,520	A-3, LN 10	\$0	\$14,282	\$3,983	\$0	\$0	\$516	\$433	\$64	\$3,152	\$1,973	\$1,907	\$1	\$5,209	\$0
26		TOTAL OPERATING TAXES	\$31,520		\$0	\$14,282	\$3,983	\$0	\$0	\$516	\$433	\$64	\$3,152	\$1,973	\$1,907	\$1	\$5,209	\$0