

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&amp;S AND WORKING CAPITAL

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$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		\$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	\$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			\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$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-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
44	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
45	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION				0.00%	0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1		\$3,934,794 LN 13	\$0	\$1,468,347			\$503,103	\$146,847				\$0	\$1,816,498	
49	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
50	SUBTOTAL LOCAL SWITCHING				\$3,934,794	\$0	\$1,468,347			\$503,103	\$146,847				\$0	\$1,816,498	
51	% DISTRIBUTION				100.00%	0.00%	37.32%			12.79%	3.73%				0.00%	46.17%	
52	TOTAL SWITCHING EQUIPMENT				\$3,934,794	\$0	\$1,468,347			\$503,103	\$146,847				\$0	\$1,816,498	\$0
53	% DISTRIBUTION				100.00%	0.00%	37.32%			12.79%	3.73%				0.00%	46.17%	\$0
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	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	
56	EXCH TRUNK - EAS		4.121		\$177,077 DIRECT										\$0	\$177,077	
57	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
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		\$3,526,137 AL-1, LN 2	\$0	\$877,232	\$0	\$8,464	\$136,252	\$43,826	\$6,207	\$0	\$0	\$0	\$2,454,156	
61	4.122PL - EXCH-PL = DSO		4.122 PL		\$3,003,008 DIRECT	\$0	\$0	\$0	\$151,733	\$0	\$0	\$106,604	\$0	\$0	\$0	\$44,671	
62	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	
63	% 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%	
64	INTEREXCHANGE CIRCUIT		4.IPCP		\$88,526 DIRECT	\$0	\$0	\$0	\$88,526	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22		\$593,011 AL-1, LN14	\$0	\$0	\$0	\$585,644	\$0	\$0	\$7,367	\$0	\$0	\$0	\$0	\$0
67	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
68	4.231PL - IXC PL = DSO		4.231 PL		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT				\$745,496	\$0	\$92,974	\$0	\$587,593	\$25,966	\$9,299	\$9,185	\$0	\$0	\$0	\$20,480	\$0
71	% 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
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31		\$145,797 LN 15+DIRECT	\$0	\$103,181			\$21,964	\$6,812				\$0	\$13,841	
74	CLOSED END WATS		4.32		\$0 DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	
75	SUBTOTAL HOST/REMOTE CIRCUIT				\$145,797	\$0	\$103,181	\$0	\$0	\$21,964	\$6,812	\$0	\$0	\$0	\$0	\$13,841	
76	% 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%	
77	EQUIPMENT RENTED OTHERS				\$0 LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	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
79	% 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
80	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS			EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX		
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			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
INFORMATION ORIGINATION/TERMINATION				2310												
10	OTHER IOT EQUIPMENT		1.0													
11	COIN PUBLIC TELEPHONE		1.1		\$0 LN 1+DIRECT	\$0	\$0			\$0	\$0			\$0	\$0	
12	COINLESS PUBLIC TELEPHONE		1.2		\$0 LN 2+DIRECT	\$0	\$0			\$0	\$0			\$0	\$0	
13	OTHER		1.3		\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0		\$0 DIRECT										\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES				2410												
19	SUBSCRIBER LINE - JOINT			\$16,477,690	LN 3	\$0	\$4,099,317	\$0	\$39,553	\$636,706	\$204,802	\$29,005	\$0	\$0	\$0	\$11,468,308
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$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
22	EXCHANGE WIDEBAND - JOINT			\$656,576	LN 4	\$0	\$6,040	\$0	\$508,008	\$1,687	\$604	\$6,390	\$0	\$0	\$0	\$133,848
23	EXCHANGE WIDEBAND - DIRECT			\$266,205	DIRECT	\$0	\$0	\$0	\$266,205	\$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
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$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
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$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
28	INTEREXCHANGE WIDEBAND			\$682,849	LN 5	\$0	\$0	\$0	\$674,367	\$0	\$0	\$8,483	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$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
31a	IX TRUNK - ACCESS - JOINT			\$41,511	LN 6	\$0	\$24,961	\$0	\$880	\$6,971	\$2,496	\$530	\$0	\$0	\$0	\$5,673
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$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
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$41,511		\$0	\$24,961	\$0	\$880	\$6,971	\$2,496	\$530	\$0	\$0	\$0	\$5,673
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$178,013	LN 8	\$0	\$125,980	\$0	\$125,980	\$26,818	\$8,317	\$0	\$0	\$0	\$0	\$16,899
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$178,013		\$0	\$125,980	\$0	\$125,980	\$26,818	\$8,317	\$0	\$0	\$0	\$0	\$16,899
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$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
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$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
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
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%



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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS			EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX			EAS
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



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	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL				\$0 LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER				\$0 LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE				\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410			\$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-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER		
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA TWX					
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2, LN 10	0.00%	23.17%	0.00%	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	\$0
3	LEASEHOLD IMPROVEMENTS	2682			0.00% S-7, LN 7	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
4	TANGIBLE PROPERTY	2680			0.00% S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
5	INTANGIBLE PROPERTY	2690			100.00% S-3, LN 37	0.00%	23.17%	0.00%	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	\$0
7	COE, IOT AND C&WF				100.00% S-3, LN 7	0.00%	23.17%	0.00%	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	\$0
9	PROPERTY HELD FOR FUTURE USE	6511			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512			\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION				100.00%	0.00%	23.17%	0.00%	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	6560			\$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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	12.49%			3.88%	1.25%				0.00%	82.38%	\$0
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%	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	\$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%	\$0
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	\$0
9	IX CARRIER SVC ORDER CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	IX CARRIER BILLING INQUIRY CONTACTS			\$0	INPUT	\$0	\$0	\$0	\$0	\$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	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$2,243	DIRECT	\$0	\$0			\$1,860	\$0				\$0	\$383	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
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	\$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	\$0
26	- END USER PAYMENT & COLLECTION			\$22,585	LN 4	\$0	\$5,265	\$0	\$0	\$1,410	\$620	\$0	\$0	\$0	\$0	\$15,290	\$0
27	- END USER BILLING INQUIRY			\$30,652	LN 8	\$0	\$1,953	\$0	\$55	\$1,041	\$0	\$41	\$0	\$0	\$0	\$27,562	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$117,305		\$0	\$18,748	\$0	\$220	\$12,827	\$625	\$181	\$0	\$0	\$0	\$84,704	\$0
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	\$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	\$0
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	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$70,241		\$0	\$25,288	\$0	\$1,282	\$21,517	\$2,775	\$3,491	\$0	\$0	\$0	\$15,888	\$0
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	\$0
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%	\$0
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	\$0
44	TOTAL SERVICES EXPENSE			\$236,856		\$0	\$61,143	\$0	\$1,815	\$43,364	\$4,109	\$4,437	\$0	\$0	\$0	\$121,988	\$0
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%	\$0
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	\$0
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%	\$0

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%	0.00%	9.09%					0.00%	0.00%	\$0
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%	\$0
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$6,216	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	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$5,735,988	RECORDS	\$0	\$1,371,757	\$0	\$786,681	\$327,588	\$90,119	\$37,552	\$0	\$0	\$0	\$3,122,291	\$0
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	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	: OPERATING FIXED CHARGES			\$0	LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			-\$225	LN 6+DIRECT	\$0	-\$45	\$0	-\$48	-\$7	-\$2	-\$2	\$0	\$0	\$0	-\$120	\$0
27	NET TAXABLE INCOME			\$690,181		\$0	\$138,283	\$0	\$148,107	\$22,852	\$7,352	\$6,117	\$0	\$0	\$0	\$367,470	\$0
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%	\$0
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		-\$110,581	LN 28	\$0	-\$22,156	\$0	-\$23,730	-\$3,661	-\$1,178	-\$980	\$0	\$0	\$0	-\$58,876	\$0
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	\$0
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	\$0
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			SPECIAL ACCESS			INTRASTATE MESSAGE TOLL			SPECIAL ACCESS			EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX				
1	ALLOCATED LOOPS - COE	\$6,249	SPF	\$0	\$1,555	\$0	\$15	\$241	\$78	\$11	\$0	\$0	\$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%	0.00%	69.60%			
3	ALLOCATED LOOPS - CWF	\$6,249	SPF	\$0	\$1,555	\$0	\$15	\$241	\$78	\$11	\$0	\$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%	0.00%	69.60%			
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$587	TOLL MOU	\$0	\$358	\$0	\$8	\$100	\$36	\$7	\$0	\$0	\$0	\$0	\$79			
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%	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	\$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%	0.00%	13.67%	\$0		
9	ALLOCATED WIDEBAND LOOPS	\$261	WB CKTS	\$0	\$2	\$0	\$209	\$1	\$0	\$4	\$0	\$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%	0.00%	0.00%	17.39%			
11	ALLOCATED WBD CHANNELS (CKTS)	\$206	WB CKTS	\$0	\$2	\$0	\$159	\$1	\$0	\$2	\$0	\$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%	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	\$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%	0.00%	0.00%			
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$58,737	DIRECT	\$0	\$5,712	\$0	\$0	\$38,831	\$1,368	\$0	\$0	\$0	\$0	\$0	\$12,826			
16	PERCENT DISTRIBUTION	100.00%		0.00%	9.72%	0.00%	0.00%	66.11%	2.33%	0.00%	0.00%	0.00%	0.00%	0.00%	21.84%			
17	ALLOCATED USERS	\$11,803		\$0	\$508	\$0	\$0	\$3,455	\$122	\$0	\$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%	0.00%	65.39%	\$0		
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	32.20%	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%			

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL			SPECIAL ACCESS			INTRASTATE MESSAGE TOLL			SPECIAL ACCESS			EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX			
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	\$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	\$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	\$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	\$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	\$0	\$646,786		
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)	-\$110,581	S-12, LN 29 + 31	\$0	-\$22,156	\$0	-\$23,730	-\$3,661	-\$1,178	-\$980	\$0	\$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	\$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	\$0	\$45,887		
12	RESERVED FOR FUTURE USE	\$0		\$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	\$0	\$366		
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	\$3,581,425		\$0	\$929,461	\$0	\$337,849	\$249,983	\$65,447	\$19,168	\$2	\$0	\$0	\$0	\$1,979,515		
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$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	\$0	\$81,350		
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	\$147,182		\$0	\$38,197	\$0	\$13,884	\$10,273	\$2,690	\$788	\$0	\$0	\$0	\$0	\$81,350		



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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL 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	\$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	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$3,892,811	A-4,LN 41	\$0	\$877,232	\$0	\$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	\$0		\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,745,310	A-5,LN 21	\$0	\$4,099,317	\$0	\$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	\$0
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	#####	\$0
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%	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
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	\$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
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	#####	\$0
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%	0.000%
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	#####	\$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
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPE	\$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	\$0
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	\$0
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	\$0
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%	0.000%
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	\$0
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$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	\$0
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	\$0
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%	0.000%

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 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
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	#####	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$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	#####	\$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%	0.000%
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	\$0
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	\$0
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	\$0
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%	0.000%
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	#####	\$0
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%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT				0										
9		COE,IOT,CWF,GENERAL SUPPORT 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	#####	\$0
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%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	N/A
13		LEASEHOLD IMPROVEMENTS	\$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	\$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	\$0
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	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREME	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$7,181,834		\$0	\$5,254,671	\$1,550,408	\$0	\$0	\$190,288	\$161,300	\$25,166						
22		% DISTRIBUTION	100.000%		0.000%	73.166%	21.588%	0.000%	0.000%	2.650%	2.246%	0.350%						
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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL 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%
4		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%											
5		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								
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	\$0
13		TSPS															
14		- OPERATOR	\$0	LN 3			\$0		\$0							\$0	\$0
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0			\$0	\$0	\$0
16		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0			\$0	\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0			\$0	\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT															
19		ACCESS	\$0	DIRECT					\$0								
20		NON ACCESS	\$0	DIRECT												\$0	\$0
21		TOTAL TANDEM SWITCH	\$0						\$0							\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT															
23		ACCESS	\$1,468,347	DIRECT			\$1,468,347										
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 SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	TRANSPORT 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		HOSTIREMOTE CIRCUIT	\$103,181	DIRECT						\$103,181				\$0				
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0			\$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 SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE	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														
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0													
7		OTHER	\$0	DIRECT														
8		SUBTOTAL	\$0	DIRECT	\$0								\$0					
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0								\$0					
10		TOTAL ORIG/TERM EQUIP	\$0		\$0								\$0					
11		% DISTRIBUTION	\$0		\$0								\$0					
12	2410	CABLE AND WIRE FACILITIES																
13		SUBSCRIBER LINE	\$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						\$125,980				\$0				\$0
19		HOST/REMOTE	\$125,980	DIRECT														
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%		







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	TRANSPORT 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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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	\$49,021	A-4, LN 48	\$0	\$11,047	\$0	\$0	\$0	\$2,269	\$247	\$5,913	\$8,514	\$0	\$0	\$0	\$21,030	\$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	\$94,858		\$0	\$11,047	\$45,837	\$0	\$0	\$2,269	\$247	\$5,913	\$8,514	\$0	\$0	\$0	\$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%	0.000%	0.000%	0.000%	22.170%	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	\$227,025	A-5, LN 22	\$0	\$161,984	\$0	\$0	\$0	\$0	\$6,036	\$167	\$21,637	\$0	\$26,682	\$0	\$10,519	\$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	TRANSPORT 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		
3		CABLE AND WIRE FACILITIES	\$5,745,310	A-5, LN 21	\$0	\$4,099,317		\$0		\$152,763	\$152,763	\$4,218	\$547,561	\$675,247	\$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	\$0	\$0	\$0	\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$275,132	A-4, LN 48	\$0	\$62,000	\$0	\$0	\$12,737	\$0	\$0	\$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	\$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	\$0	\$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 INFO	TRANSPORT TERM	DEDICATED TRANSPORT FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR			
1	6610	CUSTOMER OPERATIONS EXPENSES	\$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	
2		MARKETING																	
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										
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	\$0	
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$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			\$2,316													
25		- CARRIER ACCESS BILLING (CABS)	\$10,931	A-3,LN 24			\$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	
		% 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%	
		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		



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	\$6,661,601	S-2, LN 35	\$0	\$1,343,951	\$0	\$1,393,136	\$227,522	\$72,477	\$74,959	\$0	\$0	\$0	\$3,549,556
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	\$749,430	LN1*LN 2	\$0	\$151,194	\$0	\$156,728	\$25,596	\$8,154	\$8,433	\$0	\$0	\$0	\$399,325
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	\$749,430	LN3-LN4	\$0	\$151,194	\$0	\$156,728	\$25,596	\$8,154	\$8,433	\$0	\$0	\$0	\$399,325
6	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
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	\$403,660	LN 6-LN 7	\$0	\$81,437	\$0	\$84,418	\$13,787	\$4,392	\$4,542	\$0	\$0	\$0	\$215,086
9	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
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$73,616	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.

OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$749,430	LN 3	\$0	\$151,194	\$0	\$156,728	\$25,596	\$8,154	\$8,433	\$0	\$0	\$0	\$399,325
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)	(\$8)	(\$2)	(\$3)	\$0	\$0	\$0	(\$120)
23	TOTAL INCOME ADJUSTMENTS	(\$225)	LN 21+22	\$0	(\$45)	\$0	(\$48)	(\$8)	(\$2)	(\$3)	\$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	\$749,655		\$0	\$151,239	\$0	\$156,775	\$25,604	\$8,156	\$8,435	\$0	\$0	\$0	\$399,445
26	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
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	\$403,660	LN26-LN27	\$0	\$81,437	\$0	\$84,418	\$13,787	\$4,392	\$4,542	\$0	\$0	\$0	\$215,086
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$1,153,315	LN25+LN28-S-12	\$0	\$232,676	\$0	\$241,193	\$39,390	\$12,548	\$12,978	\$0	\$0	\$0	\$614,530
31	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$14,852	\$0	\$15,395	\$2,514	\$801	\$828	\$0	\$0	\$0	\$39,225
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$73,616		\$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	SPECIAL ACCESS	INTRASTATE MESSAGE TOLL	SPECIAL ACCESS	TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA				
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
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
3	OPERATOR SYSTEMS EQUIPMENT		2220	\$0	S-4, LN 41	\$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
5	INFORMATION ORIG/TERM EQUIPMENT		2310	\$0	S-5, LN 17	\$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
7	TANGIBLE ASSETS		2680	\$0	S-3, LN 29	\$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
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
10	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	0.000%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6, LN 9	\$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
13	PLANT UNDER CONSTR - LONG TERM		2004	\$0	S-6, LN 21	\$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
15	NONOPERATING PLANT		2006	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL		2007	\$0	DIRECT	\$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
18	% DISTRIBUTION			100.000%		0.000%	23.042%	0.000%	14.633%	4.568%	1.423%	0.733%	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
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7, LN 19	\$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
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7, LN 24	\$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
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
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
26	NET TELEPHONE PLANT			\$6,484,411		\$0	\$1,298,955	\$0	\$1,376,933	\$216,501	\$69,506	\$74,007	\$0
27	% DISTRIBUTION			100.000%		0.000%	20.032%	0.000%	21.235%	3.339%	1.072%	1.141%	0.000%
28	MATERIALS AND SUPPLIES		1220	\$38,256	S-6, LN 31	\$0	\$8,857	\$0	\$3,116	\$1,399	\$450	\$99	\$0
29	INVESTMENT IN NONAFFILIATED CO'S		1402	\$0	S-6, LN 33	\$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
31	DEFERRED MAINTENANCE & RETIREMENTS		1438	\$0	S-6, LN 35	\$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
33	OTHER JURISDICTIONAL ASSETS		1500	\$0	S-6, LN 37	\$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
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
36	% DISTRIBUTION			100.000%		0.000%	20.175%	0.000%	20.913%	3.415%	1.088%	1.125%	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%



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														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	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
49	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$3,772,168		\$0	\$1,407,660	\$0	\$0	\$482,309	\$140,777	\$0	\$0	\$0	\$0	\$1,741,421	\$0
51	% 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%
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		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
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			\$6,203,176		\$0	\$904,424	\$0	\$2,115,438	\$140,985	\$45,391	\$159,201	\$0	\$0	\$0	\$2,837,737	\$0
63	% DISTRIBUTION			100.000%		0.000%	14.580%	0.000%	34.103%	2.273%	0.732%	2.566%	0.000%	0.000%	0.000%	45.747%	0.000%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$89,256	DIRECT	\$0	\$0	\$0	\$89,256	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$614,500	AL-1,LN14	\$0	\$0	\$0	\$606,607	\$0	\$0	\$7,893	\$0	\$0	\$0	\$0	\$0
67	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
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$758,962		\$0	\$88,082	\$0	\$608,453	\$24,600	\$8,809	\$9,615	\$0	\$0	\$0	\$19,403	\$0
71	% DISTRIBUTION			100.000%		0.000%	11.606%	0.000%	80.169%	3.241%	1.161%	1.267%	0.000%	0.000%	0.000%	2.556%	0.000%
72	HOST/REMOTE CIRCUIT		4.3														
73	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
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$153,582		\$0	\$108,690	\$0	\$0	\$23,137	\$7,175	\$0	\$0	\$0	\$0	\$14,580	\$0
76	% DISTRIBUTION			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%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	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
79	% 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%
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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				TWX
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%



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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES		2110	100.000%	S-3,LN 11	0.000%	23.042%	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	\$464,837	\$135,677	\$0	\$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



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	INTERLATA	SPECIAL ACCESS	INTERLATA	INTRASTATE MESSAGE TOLL	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%	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%	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%	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%	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%	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%	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	\$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	\$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	\$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%	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	\$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	\$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	\$0	\$40,071	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$183,742		\$0	\$41,998	\$0	\$47,083	\$11,233	\$3,384	\$2,825	\$0	\$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%	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	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.000%		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%
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	\$0	\$434,541	\$0
24	DIRECT			\$0	DIRECT	\$0	\$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	\$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%	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	\$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%	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	\$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%	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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				TWX
1	TELEPHONE PLANT IN SERVICE		2001	100.000%	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		LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE		6511		LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING		6512		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
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		LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS		6563		LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED		6563		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		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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				TWX
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%	
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%	
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%	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%	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%	
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.899%	0.000%	0.294%	18.586%	0.009%	0.252%	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%	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%	
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	44.136%	0.000%	5.864%	23.965%	10.069%	15.966%	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			\$7,781	DIRECT	\$0	\$7,781	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$52,739	LN 7	\$0	\$3,111	\$0	\$155	\$9,802	\$5	\$133	\$0	\$0	\$0	\$39,533	\$0
26	- END USER PAYMENT & COLLECTION			\$21,246	LN 4	\$0	\$4,953	\$0	\$0	\$1,326	\$583	\$0	\$0	\$0	\$0	\$14,384	\$0
27	- END USER BILLING INQUIRY			\$28,834	LN 8	\$0	\$1,837	\$0	\$52	\$979	\$0	\$38	\$0	\$0	\$0	\$25,927	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$110,599		\$0	\$17,682	\$0	\$207	\$12,107	\$588	\$171	\$0	\$0	\$0	\$79,844	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			\$1,942	AL-1, LN16	\$0	\$189	\$0	\$0	\$1,284	\$45	\$0	\$0	\$0	\$0	\$424	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$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			\$2,178	DIRECT	\$0	\$2,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$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	\$44,376	LN 42+DIRECT	\$0	\$16,479	\$0	\$292	\$6,674	\$660	\$713	\$0	\$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			100.00%	S-3, LN 4	0.00%	24.042%	0.00%	9.832%	6.117%	1.898%	0.647%	0.00%	0.00%	0.00%	57.463%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	23.042%	0.00%	14.632%	4.568%	1.423%	0.733%	0.00%	0.00%	0.00%	55.601%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM		2004	0.00%	S-6, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES		2680	0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6, LN 36	0.00%	90.908%	0.00%	0.00%	0.00%	9.092%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	20.051%	0.00%	21.154%	3.341%	1.073%	1.136%	0.00%	0.00%	0.00%	53.246%	0.00%
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			100.00%		0.00%	24.484%	0.00%	9.775%	6.082%	1.887%	0.644%	0.00%	0.00%	0.00%	57.129%	0.00%
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		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)	(\$2)	(\$3)	\$0	\$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			100.00%		0.00%	20.060%	0.00%	21.168%	3.338%	1.072%	1.136%	0.00%	0.00%	0.00%	53.226%	0.00%
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	\$653	\$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 Les:	\$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	(\$99,645)	\$0	\$18,305	\$0
48	POST MAG REVENUE REQUIREMENT	\$2,303,304	\$1,168,585	\$0	\$0	\$0	\$0	\$1,101,617	\$0	\$525,367	\$0	\$41,569
									\$155,509			\$0

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	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	CHANNEL MILEAGE 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			COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
							SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT TERM	CHANNEL	TERM	FACILITY				
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			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	SPECIAL ACCESS		CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
							SWITCHING	EQUAL ACCESS	INFO				CHANNEL TERM	MILEAGE FACILITY					
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	\$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	\$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	\$0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$7,199,454		\$0	\$5,334,074	\$1,487,011	\$0	\$0	\$192,576	\$161,707	\$24,086	\$0	\$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%	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%	



TYCOS 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			COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
							SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	TERM	FACILITY				
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	\$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	\$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	\$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	\$0
33		INTEREXCHANGE CIRCUIT																	
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$696,535	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$69,498	\$0	\$18,584	\$0	\$608,453	\$0	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$696,535		\$0	\$0	\$0	\$0	\$0	\$69,498	\$0	\$18,584	\$0	\$608,453	\$0	\$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	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$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%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	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 ORIGINATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	DEDICATED TRANSPORT	CHANNEL TERM	TERM	FACILITY				
1		ALLOCATION FACTORS																	
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1, LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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%	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	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$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	\$0
8		SUBTOTAL	\$0		\$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	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$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	\$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	\$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	\$0
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$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	\$0
16		INTEREXCHANGE WIDEBAND & DSL	\$673,392	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$673,392	\$0	\$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	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$0	\$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	\$0
19		HOST/REMOTE	\$125,824	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$125,824	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$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%	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	\$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%	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	TRANSPORT 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	\$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	\$0
8	6540	ACCESS / USF EXPENSE	\$87,523	DIRECT	\$0	\$87,523	\$0	\$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	\$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	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$0
14		UNDISTRIBUTED COE	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$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	\$0
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$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%	0.000%
AMORTIZATION EXPENSE																			
21	6563	CAPITAL LEASE	\$0	A-3, LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$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	\$0
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$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%	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	\$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%	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	\$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	\$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	\$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	\$0
35		TOTAL RENT REVENUE	\$1,700		\$0	\$1,211	\$0	\$0	\$0	\$0	\$45	\$1	\$167	\$0	\$197	\$0	\$78	\$0	\$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 MILEAGE 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																
10		- PRESUBSCRIPTION	\$7,758	A-3, LN 22	\$0	\$5,748	\$1,603	\$0	\$0	\$207	\$174	\$26	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$3,257	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,257	\$0
12		- END USER PAYMENT & COLLECTION	\$4,953	AL-1, LN 13	\$0	\$1,710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,243	\$0
13		- END USER BILLING INQUIRY	\$1,889	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,889	\$0	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$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
35		% 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%
36		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	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
BIG THREE EXPENSES																		
1		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
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	\$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
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	\$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
6		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
7		% 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%
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	\$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
10		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
11		% 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