

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|-----------------------------|---|-----------------|------------------|-------------------------|-------------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|--------|-------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | | |
| 1 | NET INVESTMENT FOR SETTLEMENTS | \$6,469,781 | S-2, LN 35 | \$0 | \$1,294,085 | \$0 | \$930,868 | \$108,233 | \$371,679 | \$98,517 | \$2,186 | \$0 | \$0 | \$3,664,214 |
| 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 | \$727,850 | LN1*LN 2 | \$0 | \$145,585 | \$0 | \$104,723 | \$12,176 | \$41,814 | \$11,083 | \$246 | \$0 | \$0 | \$412,224 |
| 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 | \$727,850 | LN3-LN4 | \$0 | \$145,585 | \$0 | \$104,723 | \$12,176 | \$41,814 | \$11,083 | \$246 | \$0 | \$0 | \$412,224 |
| 6 | FEDERAL OPERATING INCOME TAX (OPTIONAL) | \$396,390 | LN 28 | \$0 | \$79,281 | \$0 | \$57,039 | \$6,629 | \$22,769 | \$6,037 | \$134 | \$0 | \$0 | \$224,501 |
| 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 | \$396,390 | LN 6-LN 7 | \$0 | \$79,281 | \$0 | \$57,039 | \$6,629 | \$22,769 | \$6,037 | \$134 | \$0 | \$0 | \$224,501 |
| 9 | STATE AND LOCAL INCOME TAX (OPTIONAL) | \$65,915 | LN 33 | \$0 | \$13,184 | \$0 | \$9,485 | \$1,102 | \$3,786 | \$1,004 | \$22 | \$0 | \$0 | \$37,332 |
| 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 | \$65,915 | LN 9-LN 10 | \$0 | \$13,184 | \$0 | \$9,485 | \$1,102 | \$3,786 | \$1,004 | \$22 | \$0 | \$0 | \$37,332 |
| 13 | OPERATING EXPENSE AND TAX | \$7,007,144 | S-8, LN 20 | \$0 | \$1,566,251 | \$0 | \$771,163 | \$205,298 | \$491,268 | \$78,590 | \$7,374 | \$0 | \$0 | \$3,887,200 |
| 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 | \$8,197,300 | 5+8+11thru15 | \$0 | \$1,804,300 | \$0 | \$942,410 | \$225,205 | \$559,638 | \$96,714 | \$7,776 | \$0 | \$0 | \$4,561,258 |
| 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 | \$8,735 | LN 16*LN 17 | \$0 | \$0 | \$0 | \$0 | \$361 | \$897 | \$155 | \$12 | \$0 | \$0 | \$7,310 |
| 19 | TOTAL REVENUE REQUIREMENT | \$8,206,035 | | \$0 | \$1,804,300 | \$0 | \$942,410 | \$225,565 | \$560,534 | \$96,869 | \$7,789 | \$0 | \$0 | \$4,568,568 |

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 | \$727,850 | LN 3 | \$0 | \$145,585 | \$0 | \$104,723 | \$12,176 | \$41,814 | \$11,083 | \$246 | \$0 | \$0 | \$412,224 |
| 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 | -\$8,303 | S-12, LN 25+26 | \$0 | -\$1,652 | \$0 | -\$1,208 | -\$134 | -\$472 | -\$128 | -\$3 | \$0 | \$0 | -\$4,707 |
| 23 | TOTAL INCOME ADJUSTMENTS | -\$8,303 | LN 21+22 | \$0 | -\$1,652 | \$0 | -\$1,208 | -\$134 | -\$472 | -\$128 | -\$3 | \$0 | \$0 | -\$4,707 |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$736,153 | | \$0 | \$147,236 | \$0 | \$105,930 | \$12,310 | \$42,286 | \$11,211 | \$248 | \$0 | \$0 | \$416,931 |
| 26 | FEDERAL INCOME TAX @ | 35.00% | LN 25*FIT | \$0 | \$79,281 | \$0 | \$57,039 | \$6,629 | \$22,769 | \$6,037 | \$134 | \$0 | \$0 | \$224,501 |
| 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 | \$396,390 | LN26-LN27 | \$0 | \$79,281 | \$0 | \$57,039 | \$6,629 | \$22,769 | \$6,037 | \$134 | \$0 | \$0 | \$224,501 |
| 29 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | \$1,132,544 | LN25+LN28-S-12 | \$0 | \$226,517 | \$0 | \$162,970 | \$18,939 | \$65,055 | \$17,248 | \$382 | \$0 | \$0 | \$641,433 |
| 31 | STATE INCOME TAX @ | 5.50% | LN 30*SIT | \$0 | \$13,184 | \$0 | \$9,485 | \$1,102 | \$3,786 | \$1,004 | \$22 | \$0 | \$0 | \$37,332 |
| 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 | \$65,915 | | \$0 | \$13,184 | \$0 | \$9,485 | \$1,102 | \$3,786 | \$1,004 | \$22 | \$0 | \$0 | \$37,332 |

PYCOS Quincy (FL) Telephone Co.

S-2,1of1

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

S-2,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|------------------------|---|-----|------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|---------------|-------|----------|--------------|-----|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA TWX | | | | |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | | 2110 | \$1,888,919 | S-3, LN 10 | \$0 | \$396,182 | \$0 | \$207,237 | \$33,685 | \$117,388 | \$23,794 | \$487 | \$0 | \$0 | \$1,110,147 | \$0 |
| 2 | CENTRAL OFFICE SWITCHING EQUIPMENT | | 2210 | \$5,468,795 | S-4, LN 52 | \$0 | \$1,338,159 | \$0 | \$0 | \$196,494 | \$627,872 | \$0 | \$0 | \$0 | \$0 | \$3,306,269 | \$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 | \$8,860,070 | S-4, LN 78 | \$0 | \$1,199,482 | \$0 | \$3,168,542 | \$95,998 | \$340,647 | \$272,165 | \$4,886 | \$0 | \$0 | \$3,778,350 | \$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 | \$29,014,159 | S-5, LN 42 | \$0 | \$6,553,138 | \$0 | \$1,586,694 | \$480,431 | \$1,725,052 | \$273,811 | \$6,290 | \$0 | \$0 | \$18,388,742 | \$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 | \$296,919 | S-3, LN 36 | \$0 | \$62,276 | \$0 | \$32,575 | \$5,295 | \$18,452 | \$3,740 | \$77 | \$0 | \$0 | \$174,504 | \$0 |
| 9 | TOTAL PLANT IN SERVICE A/C 2001 | | | \$45,528,862 | | \$0 | \$9,549,238 | \$0 | \$4,995,049 | \$811,902 | \$2,829,411 | \$573,511 | \$11,739 | \$0 | \$0 | \$26,758,012 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$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 | \$347,108 | S-6, LN 15 | \$0 | \$72,803 | \$0 | \$38,082 | \$6,190 | \$21,571 | \$4,372 | \$89 | \$0 | \$0 | \$204,001 | \$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 | | | \$45,875,970 | | \$0 | \$9,622,040 | \$0 | \$5,033,130 | \$818,092 | \$2,850,982 | \$577,883 | \$11,829 | \$0 | \$0 | \$26,962,012 | \$0 |
| 18 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| 19 | ACCUM DEPRECIATION - PLANT IN SERVICE | | 3100 | \$39,279,120 | S-7, LN 18 | \$0 | \$8,306,543 | \$0 | \$4,084,110 | \$710,919 | \$2,474,101 | \$477,065 | \$9,826 | \$0 | \$0 | \$23,216,556 | \$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 | | \$357,830 | S-7, LN 32 | \$0 | \$75,047 | \$0 | \$39,273 | \$6,381 | \$22,238 | \$4,508 | \$92 | \$0 | \$0 | \$210,290 | \$0 |
| 25 | CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$6,409 | S-7, LN 38 | \$0 | \$1,355 | \$0 | \$621 | \$235 | \$512 | \$60 | \$9 | \$0 | \$0 | \$3,617 | \$0 |
| 26 | NET TELEPHONE PLANT | | | \$6,232,611 | | \$0 | \$1,239,096 | \$0 | \$909,127 | \$100,557 | \$354,131 | \$96,249 | \$1,901 | \$0 | \$0 | \$3,531,550 | \$0 |
| 27 | % DISTRIBUTION | | | 100.00% | | 0.00% | 19.88% | 0.00% | 14.59% | 1.61% | 5.68% | 1.54% | 0.03% | 0.00% | 0.00% | 56.66% | \$0 |
| 28 | MATERIALS AND SUPPLIES | | 1220 | \$28,254 | S-6, LN 31 | \$0 | \$6,381 | \$0 | \$1,545 | \$468 | \$1,680 | \$267 | \$6 | \$0 | \$0 | \$17,907 | \$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 | | \$208,916 | | \$0 | \$48,607 | \$0 | \$20,196 | \$7,209 | \$15,868 | \$2,001 | \$278 | \$0 | \$0 | \$114,757 | \$0 |
| 35 | NET TEL PLANT, M&S AND CASH WORKING CAPITAL | | | \$6,469,781 | | \$0 | \$1,294,085 | \$0 | \$930,868 | \$108,233 | \$371,679 | \$98,517 | \$2,186 | \$0 | \$0 | \$3,664,214 | \$0 |
| 36 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.00% | 0.00% | 14.39% | 1.67% | 5.74% | 1.52% | 0.03% | 0.00% | 0.00% | 56.64% | \$0 |

PYCOS Quincy (FL) Telephone Co.

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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 | | EAS | EXCHANGE | OTHER |
|--------------------------------------|--------------------------------------|-----|------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|-------|----------|--------------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$2,532,648 | | \$0 | \$535,784 | \$0 | \$241,252 | \$98,791 | \$207,642 | \$22,922 | \$4,117 | \$0 | \$0 | \$1,422,139 |
| 3 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.16% | 0.00% | 9.53% | 3.90% | 8.20% | 0.91% | 0.16% | 0.00% | 0.00% | 56.15% |
| 4 | - CLASS B SEPARATIONS | | | | | | | | | | | | | | | |
| 5 | COE, IOT AND C&WF | | | \$43,343,024 | | \$0 | \$9,090,779 | \$0 | \$4,755,237 | \$772,923 | \$2,693,571 | \$545,977 | \$11,176 | \$0 | \$0 | \$25,473,361 |
| 6 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% |
| LAND AND SUPPORT ASSETS | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | | 2110 | | \$0 LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$1,816,426 | LN 6+DIRECT | \$0 | \$380,978 | \$0 | \$199,283 | \$32,392 | \$112,883 | \$22,881 | \$468 | \$0 | \$0 | \$1,067,542 |
| 9 | GENERAL PURPOSE COMPUTERS | | | \$72,493 | LN 6+DIRECT | \$0 | \$15,205 | \$0 | \$7,953 | \$1,293 | \$4,505 | \$913 | \$19 | \$0 | \$0 | \$42,605 |
| 10 | TOTAL LAND AND SUPPORT ASSETS | | | \$1,888,919 | | \$0 | \$396,182 | \$0 | \$207,237 | \$33,685 | \$117,388 | \$23,794 | \$487 | \$0 | \$0 | \$1,110,147 |
| 11 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% |
| 12 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | |
| 13 | ORIG/TERM, AND C&WF | | | \$45,231,943 | | \$0 | \$9,486,962 | \$0 | \$4,962,473 | \$806,608 | \$2,810,959 | \$569,771 | \$11,663 | \$0 | \$0 | \$26,583,508 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% |
| TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 15 | CAPITAL LEASES | | 2681 | | | | | | | | | | | | | |
| 16 | GENERAL SUPPORT | | | | \$0 LN 11+DIRECT | \$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 |
| 18 | INFORMATION ORIG/TERM | | | | \$0 S-5, LN 18 | \$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 |
| 20 | UNDISTRIBUTED | | | | \$0 LN 14+DIRECT | \$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 |
| 22 | LEASEHOLD IMPROVEMENTS | | 2682 | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT | | | | \$0 LN 11+DIRECT | \$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 |
| 25 | INFORMATION ORIG/TERM | | | | \$0 S-5, LN 18 | \$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 |
| 27 | UNDISTRIBUTED | | | | \$0 LN 14+DIRECT | \$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 |
| 29 | TOTAL TANGIBLE ASSETS | | | | \$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% |
| 31 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | |
| 32 | ORIG/TERM, CWF AND TANGIBLE ASSETS | | | \$45,231,943 | | \$0 | \$9,486,962 | \$0 | \$4,962,473 | \$806,608 | \$2,810,959 | \$569,771 | \$11,663 | \$0 | \$0 | \$26,583,508 |
| 33 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% |
| INTANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | 2690 | | \$296,919 LN 33 | \$0 | \$62,276 | \$0 | \$32,575 | \$5,295 | \$18,452 | \$3,740 | \$77 | \$0 | \$0 | \$174,504 |
| 35 | DIRECT ASSIGNMENT | | | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$296,919 | | \$0 | \$62,276 | \$0 | \$32,575 | \$5,295 | \$18,452 | \$3,740 | \$77 | \$0 | \$0 | \$174,504 |
| 37 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% |

PYCOS Quincy (FL) Telephone Co.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER |
|----|--|-----|----------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-----------|----------------|---------------|-------|-------------|-------------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA TWX | | | |
| 43 | TANDEM SWITCHING EQUIPMENT ACCESS | | 2210 2.0 | | | | | | | | | | | | | |
| 44 | NON ACCESS | | 2.1 | \$0 | LN 11+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | |
| 45 | OTHER | | 2.2 | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | |
| 46 | SUBTOTAL TANDEM SWITCHING | | 2.3 | \$0 | LN 12+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | 0.00% | 0.00% | \$0 |
| 48 | LOCAL SWITCHING EQUIPMENT ACCESS | | 2210 3.0 | | | | | | | | | | | | | |
| 49 | EQUAL ACCESS | | 3.1 | \$5,468,795 | LN 13 | \$0 | \$1,338,159 | | | \$196,494 | \$627,872 | | | \$0 | \$3,306,269 | |
| 50 | SUBTOTAL LOCAL SWITCHING | | 3.2 | \$0 | S-6,LN 3 | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | |
| 51 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.47% | | | 3.59% | 11.48% | | | 0.00% | 60.46% | \$0 |
| 52 | TOTAL SWITCHING EQUIPMENT | | | \$5,468,795 | | \$0 | \$1,338,159 | | | \$196,494 | \$627,872 | | | \$0 | \$3,306,269 | \$0 |
| 53 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.47% | | | 3.59% | 11.48% | | | 0.00% | 60.46% | \$0 |
| 54 | CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT | | 2230 4.0 | | | | | | | | | | | | | |
| 55 | 4.11 - EXCH-WB = DS1 > | | 4.11 | \$1,217,773 | AL-1,LN12 | \$0 | \$15,627 | \$0 | \$651,766 | \$2,063 | \$7,466 | \$45,738 | \$0 | \$0 | \$0 | \$495,113 |
| 56 | EXCH TRUNK - EAS | | 4.121 | \$143,654 | DIRECT | | | | | | | | | \$0 | \$143,654 | |
| 57 | 4.11D - DSL EQUIP | | 4.11 DSL | \$1,073,212 | DIRECT | \$0 | \$0 | \$0 | \$1,073,212 | \$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 |
| 59 | EXCH TRUNK - SPECIAL | | 4.124 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 60 | SUBSCRIBER LINE - BASIC | | 4.131 | \$4,383,568 | AL-1,LN 2 | \$0 | \$1,076,080 | \$0 | \$11,798 | \$77,822 | \$281,589 | \$28,212 | \$1,026 | \$0 | \$0 | \$2,907,043 |
| 61 | 4.122PL - EXCH-PL = DSO | | 4.122 PL | \$281,504 | DIRECT | \$0 | \$0 | \$0 | \$41,895 | \$0 | \$0 | \$100,199 | \$3,644 | \$0 | \$0 | \$135,765 |
| 62 | SUBTOTAL EXCHANGE CIRCUIT | | | \$7,099,711 | | \$0 | \$1,091,707 | \$0 | \$1,778,671 | \$79,885 | \$289,054 | \$174,149 | \$4,670 | \$0 | \$0 | \$3,681,575 |
| 63 | % DISTRIBUTION | | | 100.00% | | 0.00% | 15.38% | 0.00% | 25.05% | 1.13% | 4.07% | 2.45% | 0.07% | 0.00% | 0.00% | 51.86% |
| 64 | INTEREXCHANGE CIRCUIT | | 4.IPCP | \$75,424 | DIRECT | \$0 | \$0 | \$0 | \$75,424 | \$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 |
| 66 | 4.22 - IXC WB = DS1 > | | 4.22 | \$1,404,027 | AL-1,LN14 | \$0 | \$0 | \$0 | \$1,311,960 | \$0 | \$0 | \$92,067 | \$0 | \$0 | \$0 | \$0 |
| 67 | TOLL - BASIC | | 4.231 | \$153,699 | AL-1,LN6 | \$0 | \$81,572 | \$0 | \$2,488 | \$10,769 | \$38,969 | \$5,949 | \$216 | \$0 | \$0 | \$13,737 |
| 68 | 4.231PL - IXC PL = DSO | | 4.231 PL | \$0 | DIRECT | \$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 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT | | | \$1,557,726 | | \$0 | \$81,572 | \$0 | \$1,314,447 | \$10,769 | \$38,969 | \$98,016 | \$216 | \$0 | \$0 | \$13,737 |
| 71 | % DISTRIBUTION | | | 100.00% | | 0.00% | 5.24% | 0.00% | 84.38% | 0.69% | 2.50% | 6.29% | 0.01% | 0.00% | 0.00% | 0.88% |
| 72 | HOST/REMOTE CIRCUIT | | 4.3 | | | | | | | | | | | | | |
| 73 | EXCLUDING WATS | | 4.31 | \$127,209 | LN 15+DIRECT | \$0 | \$26,203 | | | \$5,344 | \$12,624 | | | \$0 | \$83,038 | |
| 74 | CLOSED END WATS | | 4.32 | \$0 | DIRECT | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 | SUBTOTAL HOST/REMOTE CIRCUIT | | | \$127,209 | | \$0 | \$26,203 | \$0 | \$0 | \$5,344 | \$12,624 | \$0 | \$0 | \$0 | \$83,038 | |
| 76 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.60% | 0.00% | 0.00% | 4.20% | 9.92% | 0.00% | 0.00% | 0.00% | 0.00% | 65.28% |
| 77 | EQUIPMENT RENTED OTHERS | | | \$0 | LN 16+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 78 | TOTAL TRANSMISSION EQUIPMENT | | | \$8,860,070 | | \$0 | \$1,199,482 | \$0 | \$3,168,542 | \$95,998 | \$340,647 | \$272,165 | \$4,886 | \$0 | \$0 | \$3,778,350 |
| 79 | % DISTRIBUTION | | | 100.00% | | 0.00% | 13.54% | 0.00% | 35.76% | 1.08% | 3.84% | 3.07% | 0.06% | 0.00% | 0.00% | 42.64% |
| 80 | TOTAL CENTRAL OFFICE EQUIPMENT | | | \$14,328,865 | | \$0 | \$2,537,641 | \$0 | \$3,168,542 | \$292,492 | \$968,519 | \$272,165 | \$4,886 | \$0 | \$0 | \$7,084,619 |
| 81 | % DISTRIBUTION | | | 100.00% | | 0.00% | 17.71% | 0.00% | 22.11% | 2.04% | 6.76% | 1.90% | 0.03% | 0.00% | 0.00% | 49.44% |

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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 | | | |
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.00% | INPUT | 0.00% | 25.00% | | | 1.81% | 6.54% | | | 0.00% | 66.65% | |
| 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% | 24.55% | 0.00% | 0.27% | 1.78% | 6.42% | 0.64% | 0.02% | 0.00% | 66.32% | |
| 4 | EQUIVALENT CHANNELS - WIDEBAND | | | 100.00% | AL-1, LN 12 | 0.00% | 1.28% | 0.00% | 53.52% | 0.17% | 0.61% | 3.76% | 0.00% | 0.00% | 40.66% | |
| 5 | EQUIVALENT CHANNELS - IX WIDEBAND | | | 100.00% | AL-1, LN 14 | 0.00% | 0.00% | 0.00% | 93.44% | 0.00% | 0.00% | 6.56% | 0.00% | 0.00% | 0.00% | |
| 6 | IX CIRCUIT MILES - CWF | | | 100.00% | AL-1, LN 8 | 0.00% | 47.65% | 0.00% | 2.40% | 9.94% | 18.02% | 6.53% | 0.16% | 0.00% | 15.31% | \$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% | 20.60% | | | 4.20% | 9.92% | | | 0.00% | 65.28% | |
| 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 | | | \$0 | \$0 | | | \$0 | \$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 | | | \$26,444,744 | LN 3 | \$0 | \$6,491,665 | \$0 | \$71,171 | \$469,477 | \$1,698,739 | \$170,192 | \$6,189 | \$0 | \$0 | \$17,537,311 |
| 20 | SUBSCRIBER LINE - DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL SUBSCRIBER LINE | | 1.0 | \$26,444,744 | | \$0 | \$6,491,665 | \$0 | \$71,171 | \$469,477 | \$1,698,739 | \$170,192 | \$6,189 | \$0 | \$0 | \$17,537,311 |
| 22 | EXCHANGE WIDEBAND - JOINT | | | \$1,869,018 | LN 4 | \$0 | \$23,985 | \$0 | \$1,000,319 | \$3,166 | \$11,458 | \$70,198 | \$0 | \$0 | \$0 | \$759,892 |
| 23 | EXCHANGE WIDEBAND - DIRECT | | | \$97,778 | DIRECT | \$0 | \$0 | \$0 | \$97,778 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SUBTOTAL EXCHANGE WIDEBAND | | 2.1 | \$1,966,796 | | \$0 | \$23,985 | \$0 | \$1,098,097 | \$3,166 | \$11,458 | \$70,198 | \$0 | \$0 | \$0 | \$759,892 |
| 25a | EXCHANGE TRUNK - JOINT | | | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25b | EXCHANGE TRUNK - DIRECT | | | \$60,844 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,844 |
| 26 | EXCHANGE TRUNK - SPECIAL | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | SUBTOTAL EXCHANGE TRUNK | | 2.2 | \$60,844 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,844 |
| 28 | INTEREXCHANGE WIDEBAND | | | \$445,053 | LN 5 | \$0 | \$0 | \$0 | \$415,869 | \$0 | \$0 | \$29,184 | \$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 | \$445,053 | | \$0 | \$0 | \$0 | \$415,869 | \$0 | \$0 | \$29,184 | \$0 | \$0 | \$0 | \$0 |
| 31a | IX TRUNK - ACCESS - JOINT | | | \$64,934 | LN 6 | \$0 | \$30,941 | \$0 | \$1,557 | \$6,452 | \$11,701 | \$4,238 | \$101 | \$0 | \$0 | \$9,945 |
| 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 | \$64,934 | | \$0 | \$30,941 | \$0 | \$1,557 | \$6,452 | \$11,701 | \$4,238 | \$101 | \$0 | \$0 | \$9,945 |
| 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 | | | \$31,788 | LN 8 | \$0 | \$6,548 | \$0 | \$0 | \$1,335 | \$3,155 | \$0 | \$0 | \$0 | \$0 | \$20,750 |
| 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 | \$31,788 | | \$0 | \$6,548 | \$0 | \$0 | \$1,335 | \$3,155 | \$0 | \$0 | \$0 | \$0 | \$20,750 |
| 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 | | | \$29,014,159 | | \$0 | \$6,553,138 | \$0 | \$1,586,694 | \$480,431 | \$1,725,052 | \$273,811 | \$6,290 | \$0 | \$0 | \$18,388,742 |
| 43 | % DISTRIBUTION | | | 100.00% | | 0.00% | 22.59% | 0.00% | 5.47% | 1.66% | 5.95% | 0.94% | 0.02% | 0.00% | 63.38% | \$0 |

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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 | | 100.00% | S-3, LN 11 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| 2 | CENTRAL OFFICE EQUIPMENT | 2230 | | 100.00% | S-4, LN 81 | 0.00% | 17.71% | 0.00% | 22.11% | 2.04% | 6.76% | 1.90% | 0.03% | 0.00% | 0.00% | 49.44% | \$0 |
| 3 | INFORMATION ORIG/TERM EQUIPMENT | 2310 | | \$0 | S-5, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CABLE & WIRE FACILITIES | 2410 | | 100.00% | S-5, LN 43 | 0.00% | 22.59% | 0.00% | 5.47% | 1.66% | 5.95% | 0.94% | 0.02% | 0.00% | 0.00% | 63.38% | \$0 |
| 5 | GEN SUPPORT, COE, IOT AND C&WF | | | 100.00% | S-3, LN 14 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$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 | | | \$1,365,151 | LN 1+DIRECT | \$0 | \$286,327 | \$0 | \$149,773 | \$24,344 | \$84,838 | \$17,196 | \$352 | \$0 | \$0 | \$802,320 | \$0 |
| 12 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$5,122,421 | S-4, LN53+DIR | \$0 | \$1,253,405 | \$0 | \$0 | \$184,049 | \$588,105 | \$0 | \$0 | \$0 | \$0 | \$3,096,862 | \$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 | | | \$7,067,783 | S-4, LN79+DIR | \$0 | \$956,841 | \$0 | \$2,527,584 | \$76,579 | \$271,738 | \$217,109 | \$3,898 | \$0 | \$0 | \$3,014,035 | \$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 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CABLE AND WIRE FACILITIES | | | \$25,723,765 | LN 4+DIRECT | \$0 | \$5,809,970 | \$0 | \$1,406,753 | \$425,947 | \$1,529,420 | \$242,759 | \$5,576 | \$0 | \$0 | \$16,303,339 | \$0 |
| 18 | TOTAL ACCUM DEP - PLANT IN SERVICE | | | \$39,279,120 | | \$0 | \$8,306,543 | \$0 | \$4,084,110 | \$710,919 | \$2,474,101 | \$477,065 | \$9,826 | \$0 | \$0 | \$23,216,556 | \$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 | | -\$6,654 | LN 1+DIRECT | \$0 | -\$1,396 | \$0 | -\$730 | -\$119 | -\$414 | -\$84 | -\$2 | \$0 | \$0 | -\$3,911 | \$0 |
| 28 | CENTRAL OFFICE EQUIP | | | \$114,301 | LN 2+DIRECT | \$0 | \$20,243 | \$0 | \$25,275 | \$2,333 | \$7,726 | \$2,171 | \$39 | \$0 | \$0 | \$56,514 | \$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 | | | \$231,170 | LN 4+DIRECT | \$0 | \$52,212 | \$0 | \$12,642 | \$3,828 | \$13,744 | \$2,182 | \$50 | \$0 | \$0 | \$146,512 | \$0 |
| 31 | UNDISTRIBUTED | | | \$19,013 | LN 5+DIRECT | \$0 | \$3,988 | \$0 | \$2,086 | \$339 | \$1,182 | \$239 | \$5 | \$0 | \$0 | \$11,174 | \$0 |
| 32 | TOTAL NET DEFERRED INCOME TAX | | | \$357,830 | | \$0 | \$75,047 | \$0 | \$39,273 | \$6,381 | \$22,238 | \$4,508 | \$92 | \$0 | \$0 | \$210,290 | \$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 | | | \$692 | S-2, LN 10 | \$0 | \$145 | \$0 | \$76 | \$12 | \$43 | \$9 | \$0 | \$0 | \$0 | \$407 | \$0 |
| 38 | OTHER LONG TERM LIABILITIES | 4310 | | \$5,717 | S-3, LN 3 | \$0 | \$1,209 | \$0 | \$545 | \$223 | \$469 | \$52 | \$9 | \$0 | \$0 | \$3,210 | \$0 |
| 39 | TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$6,409 | | \$0 | \$1,355 | \$0 | \$621 | \$235 | \$512 | \$60 | \$9 | \$0 | \$0 | \$3,617 | \$0 |

PYCOS Quincy (FL) Telephone Co.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|-----------------------------------|--|------|-----|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|---------------|-------|----------|-----------|-----|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA TWX | | | | |
| ALLOCATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | 2110 | | 100.00% | S-3, LN 11 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| 2 | CENTRAL OFFICE EQUIPMENT | VAR | | 100.00% | S-4, LN 81 | 0.00% | 17.71% | 0.00% | 22.11% | 2.04% | 6.76% | 1.90% | 0.03% | 0.00% | 0.00% | 49.44% | \$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% | 22.59% | 0.00% | 5.47% | 1.66% | 5.95% | 0.94% | 0.02% | 0.00% | 0.00% | 63.38% | \$0 |
| GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | | |
| 7 | NETWORK SUPPORT | 6110 | | \$24,136 | LN 1+DIRECT | \$0 | \$5,062 | \$0 | \$2,648 | \$430 | \$1,500 | \$304 | \$6 | \$0 | \$0 | \$14,185 | \$0 |
| 8 | GENERAL SUPPORT | 6120 | | \$504,424 | LN 1+DIRECT | \$0 | \$105,798 | \$0 | \$55,341 | \$8,995 | \$31,348 | \$6,354 | \$130 | \$0 | \$0 | \$296,458 | \$0 |
| 9 | TOTAL GENERAL SUPPORT EXP | | | \$528,560 | | \$0 | \$110,860 | \$0 | \$57,989 | \$9,426 | \$32,848 | \$6,658 | \$136 | \$0 | \$0 | \$310,643 | \$0 |
| 10 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | | |
| 11 | CENTRAL OFFICE SWITCHING EXPENSE | 6210 | | \$228,905 | LN 2+DIRECT | \$0 | \$40,539 | \$0 | \$50,618 | \$4,673 | \$15,472 | \$4,348 | \$78 | \$0 | \$0 | \$113,178 | \$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 | | \$229,930 | LN 2+DIRECT | \$0 | \$40,721 | \$0 | \$50,844 | \$4,694 | \$15,541 | \$4,367 | \$78 | \$0 | \$0 | \$113,684 | \$0 |
| 14 | UNDISTRIBUTED | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL CENTRAL OFFICE EXPENSE | | | \$458,835 | | \$0 | \$81,260 | \$0 | \$101,462 | \$9,366 | \$31,014 | \$8,715 | \$156 | \$0 | \$0 | \$226,862 | \$0 |
| 16 | % DISTRIBUTION | | | 100.00% | | 0.00% | 17.71% | 0.00% | 22.11% | 2.04% | 6.76% | 1.90% | 0.03% | 0.00% | 0.00% | 49.44% | \$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 | | \$279,572 | LN 6 | \$0 | \$63,144 | \$0 | \$15,289 | \$4,629 | \$16,622 | \$2,638 | \$61 | \$0 | \$0 | \$177,188 | \$0 |
| 24 | DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL CWF EXPENSE | | | \$279,572 | | \$0 | \$63,144 | \$0 | \$15,289 | \$4,629 | \$16,622 | \$2,638 | \$61 | \$0 | \$0 | \$177,188 | \$0 |
| 26 | % DISTRIBUTION | | | 100.00% | | 0.00% | 22.59% | 0.00% | 5.47% | 1.66% | 5.95% | 0.94% | 0.02% | 0.00% | 0.00% | 63.38% | \$0 |
| 27 | TOTAL PLANT SPECIFIC EXPENSE | | | \$1,266,967 | | \$0 | \$255,264 | \$0 | \$174,740 | \$23,421 | \$80,483 | \$18,012 | \$353 | \$0 | \$0 | \$714,693 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.15% | 0.00% | 13.79% | 1.85% | 6.35% | 1.42% | 0.03% | 0.00% | 0.00% | 56.41% | \$0 |
| 29 | PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT | | | \$738,407 | | \$0 | \$144,404 | \$0 | \$116,751 | \$13,995 | \$47,636 | \$11,354 | \$217 | \$0 | \$0 | \$404,050 | \$0 |
| 30 | % DISTRIBUTION | | | 100.00% | | 0.00% | 19.56% | 0.00% | 15.81% | 1.90% | 6.45% | 1.54% | 0.03% | 0.00% | 0.00% | 54.72% | \$0 |

PYCOS Quincy (FL) Telephone Co.

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|--|--|----------------|-----|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|----------|-------------|-----|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 100.00% | S-2.LN 10 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| 2 | CAPITAL LEASES | 2681 | | \$0 | S-7.LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | LEASEHOLD IMPROVEMENTS | 2682 | | 0.00% | S-7.LN 7 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| 4 | TANGIBLE PROPERTY | 2680 | | 0.00% | S-3.LN 30 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| 5 | INTANGIBLE PROPERTY | 2690 | | 100.00% | S-3.LN 37 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| 6 | TELEPHONE PLANT ADJUSTMENT | 2005 | | \$0 | S-7.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | COE, IOT AND C&WF | | | 100.00% | S-3.LN 7 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| OTHER PROPERTY PLANT & EQUIPMENT EXPENSE | | | | | | | | | | | | | | | | | |
| 8 | UNDISTRIBUTED | 6510 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | 6511 | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MATERIALS & SUPPLIES PROVISIONING | 6512 | | -\$249 | LN 1+DIRECT | \$0 | -\$52 | \$0 | -\$27 | -\$4 | -\$15 | -\$3 | \$0 | \$0 | \$0 | -\$146 | \$0 |
| 11 | TOTAL OTHER PROP PLANT & EQUIP EXPENSE | | | -\$249 | | \$0 | -\$52 | \$0 | -\$27 | -\$4 | -\$15 | -\$3 | \$0 | \$0 | \$0 | -\$146 | \$0 |
| 12 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$0 |
| 13 | NETWORK OPERATIONS EXPENSE | 6530 | | \$904,391 | LN 7+DIRECT | \$0 | \$189,687 | \$0 | \$99,222 | \$16,128 | \$56,204 | \$11,392 | \$233 | \$0 | \$0 | \$531,524 | \$0 |
| 14 | ACCESS / USF EXPENSE | 6540 | | \$134,145 | DIRECT | \$0 | \$131,403 | \$0 | \$0 | \$2,742 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | | |
| 15 | GENERAL SUPPORT | 6560 | | \$208,466 | S-3.LN 11 | \$0 | \$43,724 | \$0 | \$22,871 | \$3,718 | \$12,955 | \$2,626 | \$54 | \$0 | \$0 | \$122,518 | \$0 |
| 16 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$49,092 | S-4.LN 53 | \$0 | \$12,012 | \$0 | \$0 | \$1,764 | \$5,636 | \$0 | \$0 | \$0 | \$0 | \$29,679 | \$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 | | | \$596,815 | S-4.LN 79 | \$0 | \$80,797 | \$0 | \$213,433 | \$6,466 | \$22,946 | \$18,333 | \$329 | \$0 | \$0 | \$254,510 | \$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 | | | \$1,235,936 | S-5.LN 43 | \$0 | \$279,148 | \$0 | \$67,590 | \$20,465 | \$73,483 | \$11,664 | \$268 | \$0 | \$0 | \$783,318 | \$0 |
| 22 | TOTAL DEP EXP - PLANT IN SERVICE | | | \$2,090,308 | | \$0 | \$415,682 | \$0 | \$303,894 | \$32,413 | \$115,021 | \$32,623 | \$651 | \$0 | \$0 | \$1,190,026 | \$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 | | | \$2,090,308 | | \$0 | \$415,682 | \$0 | \$303,894 | \$32,413 | \$115,021 | \$32,623 | \$651 | \$0 | \$0 | \$1,190,026 | \$0 |
| 25 | % DISTRIBUTION | | | 100.00% | | 0.00% | 19.89% | 0.00% | 14.54% | 1.55% | 5.50% | 1.56% | 0.03% | 0.00% | 0.00% | 56.93% | \$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 | | \$101,015 | LN 5+DIRECT | \$0 | \$21,187 | \$0 | \$11,083 | \$1,801 | \$6,278 | \$1,272 | \$26 | \$0 | \$0 | \$59,368 | \$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 | | | \$101,015 | | \$0 | \$21,187 | \$0 | \$11,083 | \$1,801 | \$6,278 | \$1,272 | \$26 | \$0 | \$0 | \$59,368 | \$0 |
| 32 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$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 | | \$34,283 | S-5.LN 43+DIR | \$0 | \$7,743 | \$0 | \$1,875 | \$568 | \$2,038 | \$324 | \$7 | \$0 | \$0 | \$21,728 | \$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 | | | \$34,283 | | \$0 | \$7,743 | \$0 | \$1,875 | \$568 | \$2,038 | \$324 | \$7 | \$0 | \$0 | \$21,728 | \$0 |

PYCOS Quincy (FL) Telephone Co.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|------------------------------|--------------------------------------|-----|------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|---------------|-------|----------|-----------|-----|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA TWX | | | | |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | | \$0 INPUT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 | |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | | \$0 INPUT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 | |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.00% | INPUT | 0.00% | 9.13% | | | 1.21% | 4.36% | | | 0.00% | 85.31% | \$0 | |
| 4 | END USER BILLED REVENUE INCL CCL | | | 100.00% | INPUT | 0.00% | 28.59% | 0.00% | 0.00% | 3.94% | 7.56% | 0.00% | 0.00% | 0.00% | 59.91% | \$0 | |
| 5 | IX CARRIER BILLED REVENUE | | | 100.00% | INPUT | 0.00% | 41.89% | 0.00% | 11.92% | 0.00% | 44.50% | 0.00% | 1.69% | | | | |
| 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% | 18.55% | 0.04% | 0.25% | 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% | 89.92% | \$0 | |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | | \$0 INPUT | \$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 | |
| 11 | CARRIER ACCESS BILLING FACTOR | | | 100.00% | INPUT | 0.00% | 38.92% | 0.00% | 11.08% | 0.00% | 48.17% | 0.00% | 1.83% | | | | |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | | 6610 | \$583,144 | INPUT | \$0 | \$116,891 | \$0 | \$20,299 | \$23,670 | \$74,415 | \$0 | \$2,881 | \$0 | \$0 | \$344,988 | \$0 |
| 13 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 14 | - CALL COMPLETION INCL DA | | 6621 | \$0 | LN 1+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 | \$0 |
| 15 | - OPERATOR SERVICES UNDER CONTRACT | | | \$6,960 | DIRECT | \$0 | \$0 | | | \$6,960 | \$0 | | | \$0 | \$0 | \$0 | \$0 |
| 16 | PUBLISHED DIRECTORY LISTINGS | | 6622 | | | | | | | | | | | | | | \$0 |
| 17 | - CLASSIFIED | | | \$0 | DIRECT | | | | | | | | | | | | \$0 |
| 18 | - TWX | | | \$0 | DIRECT | | | | | | | | \$0 | | | | \$0 |
| 19 | - ALPHA | | | \$0 | LN 3 | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | | \$0 |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | | \$0 |
| 21 | SUBTOTAL | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 |
| 22 | LOCAL BUSINESS OFFICE | | 6623 | | 1 | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | | | 1.1 | | | | | | | | | | | | |
| 24 | - PRESUBSCRIPTION | | | \$4,630 | DIRECT | | \$4,630 | | | | | | | | | | |
| 25 | - OTHER | | | \$31,385 | LN 7 | \$0 | \$1,853 | \$0 | \$92 | \$5,821 | \$14 | \$79 | \$0 | \$0 | \$0 | \$23,526 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | | \$35,356 | LN 4 | \$0 | \$10,108 | \$0 | \$0 | \$1,394 | \$2,674 | \$0 | \$0 | \$0 | \$0 | \$21,180 | \$0 |
| 27 | - END USER BILLING INQUIRY | | | \$47,984 | LN 8 | \$0 | \$3,057 | \$0 | \$87 | \$1,630 | \$0 | \$64 | \$0 | \$0 | \$0 | \$43,147 | \$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 |
| 32 | SUBTOTAL LOCAL BUSINESS OFFICE | | | \$119,355 | | \$0 | \$19,648 | \$0 | \$179 | \$8,844 | \$2,688 | \$143 | \$0 | \$0 | \$0 | \$87,854 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | | 6623 | | 2 | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | | | 2.1 | | | | | | | | | | | | |
| 35 | - TOLL TICKET PROCESSING | | | \$4,422 | AL-1,LN16 | \$0 | \$288 | | | \$1,538 | \$305 | | | \$0 | \$2,292 | | |
| 36 | - LOCAL MESSAGE PROCESSING | | | \$0 | DIRECT | | | | | | | | | \$0 | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | | \$69,697 | AL-1,LN18,LN19 | \$0 | \$20,787 | \$0 | \$0 | \$20,408 | \$4,047 | \$0 | \$0 | \$0 | \$0 | \$24,455 | \$0 |
| 38 | - END USER COMMON LINE | | | \$3,668 | DIRECT | \$0 | \$3,668 | | | \$0 | \$0 | | | | | | |
| 39 | - CARRIER ACCESS BILLING (CABS) | | | \$34,770 | LN 11 | \$0 | \$13,533 | \$0 | \$3,852 | \$0 | \$16,749 | \$0 | \$636 | \$0 | \$0 | \$26,747 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$112,557 | | \$0 | \$38,276 | \$0 | \$3,852 | \$21,946 | \$21,100 | \$0 | \$636 | \$0 | \$0 | \$114,600 | \$0 |
| 41 | TOTAL CAT 1 AND CAT 2 | | | \$231,912 | LN 32+LN 40 | \$0 | \$57,924 | \$0 | \$4,031 | \$30,790 | \$23,788 | \$143 | \$636 | \$0 | \$0 | \$114,600 | \$0 |
| 42 | % DISTRIBUTION | | | 100.00% | | 0.00% | 24.98% | 0.00% | 1.74% | 13.28% | 10.26% | 0.06% | 0.27% | 0.00% | 0.00% | 49.42% | \$0 |
| 43 | ALL OTHER CUSTOMER SERVICE | | 6623 | \$67,834 | LN 42+DIRECT | \$0 | \$26,878 | \$0 | \$949 | \$7,248 | \$5,600 | \$34 | \$150 | \$0 | \$0 | \$26,977 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$306,707 | | \$0 | \$84,802 | \$0 | \$4,980 | \$44,998 | \$29,388 | \$176 | \$786 | \$0 | \$0 | \$141,577 | \$0 |
| 45 | % DISTRIBUTION | | | 100.00% | | 0.00% | 27.65% | 0.00% | 1.62% | 14.67% | 9.58% | 0.06% | 0.26% | 0.00% | 0.00% | 46.16% | \$0 |
| 46 | TOTAL CUSTOMER OPERATIONS EXPENSE | | | \$889,850 | LN 12+LN 44 | \$0 | \$201,693 | \$0 | \$25,279 | \$68,668 | \$103,803 | \$176 | \$3,667 | \$0 | \$0 | \$486,565 | \$0 |
| 47 | % DISTRIBUTION | | | 100.00% | | 0.00% | 22.67% | 0.00% | 2.84% | 7.72% | 11.67% | 0.02% | 0.41% | 0.00% | 0.00% | 54.68% | \$0 |

PYCOS Quincy (FL) Telephone Co.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of

| 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 | | | | |
| SEPARATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.00% | S-3, LN 4 | 0.00% | 21.16% | 0.00% | 9.53% | 3.90% | 8.20% | 0.91% | 0.16% | 0.00% | 0.00% | 56.15% | \$0 |
| 2 | TELEPHONE PLANT IN SERVICE | | | 100.00% | S-2, LN 10 | 0.00% | 20.97% | 0.00% | 10.97% | 1.78% | 6.21% | 1.26% | 0.03% | 0.00% | 0.00% | 58.77% | \$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% | 67.66% | 0.00% | | 0.00% | 32.34% | | | | 0.00% | 0.00% | \$0 |
| 6 | NET TELEPHONE PLANT - OPERATING, EXCL. CWC | | | 100.00% | S-2, LN33 - LN32 | 0.00% | 19.89% | 0.00% | 14.55% | 1.61% | 5.68% | 1.54% | 0.03% | 0.00% | 0.00% | 56.69% | \$0 |
| CORPORATE OPERATIONS EXPENSE | | | | | | | | | | | | | | | | | |
| 7 | EXECUTIVE AND PLANNING | 6710 | | | | | | | | | | | | | | | \$0 |
| 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 | | | | | | | | | | | | | | | \$0 |
| 11 | DIRECT ASSIGNED | | | | \$8,291 DIRECT | \$0 | \$8,291 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | OTHER | | | | \$1,482,622 LN 1 | \$0 | \$313,650 | \$0 | \$141,230 | \$57,833 | \$121,555 | \$13,419 | \$2,410 | \$0 | \$0 | \$832,526 | \$0 |
| 13 | TOTAL CORPORATE OPERATIONS EXPENSE | | | | \$1,490,913 | \$0 | \$321,941 | \$0 | \$141,230 | \$57,833 | \$121,555 | \$13,419 | \$2,410 | \$0 | \$0 | \$832,526 | \$0 |
| 14 | % DISTRIBUTION | | | 100.00% | | 0.00% | 21.59% | 0.00% | 9.47% | 3.88% | 8.15% | 0.90% | 0.16% | 0.00% | 0.00% | 55.84% | \$0 |
| 15 | EQUAL ACCESS EXPENSE | | | | \$0 LN 5 | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 | \$0 |
| INTEREST AND RELATED ITEMS | | | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | 7500 | | | \$0 LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | | \$0 LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | | | \$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 | | | \$7,711,491 | RECORDS | \$0 | \$1,706,367 | \$0 | \$873,613 | \$216,663 | \$531,297 | \$89,448 | \$7,589 | \$0 | \$0 | \$4,286,514 | \$0 |
| 22 | LESS: OPERATING EXPENSE AND TAX | | | \$7,015,355 | VARIOUS | \$0 | \$1,566,251 | \$0 | \$771,163 | \$205,644 | \$492,118 | \$78,733 | \$7,386 | \$0 | \$0 | \$3,894,059 | \$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. | | | | -\$8,303 LN 6+DIRECT | \$0 | -\$1,652 | \$0 | -\$1,208 | -\$134 | -\$472 | -\$128 | -\$3 | \$0 | \$0 | -\$4,707 | \$0 |
| 27 | NET TAXABLE INCOME | | | \$704,440 | | \$0 | \$141,768 | \$0 | \$103,658 | \$11,153 | \$39,651 | \$10,843 | \$205 | \$0 | \$0 | \$397,163 | \$0 |
| 28 | % DISTRIBUTION | | | 100.00% | | 0.00% | 20.12% | 0.00% | 14.71% | 1.58% | 5.63% | 1.54% | 0.03% | 0.00% | 0.00% | 56.38% | \$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 | | \$228,824 | LN 28 | \$0 | \$46,051 | \$0 | \$33,671 | \$3,623 | \$12,880 | \$3,522 | \$67 | \$0 | \$0 | \$129,011 | \$0 |
| 32 | OPERATING STATE & LOCAL INCOME TAX | 7230 | | | LN 28 | \$0 | -\$400 | \$0 | -\$293 | -\$31 | -\$112 | -\$31 | -\$1 | \$0 | \$0 | -\$1,121 | \$0 |
| 33 | OPERATING TAXES - OTHER | 7240 | | | LN 2+DIRECT | \$0 | \$37,189 | \$0 | \$17,617 | \$2,863 | \$9,979 | \$2,023 | \$41 | \$0 | \$0 | \$94,373 | \$0 |
| 34 | PROVISION FOR DEFERRED INCOME TAX | 7250 | | | LN 28 | \$0 | -\$72,157 | \$0 | -\$52,760 | -\$5,676 | -\$20,181 | -\$5,519 | -\$104 | \$0 | \$0 | -\$202,147 | \$0 |
| 35 | TOTAL OPERATING TAXES | | | \$32,377 | | \$0 | \$10,683 | \$0 | -\$1,764 | \$778 | \$2,566 | -\$5 | \$3 | \$0 | \$0 | \$20,115 | \$0 |

PYCOS Quincy (FL) Telephone Co.

AL-1,1of1

DEVELOPMENT OF ALLOCATION RATIOS

AL-1,1of1

| LN | ALLOCATION RATIOS | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|---------------------------------------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|-------|-------|----------|-------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | ALLOCATED LOOPS - COE | \$8,546 | SPF | \$0 | \$2,098 | \$0 | \$23 | \$152 | \$549 | \$55 | \$2 | \$0 | \$0 | \$5,667 | |
| 2 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 24.55% | 0.00% | 0.27% | 1.78% | 6.42% | 0.64% | 0.02% | 0.00% | 0.00% | 66.32% | |
| 3 | ALLOCATED LOOPS - CWF | \$8,546 | SPF | \$0 | \$2,098 | \$0 | \$23 | \$152 | \$549 | \$55 | \$2 | \$0 | \$0 | \$5,667 | |
| 4 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 24.55% | 0.00% | 0.27% | 1.78% | 6.42% | 0.64% | 0.02% | 0.00% | 0.00% | 66.32% | |
| 5 | ALLOCATED CIRCUIT TERMINATIONS - COE | \$711 | TOLL MOU | \$0 | \$377 | \$0 | \$12 | \$50 | \$180 | \$28 | \$1 | \$0 | \$0 | \$64 | \$0 |
| 6 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 53.07% | 0.00% | 1.62% | 7.01% | 25.35% | 3.87% | 0.14% | 0.00% | 0.00% | 8.94% | \$0 |
| 7 | ALLOCATED CIRCUIT MILES - CWF | \$3,491 | CMM | \$0 | \$1,664 | \$0 | \$84 | \$347 | \$629 | \$228 | \$5 | \$0 | \$0 | \$535 | \$0 |
| 8 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 47.65% | 0.00% | 2.40% | 9.94% | 18.02% | 6.53% | 0.16% | 0.00% | 0.00% | 15.31% | \$0 |
| 9 | ALLOCATED WIDEBAND LOOPS | \$670 | WB CKTS | \$0 | \$7 | \$0 | \$426 | \$1 | \$3 | \$40 | \$0 | \$0 | \$0 | \$193 | |
| 10 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 1.02% | 0.00% | 63.58% | 0.13% | 0.49% | 5.97% | 0.00% | 0.00% | 0.00% | 28.81% | |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | \$533 | WB CKTS | \$0 | \$7 | \$0 | \$285 | \$1 | \$3 | \$20 | \$0 | \$0 | \$0 | \$217 | |
| 12 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 1.28% | 0.00% | 53.52% | 0.17% | 0.61% | 3.76% | 0.00% | 0.00% | 0.00% | 40.66% | |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | \$305 | WB CKTS Less | \$0 | \$0 | \$0 | \$285 | \$0 | \$0 | \$20 | \$0 | \$0 | \$0 | \$0 | |
| 14 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 0.00% | 0.00% | 93.44% | 0.00% | 0.00% | 6.56% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | \$170,531 | DIRECT | \$0 | \$11,110 | | | \$59,290 | \$11,757 | | | | | \$88,374 | |
| 16 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 6.51% | | | 34.77% | 6.89% | | | | | 51.82% | |
| 17 | ALLOCATED USERS | \$17,477 | | \$0 | \$855 | \$0 | \$0 | \$4,565 | \$905 | \$0 | \$0 | \$0 | \$0 | \$11,152 | \$0 |
| 18 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 4.89% | 0.00% | 0.00% | 26.12% | 5.18% | 0.00% | 0.00% | 0.00% | 0.00% | 63.81% | \$0 |
| 19 | OB&C ALLOCATION | 100.00% | | 0.00% | 33.33% | | | 27.82% | 5.52% | | | | | 33.33% | |

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

| LN | DESCRIPTION | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE |
|----|---|---------------|------------------|-------------------------|-------------|----------------|-----------|-------------------------|-----------|----------------|-----------|-----|-----|-------------|
| | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | |
| 1 | PLANT SPECIFIC EXPENSES | \$1,266,967 | S-9, LN 27 | \$0 | \$255,264 | \$0 | \$174,740 | \$23,421 | \$80,483 | \$18,012 | \$353 | \$0 | \$0 | \$714,693 |
| 2 | PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT | \$1,038,287 | VARIOUS | \$0 | \$321,038 | \$0 | \$99,195 | \$18,866 | \$56,188 | \$11,389 | \$233 | \$0 | \$0 | \$531,378 |
| 3 | CUSTOMER OPERATIONS EXP - MARKETING | \$583,144 | S-11, LN 12 | \$0 | \$116,891 | \$0 | \$20,299 | \$23,670 | \$74,415 | \$0 | \$2,881 | \$0 | \$0 | \$344,988 |
| 4 | CUSTOMER OPERATIONS EXP - SERVICES | \$306,707 | S-11, LN 44 | \$0 | \$84,802 | \$0 | \$4,980 | \$44,998 | \$29,388 | \$176 | \$786 | \$0 | \$0 | \$141,577 |
| 5 | CORPORATE OPERATIONS EXPENSE | \$1,490,913 | S-12, LN 13 | \$0 | \$321,941 | \$0 | \$141,230 | \$57,833 | \$121,555 | \$13,419 | \$2,410 | \$0 | \$0 | \$832,526 |
| 6 | EQUAL ACCESS EXPENSE | \$0 | S-12, LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | OTHER EXPENSE - CONTRIBUTIONS | \$0 | S-12, LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | INTEREST ON CUSTOMER DEPOSITS | \$0 | S-12, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | FEDERAL INCOME TAX (ACTUAL) | \$228,824 | S-12, LN 29 + 31 | \$0 | \$46,051 | \$0 | \$33,671 | \$3,623 | \$12,880 | \$3,522 | \$67 | \$0 | \$0 | \$129,011 |
| 10 | STATE INCOME TAX (ACTUAL) | -\$1,988 | S-12, LN 32 | \$0 | -\$400 | \$0 | -\$293 | -\$31 | -\$112 | -\$31 | -\$1 | \$0 | \$0 | -\$1,121 |
| 11 | OTHER OPERATING TAX | \$164,086 | S-12, LN 33 | \$0 | \$37,189 | \$0 | \$17,617 | \$2,863 | \$9,979 | \$2,023 | \$41 | \$0 | \$0 | \$94,373 |
| 12 | RESERVED FOR FUTURE USE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GROSS RECEIPTS TAX (ACTUAL) | \$6,668 | RECORDS | \$0 | \$0 | \$0 | \$0 | \$167 | \$1,343 | \$173 | \$3 | \$0 | \$0 | \$4,982 |
| 14 | INTEREST ON CAPITAL LEASES | \$0 | S-12, LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | OTHER FIXED CHARGES - OPERATING | \$0 | S-12, LN 18-LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | TOTAL CASH WORKING CAPITAL EXPENSES | \$5,083,607 | | \$0 | \$1,182,776 | \$0 | \$491,440 | \$175,409 | \$386,119 | \$48,683 | \$6,774 | \$0 | \$0 | \$2,792,407 |
| 17 | CASH WORKING CAPITAL RATIO | | RECORDS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CASH WORKING CAPITAL | \$208,916 | | \$0 | \$48,607 | \$0 | \$20,196 | \$7,209 | \$15,868 | \$2,001 | \$278 | \$0 | \$0 | \$114,757 |
| 19 | MINIMUM BANK BALANCE | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | WORKING CASH ADVANCES | \$0 | /LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL CASH WORKING CAPITAL | \$208,916 | | \$0 | \$48,607 | \$0 | \$20,196 | \$7,209 | \$15,868 | \$2,001 | \$278 | \$0 | \$0 | \$114,757 |

PYCOS Quincy (FL) Telephone Co.

| | | | | | | | | | | | | | | | | |
|----|------------------------------|-------------|-------------|-----|-----|-----|-----|-------------|-----|-----------|------------|-----------|-----|----------|---------|-----------|
| 47 | FROZEN MAG SHIFT | \$0 | \$75,528 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$86,824) | \$7,891 | \$0 | \$0 | \$3,405 | |
| 48 | POST MAG REVENUE REQUIREMENT | \$2,746,710 | \$1,505,635 | \$0 | \$0 | \$0 | \$0 | \$1,430,107 | \$0 | \$219,985 | \$0 | \$699,249 | \$0 | \$69,862 | \$0 | \$251,979 |

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | DEDICATED FACILITY | SPECIAL ACCESS CHANNEL TRANSPORT TERM | SPECIAL ACCESS CHANNEL MILEAGE TERM | B&C | WBI | OPERATOR | | |
|--|-------|-------------------------------------|---------------|-------------|------------------------------|------------------|-----------------------------|--------------|-----------------------|-----------------------|--------------------|---------------------------------------|-------------------------------------|-----------|----------|----------|-----------|--------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$2,224,953 | (NOTE A) | \$0 | \$1,135,996 | \$116,947 | \$0 | \$0 | \$17,028 | \$5,945 | \$13,409 | \$306,979 | \$314,591 | \$57,385 | \$314 | \$256,358 | \$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 | \$250,307 | LN 1*LN 2 | \$0 | \$127,800 | \$13,157 | \$0 | \$0 | \$1,916 | \$669 | \$1,509 | \$34,535 | \$35,391 | \$6,456 | \$35 | \$28,840 | \$0 |
| 4 | | ALLOW FOR FUNDS USED DURING CONST | \$0 | A-8,LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | NET RETURN FOR SETTLEMENTS | \$250,307 | LN 3-LN 4 | \$0 | \$127,800 | \$13,157 | \$0 | \$0 | \$1,916 | \$669 | \$1,509 | \$34,535 | \$35,391 | \$6,456 | \$35 | \$28,840 | \$0 |
| 6 | | FEDERAL INCOME TAX | \$136,320 | LN 30 | \$0 | \$69,657 | \$7,233 | \$0 | \$0 | \$1,040 | \$365 | \$820 | \$18,793 | \$19,212 | \$3,523 | \$19 | \$15,660 | \$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 | \$136,320 | LN 6-LN 7 | \$0 | \$69,657 | \$7,233 | \$0 | \$0 | \$1,040 | \$365 | \$820 | \$18,793 | \$19,212 | \$3,523 | \$19 | \$15,660 | \$0 |
| 9 | | STATE AND LOCAL INCOME TAX | \$22,669 | LN 36 | \$0 | \$11,583 | \$1,203 | \$0 | \$0 | \$173 | \$61 | \$136 | \$3,125 | \$3,195 | \$586 | \$3 | \$2,604 | \$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 | \$22,669 | LN 9-LN 10 | \$0 | \$11,583 | \$1,203 | \$0 | \$0 | \$173 | \$61 | \$136 | \$3,125 | \$3,195 | \$586 | \$3 | \$2,604 | \$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 | \$2,337,414 | A-8,LN 20 | \$0 | \$1,221,067 | \$248,467 | \$0 | \$0 | \$13,288 | \$5,816 | \$10,959 | \$266,826 | \$244,020 | \$55,697 | \$69,804 | \$201,470 | \$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 | \$2,746,710 | | \$0 | \$1,430,107 | \$270,059 | \$0 | \$0 | \$16,416 | \$6,911 | \$13,424 | \$323,279 | \$301,818 | \$66,261 | \$69,862 | \$248,574 | \$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 | \$2,746,710 | LN16+LN18 | \$0 | \$1,430,107 | \$270,059 | \$0 | \$0 | \$16,416 | \$6,911 | \$13,424 | \$323,279 | \$301,818 | \$66,261 | \$69,862 | \$248,574 | \$0 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | \$939,932 | |
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$250,307 | LN 3 | \$0 | \$127,800 | \$13,157 | \$0 | \$0 | \$1,916 | \$669 | \$1,509 | \$34,535 | \$35,391 | \$6,456 | \$35 | \$28,840 | \$0 |
| 21 | | INTEREST AND RELATED ITEMS | \$0 | A-12,14+16- | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | OTHER INCOME ADJUSTMENTS | (\$2,859) | A-12,LN 21 | \$0 | (\$1,563) | (\$276) | \$0 | \$0 | (\$16) | (\$9) | (\$14) | (\$367) | (\$287) | (\$86) | (\$0) | (\$242) | \$0 |
| 23 | | TOTAL INCOME ADJUSTMENTS | (\$2,859) | LN21+LN22 | \$0 | (\$1,563) | (\$276) | \$0 | \$0 | (\$16) | (\$9) | (\$14) | (\$367) | (\$287) | (\$86) | (\$0) | (\$242) | \$0 |
| 24 | | RETURN LESS INCOME ADJ | \$253,167 | LN20-LN23 | \$0 | \$129,362 | \$13,433 | \$0 | \$0 | \$1,931 | \$678 | \$1,522 | \$34,902 | \$35,679 | \$6,542 | \$36 | \$29,082 | \$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 | \$253,167 | | \$0 | \$129,362 | \$13,433 | \$0 | \$0 | \$1,931 | \$678 | \$1,522 | \$34,902 | \$35,679 | \$6,542 | \$36 | \$29,082 | \$0 |
| 27 | | FEDERAL TAXABLE INCOME | \$253,167 | | \$0 | \$129,362 | \$13,433 | \$0 | \$0 | \$1,931 | \$678 | \$1,522 | \$34,902 | \$35,679 | \$6,542 | \$36 | \$29,082 | \$0 |
| 28 | 0.35 | FEDERAL INCOME TAX | \$136,320 | LN 27*FTR | \$0 | \$69,657 | \$7,233 | \$0 | \$0 | \$1,040 | \$365 | \$820 | \$18,793 | \$19,212 | \$3,523 | \$19 | \$15,660 | \$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 | \$136,320 | LN28-LN29 | \$0 | \$69,657 | \$7,233 | \$0 | \$0 | \$1,040 | \$365 | \$820 | \$18,793 | \$19,212 | \$3,523 | \$19 | \$15,660 | \$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 | \$389,487 | | \$0 | \$199,019 | \$20,666 | \$0 | \$0 | \$2,971 | \$1,043 | \$2,342 | \$53,695 | \$54,890 | \$10,065 | \$55 | \$44,742 | \$0 |
| 33 | | STATE TAXABLE INCOME | \$389,487 | | \$0 | \$199,019 | \$20,666 | \$0 | \$0 | \$2,971 | \$1,043 | \$2,342 | \$53,695 | \$54,890 | \$10,065 | \$55 | \$44,742 | \$0 |
| 34 | 0.055 | STATE INCOME TAX | \$22,669 | LN 33*STR | \$0 | \$11,583 | \$1,203 | \$0 | \$0 | \$173 | \$61 | \$136 | \$3,125 | \$3,195 | \$586 | \$3 | \$2,604 | \$0 |
| 35 | | STATE SURTAX ALLOCATION | \$0 | /LN 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | | NET STATE INCOME TAX BEFORE ITC AMO | \$22,669 | LN34-LN35 | \$0 | \$11,583 | \$1,203 | \$0 | \$0 | \$173 | \$61 | \$136 | \$3,125 | \$3,195 | \$586 | \$3 | \$2,604 | \$0 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$130,419 | | \$0 | \$66,641 | \$6,920 | \$0 | \$0 | \$995 | \$349 | \$784 | \$17,980 | \$18,380 | \$3,370 | \$18 | \$14,982 | \$0 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FI | (\$11,456) | | \$0 | (\$5,853) | (\$608) | \$0 | \$0 | (\$87) | (\$31) | (\$69) | (\$1,579) | (\$1,614) | (\$296) | (\$2) | (\$1,316) | \$0 |

PYCOS Quincy (FL) Telephone Co.

A-2,1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|------------------------|------|---|---------------|----------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------|----------|---------------------|-----------------------------|----------------------|-----------|---------|-------------|----------|
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | | |
| 1 | 2110 | GENERAL SUPPORT FACILITIES | \$603,419 | A-3, LN 4 | \$0 | \$329,235 | \$58,217 | \$0 | \$0 | \$3,273 | \$1,881 | \$2,889 | \$77,306 | \$60,466 | \$18,160 | \$1,048 | \$50,944 | \$0 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | \$1,338,159 | A-4, LN 21+25 | | | \$1,338,159 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 3 | 2220 | OPERATOR SYSTEMS | \$0 | A-4, LN 17 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 4 | 2230 | CENTRAL OFFICE TRANSMISSION | \$4,368,024 | A-4, LN 41 | \$0 | \$1,076,080 | \$0 | \$0 | \$0 | \$75,231 | | \$48,171 | \$705,459 | \$1,389,871 | | \$0 | \$1,073,212 | \$0 |
| 5 | 2310 | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | | | | | |
| 6 | 2410 | CABLE AND WIRE FACILITIES | \$8,139,833 | A-5, LN 21 | \$0 | \$6,491,665 | \$0 | \$0 | \$0 | \$43,247 | \$18,227 | \$1,071,491 | \$0 | \$417,426 | \$0 | \$0 | \$97,778 | \$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 | \$94,851 | A-3, LN 15 | \$0 | \$51,839 | \$9,166 | \$0 | \$0 | \$515 | \$296 | \$455 | \$12,172 | \$9,521 | \$2,859 | \$7 | \$8,021 | \$0 |
| 9 | | TOTAL PLANT IN SERVICE | \$14,544,286 | | \$0 | \$7,948,818 | \$1,405,542 | \$0 | \$0 | \$79,019 | \$45,424 | \$69,741 | \$1,866,428 | \$1,459,858 | \$438,445 | \$1,055 | \$1,229,955 | \$0 |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.653% | 9.664% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.833% | 10.037% | 3.015% | 0.007% | 8.457% | 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 | \$110,884 | A-6, LN 13 | \$0 | \$60,601 | \$10,716 | \$0 | \$0 | \$602 | \$346 | \$532 | \$14,229 | \$11,130 | \$3,343 | \$8 | \$9,377 | \$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. | \$14,655,171 | | \$0 | \$8,009,419 | \$1,416,258 | \$0 | \$0 | \$79,621 | \$45,771 | \$70,273 | \$1,880,657 | \$1,470,988 | \$441,788 | \$1,063 | \$1,239,332 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.653% | 9.664% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.833% | 10.037% | 3.015% | 0.007% | 8.457% | 0.000% |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | \$12,390,653 | A-7, LN 9 | \$0 | \$6,851,813 | \$1,295,479 | \$0 | \$0 | \$62,378 | \$39,702 | \$56,674 | \$1,568,600 | \$1,152,417 | \$383,212 | \$757 | \$979,621 | \$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 PROPERTY | \$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 | \$114,320 | A-7, LN 28 | \$0 | \$62,466 | \$11,056 | \$0 | \$0 | \$622 | \$357 | \$548 | \$14,672 | \$11,484 | \$3,445 | (\$3) | \$9,674 | \$0 |
| 23 | VAR | CUST. DEP. DEF CRS-NET & L-T LIAB. | \$1,975 | A-7, LNS 30-3f | \$0 | \$1,079 | \$191 | \$0 | \$0 | \$11 | \$6 | \$9 | \$253 | \$198 | \$60 | \$0 | \$167 | \$0 |
| 24 | | NET TELEPHONE PLANT | \$2,148,223 | | \$0 | \$1,094,061 | \$109,532 | \$0 | \$0 | \$16,611 | \$5,706 | \$13,041 | \$297,132 | \$306,889 | \$55,072 | \$309 | \$249,870 | \$0 |
| 25 | | % DISTRIBUTION | 100.000% | | 0.000% | 50.929% | 5.099% | 0.000% | 0.000% | 0.773% | 0.266% | 0.607% | 13.832% | 14.286% | 2.564% | 0.014% | 11.631% | 0.000% |
| 26 | 1220 | MATERIALS AND SUPPLIES | \$7,927 | A-3, LN 16 | \$0 | \$4,332 | \$766 | \$0 | \$0 | \$43 | \$25 | \$38 | \$1,017 | \$796 | \$239 | \$1 | \$670 | \$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 | \$0 |
| 28 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | VAR | OTHER JURISD. ASSETS, NONCUR. ASSET: | \$0 | A-3, LN18+LN: | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | XXXX | CASH WORKING CAPITAL | \$68,804 | A-3, LN 10 | \$0 | \$37,603 | \$6,649 | \$0 | \$0 | \$374 | \$215 | \$330 | \$8,829 | \$6,906 | \$2,074 | \$5 | \$5,818 | \$0 |
| 31 | | NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL | \$2,224,953 | | \$0 | \$1,135,996 | \$116,947 | \$0 | \$0 | \$17,028 | \$5,945 | \$13,409 | \$306,979 | \$314,591 | \$57,385 | \$314 | \$256,358 | \$0 |
| 32 | | % DISTRIBUTION | 100.000% | | 0.000% | 51.057% | 5.256% | 0.000% | 0.000% | 0.765% | 0.267% | 0.603% | 13.797% | 14.139% | 2.579% | 0.014% | 11.522% | 0.000% |

PYCOS Quincy (FL) Telephone Co.

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|--------------------------------------|------|--|---------------|--------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|-----------------------|----------|---------------------|-----------------------------|----------------------|-----------|---------|-------------|----------|
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | | |
| 1a | | CENTRAL OFFICE EQUIPMENT | \$5,706,183 | A-4, LN 42 | \$0 | \$1,076,080 | \$1,338,159 | \$0 | \$0 | \$75,231 | | \$48,171 | \$705,459 | \$1,389,871 | | \$0 | \$1,073,212 | \$0 |
| 1b | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | | | | | | | \$0 | | | \$0 | | |
| 1c | | CABLE & WIRE FACILITIES | \$8,139,833 | A-5, LN 23 | \$0 | \$6,491,665 | \$1,338,159 | \$0 | \$0 | \$75,231 | \$43,247 | \$18,227 | \$1,071,491 | \$1,389,871 | \$417,426 | \$0 | \$97,778 | \$0 |
| 1d | | TOTAL | \$13,846,016 | | \$0 | \$7,567,745 | \$1,338,159 | \$0 | \$0 | \$75,231 | \$43,247 | \$66,398 | \$1,776,949 | \$1,389,871 | \$417,426 | \$0 | \$1,170,990 | \$0 |
| 1e | | % DISTRIBUTION | 100.000% | | 0.000% | 54.656% | 9.665% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.834% | 10.038% | 3.015% | 0.000% | 8.457% | 0.000% |
| 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | | | | | |
| 2 | | ALLOCATED | \$580,261 | LN 1e | \$0 | \$317,150 | \$56,080 | \$0 | \$0 | \$3,153 | \$1,812 | \$2,783 | \$74,469 | \$58,247 | \$17,494 | \$0 | \$49,074 | \$0 |
| 3 | | GENERAL PURPOSE COMPUTERS | \$23,158 | LN 1e & DIRE | \$0 | \$12,085 | \$2,137 | \$0 | \$0 | \$120 | \$69 | \$106 | \$2,838 | \$2,219 | \$667 | \$1,048 | \$1,870 | \$0 |
| 4 | | TOTAL GENERAL SUPPORT ASSETS | \$603,419 | | \$0 | \$329,235 | \$58,217 | \$0 | \$0 | \$3,273 | \$1,881 | \$2,889 | \$77,306 | \$60,466 | \$18,160 | \$1,048 | \$50,944 | \$0 |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.562% | 9.648% | 0.000% | 0.000% | 0.542% | 0.312% | 0.479% | 12.811% | 10.021% | 3.010% | 0.174% | 8.443% | 0.000% |
| 6 | | COE,IOT,CWF AND GENERAL SUPPORT | \$14,449,435 | | \$0 | \$7,896,979 | \$1,396,376 | \$0 | \$0 | \$78,504 | \$45,128 | \$69,286 | \$1,854,256 | \$1,450,338 | \$435,586 | \$1,048 | \$1,221,934 | \$0 |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.653% | 9.664% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.833% | 10.037% | 3.015% | 0.007% | 8.457% | 0.000% |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | | 0 DIRECT | | | | 0 | | | | | | | | | | |
| 9 | | COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT | \$14,449,435 | | \$0 | \$7,896,979 | \$1,396,376 | \$0 | \$0 | \$78,504 | \$45,128 | \$69,286 | \$1,854,256 | \$1,450,338 | \$435,586 | \$1,048 | \$1,221,934 | \$0 |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.653% | 9.664% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.833% | 10.037% | 3.015% | 0.007% | 8.457% | 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 | \$94,851 | LN 10 | \$0 | \$51,839 | \$9,166 | \$0 | \$0 | \$515 | \$296 | \$455 | \$12,172 | \$9,521 | \$2,859 | \$7 | \$8,021 | \$0 |
| 16 | 1220 | MATERIALS AND SUPPLIES | \$7,927 | LN 10 | \$0 | \$4,332 | \$766 | \$0 | \$0 | \$43 | \$25 | \$38 | \$1,017 | \$796 | \$239 | \$1 | \$670 | \$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 | \$9,486,274 | | \$0 | \$7,896,979 | \$1,396,376 | \$0 | \$0 | \$78,504 | \$45,128 | \$69,286 | | | | | | |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 83.246% | 14.720% | 0.000% | 0.000% | 0.828% | 0.476% | 0.730% | | | | | | |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES | \$6,278,271 | | | | \$1,338,159 | \$0 | \$0 | \$75,231 | \$43,247 | \$66,398 | \$1,776,949 | \$1,389,871 | \$417,426 | | \$1,170,990 | |
| 24 | | % DISTRIBUTION | 100.000% | | | | 21.314% | 0.000% | 0.000% | 1.198% | 0.689% | 1.058% | 28.303% | 22.138% | 6.649% | | 18.651% | |

PYCOS Quincy (FL) Telephone Co.

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | B&C | WBI | OPERATOR |
|--------------------------|------|--------------------------------------|---------------|-------------|------------------------------|------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|----------------------|-----|--------|----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | |
| 2 | | STANDARD WORK SECONDS | | | | | | | | | | | | | | | |
| 3 | | - TSPS COMPLEX | 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 | | | | | | 41% | | 59% | | | | | |
| CENTRAL OFFICE EQUIPMENT | | | | | | | | | | | | | | | | | |
| 6 | 2220 | OPERATOR SYSTEMS | | | | | | | | | | | | | | | |
| 7 | | MANUAL SWITCHBOARDS | \$0 | LN 2 | | | \$0 | | \$0 | | | | | | | \$0 | \$0 |
| 8 | | AUXILIARY SWITCHBOARDS | | | | | | | | | | | | | | | |
| 9 | | - DIRECTORY ASSISTANCE | \$0 | DIRECT | | | | | \$0 | | | | | | | | |
| 10 | | - INTERCEPT | \$0 | DIRECT | | | \$0 | | | | | | | | | | |
| 11 | | - OTHER | \$0 | DIRECT | | | | | | | | | | | | \$0 | \$0 |
| 12 | | SERVICE OBSERVING BOARDS | \$0 | LN 27 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 13 | | TSPS | | | | | | | | | | | | | | | |
| 14 | | - OPERATOR | \$0 | LN 3 | | | \$0 | | \$0 | | | | | | | \$0 | \$0 |
| 15 | | - RTA | \$0 | LN 27 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 16 | | - OTHER | \$0 | LN 27 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 17 | | TOTAL OPERATOR SYSTEMS | \$0 | | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 18 | 2210 | TANDEM SWITCHING EQUIPMENT | | | | | | | | | | | | | | | |
| 19 | | ACCESS | \$0 | DIRECT | | | | | | \$0 | | | | | | | |
| 20 | | NON ACCESS | \$0 | DIRECT | | | | | | | | | | | | \$0 | |
| 21 | | TOTAL TANDEM SWITCH | \$0 | | | | | | | \$0 | | | | | | \$0 | |
| 22 | 2210 | LOCAL SWITCHING EQUIPMENT | | | | | | | | | | | | | | | |
| 23 | | ACCESS | \$1,338,159 | DIRECT | | | \$1,338,159 | | | | | | | | | | |
| 24 | | EQUAL ACCESS | \$0 | DIRECT | | | | \$0 | | | | | | | | | |
| 25 | | TOTAL LOCAL SWITCH | \$1,338,159 | | | | \$1,338,159 | \$0 | | | | | | | | | |
| 26 | | TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3 | \$1,338,159 | | | | \$1,338,159 | \$0 | \$0 | \$0 | | \$0 | | | | \$0 | \$0 |
| 27 | | % DISTRIBUTION | 100.000% | LN 26 | | | 100.000% | 0.000% | 0.000% | 0.000% | | 0.000% | | | | 0.000% | 0.000% |

PYCOS Quincy (FL) Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | COMMON LINE CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--|---------------|---------------|------------------------------|-----------------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|--------------|------------------|-----|-----|-------------|
| 28 | 2230 | CENTRAL OFFICE TRANSMISSION | | | | | | | | | | | | | | | | |
| 29 | | WIDEBAND AND WBI | \$1,740,605 | DIRECT | | | | | | \$15,627 | | | \$651,766 | | | | | \$1,073,212 |
| 30 | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | | | | | | \$0 | | | | | | | | |
| 31 | | EXCHANGE TRUNK - SPECIAL(IP conn/2680) | \$75,424 | DIRECT | | | | | | | | \$0 | | \$75,424 | | | | |
| 32 | | SUBSCRIBER LINE | \$1,129,773 | LN 4/DIRECT | \$0 | \$1,076,080 | | | | | | | \$53,693 | | | | | |
| 33 | | INTEREXCHANGE CIRCUIT | | | | | | | | | | | | | | | | |
| 34 | | FURNINSHED OTHERS | \$0 | DIRECT | | | | | | | | \$0 | | \$0 | | | | |
| 35 | | ACCESS - BASIC | \$1,396,019 | LN 5/DIRECT | | | | | | \$33,401 | | \$48,171 | | \$1,314,447 | | | | |
| 36 | | ACCESS - SPECIAL | \$0 | DIRECT | | | | | | | | \$0 | | \$0 | | | | |
| 37 | | NON ACCESS | \$0 | DIRECT | | | | | | | | | | | | | | \$0 |
| 38 | | TOTAL IX CIRCUIT | \$1,396,019 | | | | | | | \$33,401 | | \$48,171 | | \$1,314,447 | | | | \$0 |
| 39 | | HOST/REMOTE CIRCUIT | \$26,203 | DIRECT | | | | | | \$26,203 | | | | \$0 | | | | |
| 40 | | EQUIPMENT RENTED OTHERS | \$0 | DIRECT | | | | | | | | | | \$0 | | | | \$0 |
| 41 | | TOTAL CENTRAL OFFICE TRANSMISSION | \$4,368,024 | | \$0 | \$1,076,080 | | | | \$75,231 | | \$48,171 | \$705,459 | \$1,389,871 | | | | \$1,073,212 |
| 42 | | TOTAL CENTRAL OFFICE EQUIPMENT | \$5,706,183 | | \$0 | \$1,076,080 | \$1,338,159 | \$0 | \$0 | \$75,231 | | \$48,171 | \$705,459 | \$1,389,871 | | | | \$1,073,212 |
| 43 | | % DISTRIBUTION | 100.000% | | 0.000% | 18.858% | 23.451% | 0.000% | 0.000% | 1.318% | | 0.844% | 12.363% | 24.357% | | | | 18.808% |
| | | COE RATIOS | | | | | | | | | | | | | | | | |
| 44 | | OPERATOR SYSTEMS | | 0% LN 17 | | | | | | | | | | | | | | 0% |
| 45 | | TANDEM SWITCHING | | 0% LN 21 | | | | | | | | | | | | | | 0% |
| 46 | | LOCAL SWITCHING | | 100% LN 25 | | | | | | | | | | | | | | 0% |
| 47 | | CENTRAL OFFICE SWITCHING | | 100% LN 21+25 | | | | | | | | | | | | | | 0% |
| 48 | | CENTRAL OFFICE TRANSMISSION | | 100% LN 41 | | 0% | 25% | | | 2% | | 1% | 16% | 32% | | | | 25% |

PYCOS Quincy (FL) Telephone Co.

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----|------|-----------------------------------|---------------|-------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|------|----------|---------------------|-----------------------------|--------------|------------------|-----|-----|-----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | | EQUIVALENT ACCESS LINES - MSG CWF | 100% | AL-1, LN 4 | 0% | 100% | | | | | | 41% | 59% | | | | | |
| | | IX CIRCUIT MILES - MSG CWF | 100% | AL-1, LN 8 | | | | | | | | | | | | | | |
| 3 | 2310 | INFORMATION ORIG/TERM | | | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | | |
| 5 | | COIN PUBLIC TELEPHONE | \$0 | DIRECT | | | | | | | | | | | | | | |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | | | | | | | | | | | | | |
| 7 | | OTHER | \$0 | DIRECT | | | | | | | | | | \$0 | | | | |
| 8 | | SUBTOTAL | \$0 | | \$0 | | | | | | | | | \$0 | | | | |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | | | | | | | | | | \$0 | | | | |
| 10 | | TOTAL ORIG/TERM EQUIP | \$0 | | \$0 | | | | | | | | | \$0 | | | | |
| 11 | | % DISTRIBUTION | \$0 | | \$0 | | | | | | | | | \$0 | | | | |
| 12 | 2410 | CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | | |
| 13 | | SUBSCRIBER LINE | \$6,562,836 | LN 1/DIRECT | \$0 | \$6,491,665 | | | | | | | | \$71,171 | | | | |
| 14 | | EXCHANGE WIDEBAND AND WBI | \$1,122,082 | DIRECT | | | | | | | \$23,985 | | | \$1,000,319 | | | | \$97,778 |
| 15a | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | | | | | | | \$0 | | | | | | | \$0 |
| 15b | | EXCHANGE TRUNK - SPECIAL | \$0 | DIRECT | | | | | | | | | | | | | | \$0 |
| 16 | | INTEREXCHANGE WIDEBAND & DSL | \$415,869 | DIRECT | | | | | | | \$0 | | | | | | | \$415,869 |
| 17a | | IX TRUNK - ACCESS | \$32,498 | LN 2/DIRECT | | | | | | | \$12,714 | \$18,227 | | | | | | \$1,557 |
| 17b | | IX TRUNK - SPECIAL | \$0 | DIRECT | | | | | | | | \$0 | | | | | | \$0 |
| 18 | | IX TRUNK - NON ACCESS | \$0 | DIRECT | | | | | | | | | | | | | | \$0 |
| 19 | | HOST/REMOTE | \$6,548 | DIRECT | | | | | | | \$6,548 | | | | | | | \$0 |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | | | | | | | | | | | | | | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$8,139,833 | | \$0 | \$6,491,665 | | | | | \$43,247 | \$18,227 | \$1,071,491 | | \$417,426 | \$0 | | \$97,778 |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 79.752% | | | | | 0.531% | 0.224% | 13.164% | | 5.128% | | | 1.201% |
| 23 | | TOTAL CABLE & WIRE FACILITIES | \$8,139,833 | | \$0 | \$6,491,665 | | | | | \$43,247 | \$18,227 | \$1,071,491 | | \$417,426 | | | \$97,778 |
| 24 | | % DISTRIBUTION | 100.000% | | 0.000% | 79.752% | | | | | 0.531% | 0.224% | 13.164% | | 5.128% | | | 1.201% |

PYCOS Quincy (FL) Telephone Co.

| A-9,1of1 | | PLANT SPECIFIC EXPENSE ALLOCATION | | | | | | | | | | | | | | A-9,1of1 | | | |
|-----------------------------------|------|-------------------------------------|---------------|-----------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------|----------|---------------------|-----------------------------|----------------------|-----------|----------|-------------|----------|--|
| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR | |
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | | |
| 1 | | GEN SUPPORT, COE, IOT AND C&WF | \$14,449,435 | VARIOUS | \$0 | \$7,896,979 | \$1,396,376 | \$0 | \$0 | \$78,504 | \$45,128 | \$69,286 | \$1,854,256 | \$1,450,338 | \$435,586 | \$1,048 | \$1,221,934 | \$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 | \$14,449,435 | | \$0 | \$7,896,979 | \$1,396,376 | \$0 | \$0 | \$78,504 | \$45,128 | \$69,286 | \$1,854,256 | \$1,450,338 | \$435,586 | \$1,048 | \$1,221,934 | \$0 | |
| 4 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.653% | 9.664% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.833% | 10.037% | 3.015% | 0.007% | 8.457% | 0.000% | |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | | | |
| GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$7,710 | LN 4 | \$0 | \$4,214 | \$745 | \$0 | \$0 | \$42 | \$24 | \$37 | \$989 | \$774 | \$232 | \$1 | \$652 | \$0 | |
| 7 | 6120 | GENERAL SUPPORT | \$161,139 | A-3,LN 5 | \$0 | \$87,920 | \$15,546 | \$0 | \$0 | \$874 | \$502 | \$771 | \$20,644 | \$16,147 | \$4,850 | \$280 | \$13,604 | \$0 | |
| 8 | | TOTAL GENERAL SUPPORT EXP | \$168,850 | | \$0 | \$92,134 | \$16,292 | \$0 | \$0 | \$916 | \$527 | \$808 | \$21,634 | \$16,921 | \$5,082 | \$280 | \$14,256 | \$0 | |
| 9 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.566% | 9.649% | 0.000% | 0.000% | 0.542% | 0.312% | 0.479% | 12.812% | 10.021% | 3.010% | 0.166% | 8.443% | 0.000% | |
| CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | | | | |
| 11 | 6210 | CENTRAL OFFICE SWITCHING EXPENSE | \$91,157 | A-4,LN 47 | \$0 | \$0 | \$91,157 | \$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 | \$91,565 | A-4,LN 48 | \$0 | \$22,557 | \$0 | \$0 | \$0 | \$1,577 | \$0 | \$1,010 | \$14,788 | \$29,135 | \$0 | \$0 | \$22,497 | \$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 | \$182,722 | | \$0 | \$22,557 | \$91,157 | \$0 | \$0 | \$1,577 | \$0 | \$1,010 | \$14,788 | \$29,135 | \$0 | \$0 | \$22,497 | \$0 | |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 12.345% | 49.888% | 0.000% | 0.000% | 0.863% | 0.000% | 0.553% | 8.093% | 15.945% | 0.000% | 0.000% | 12.312% | 0.000% | |
| 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 | \$78,433 | A-5,LN 22 | \$0 | \$62,552 | \$0 | \$0 | \$0 | \$0 | \$417 | \$176 | \$10,325 | \$0 | \$4,022 | \$0 | \$942 | \$0 | |
| 25 | | TOTAL PLANT SPECIFIC EXPENSE | \$430,005 | | \$0 | \$177,243 | \$107,449 | \$0 | \$0 | \$2,493 | \$943 | \$1,994 | \$46,746 | \$46,056 | \$9,104 | \$280 | \$37,696 | \$0 | |
| 26 | | % DISTRIBUTION | 100.000% | | 0.000% | 41.219% | 24.988% | 0.000% | 0.000% | 0.580% | 0.219% | 0.464% | 10.871% | 10.711% | 2.117% | 0.065% | 8.766% | 0.000% | |

PYCOS Quincy (FL) Telephone Co.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON TRANSPORT | FACILITY | SPECIAL ACCESS | | | B&C | WBI | OPERATOR | | |
|-------------------------------|----------------|-----------------------------------|---------------|----------------|------------------|-------------|-------------------|--------------|------------------|----------|----------------|--------------|--------------------------|-------------|-----------|-------------|-------------|--------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | | | CHANNEL TERM | CHANNEL TERM | CHANNEL MILEAGE FACILITY | | | | | |
| 1 | | CENTRAL OFFICE EQUIPMENT | \$5,706,183 | A-4, LN 38 | \$0 | \$1,076,080 | \$1,338,159 | \$0 | \$0 | \$75,231 | | \$48,171 | \$705,459 | \$1,389,871 | \$0 | \$1,073,212 | \$0 | |
| 2 | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 3 | | CABLE AND WIRE FACILITIES | \$8,139,833 | A-5, LN 21 | \$0 | \$6,491,665 | \$0 | \$0 | \$0 | \$43,247 | \$43,247 | \$18,227 | \$1,071,491 | \$417,426 | \$0 | \$97,778 | \$0 | |
| 4 | | TOTAL | \$13,846,016 | | \$0 | \$7,567,745 | \$1,338,159 | \$0 | \$0 | \$75,231 | \$43,247 | \$66,398 | \$1,776,949 | \$1,389,871 | \$417,426 | \$0 | \$1,170,990 | \$0 |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.656% | 9.665% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.834% | 10.038% | 3.015% | 0.000% | 8.457% | 0.000% |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | (\$79) | LN 5 | \$0 | (\$43) | (\$8) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$10) | (\$8) | (\$2) | \$0 | (\$7) | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$288,909 | LN 5 | \$0 | \$157,908 | \$27,922 | \$0 | \$0 | \$1,570 | \$902 | \$1,385 | \$37,078 | \$29,001 | \$8,710 | \$0 | \$24,434 | \$0 |
| 8 | 6540 | ACCESS / USF EXPENSE | \$131,403 | DIRECT | | \$131,403 | | | | | | | | | | | \$0 | |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | \$66,595 | A-3, LN 5 | \$0 | \$36,335 | \$6,425 | \$0 | \$0 | \$361 | \$208 | \$319 | \$8,532 | \$6,673 | \$2,004 | \$116 | \$5,622 | \$0 |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMEN | \$12,012 | A-4, LN 47 | | | \$12,012 | \$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 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$294,230 | A-4, LN 48 | \$0 | \$72,485 | \$0 | \$0 | \$0 | \$5,068 | | \$3,245 | \$47,520 | \$93,622 | | \$72,292 | \$0 | |
| 14 | | UNDISTRIBUTED COE | \$0 | A-4, LN 43 | \$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 | |
| 16 | | CABLE AND WIRE FACILITIES | \$346,738 | A-5, LN 22 | \$0 | \$276,530 | \$0 | \$0 | \$0 | \$1,842 | \$1,842 | \$776 | \$45,643 | \$17,781 | \$0 | \$4,165 | \$0 | |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | \$719,575 | | \$0 | \$385,350 | \$18,437 | \$0 | \$0 | \$5,429 | \$2,050 | \$4,340 | \$101,694 | \$100,295 | \$19,786 | \$116 | \$82,079 | \$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 | \$719,575 | | \$0 | \$385,350 | \$18,437 | \$0 | \$0 | \$5,429 | \$2,050 | \$4,340 | \$101,694 | \$100,295 | \$19,786 | \$116 | \$82,079 | \$0 |
| 20 | | % DISTRIBUTION | 100.000% | | 0.000% | 53.552% | 2.562% | 0.000% | 0.000% | 0.754% | 0.285% | 0.603% | 14.133% | 13.938% | 2.750% | 0.016% | 11.407% | 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 | \$32,269 | A-3, LN 10 | \$0 | \$17,636 | \$3,118 | \$0 | \$0 | \$175 | \$101 | \$155 | \$4,141 | \$3,239 | \$973 | \$2 | \$2,729 | \$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 | \$32,269 | | \$0 | \$17,636 | \$3,118 | \$0 | \$0 | \$175 | \$101 | \$155 | \$4,141 | \$3,239 | \$973 | \$2 | \$2,729 | \$0 |
| 28 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.653% | 9.664% | 0.000% | 0.000% | 0.543% | 0.312% | 0.480% | 12.833% | 10.037% | 3.015% | 0.007% | 8.457% | 0.000% |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | \$1,172,078 | | \$0 | \$692,253 | \$49,470 | \$0 | \$0 | \$7,173 | \$3,053 | \$5,880 | \$142,903 | \$132,527 | \$29,466 | \$118 | \$109,235 | \$0 |
| 30 | | % DISTRIBUTION | 100.000% | | 0.000% | 59.062% | 4.221% | 0.000% | 0.000% | 0.612% | 0.260% | 0.502% | 12.192% | 11.307% | 2.514% | 0.010% | 9.320% | 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 | \$9,618 | A-5, LN 22 | \$0 | \$7,671 | \$0 | \$0 | \$0 | \$51 | \$22 | \$1,266 | \$493 | \$0 | \$0 | \$116 | \$0 | |
| 34 | 5240/7100/7500 | UNDISTRIBUTED | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 35 | | TOTAL RENT REVENUE | \$9,618 | | \$0 | \$7,671 | \$0 | \$0 | \$0 | \$51 | \$22 | \$1,266 | \$0 | \$493 | \$0 | \$116 | \$0 | |

PYCOS Quincy (FL) Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|----|------|---|---------------|---------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|---------------------|-----------------------------|----------------------|-----------|-----------|-------------|----------|
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | |
| 2 | | MARKETING | \$137,190 | A-3,LN 10 | \$0 | \$74,978 | \$13,258 | \$0 | \$0 | \$745 | \$428 | \$658 | \$17,605 | \$13,770 | \$4,136 | \$10 | \$11,602 | \$0 |
| 3 | 6621 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 4 | | - CALL COMPLETION INCL DA | \$0 | SWS-OPERATORS | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 5 | 6622 | - OPERATOR SERVICES UNDER CONTRAC | \$0 | DIRECT | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 6 | 6623 | PUBLISHED DIRECTORY LISTINGS | \$0 | DIRECT | | | | | \$0 | | | | | | | | | |
| 7 | 1.0 | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | | | | | | | | | | | | | | | | |
| 10 | | - PRESUBSCRIPTION | \$4,630 | A-3,LN 22 | \$0 | \$3,854 | \$682 | \$0 | \$0 | \$38 | \$22 | \$34 | | | | | | |
| 11 | | - OTHER | \$1,945 | AL-1,LN 12 | | | | | | | | | \$0 | | | \$1,945 | \$0 | |
| 12 | | - END USER PAYMENT & COLLECTION | \$10,108 | AL-1,LN 13 | | \$2,846 | | | | | | | | | | \$0 | \$7,263 | \$0 |
| 13 | | - END USER BILLING INQUIRY | \$3,143 | AL-1,LN 14 | | \$0 | | | | | | | | | | \$3,143 | \$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 | | | | | | | | | | | | |
| 18 | 2.0 | SUBTOTAL LOCAL BUSINESS OFFICE | \$19,827 | | \$0 | \$6,700 | \$682 | \$0 | \$0 | \$38 | \$22 | \$34 | \$0 | | | \$12,351 | \$0 | |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 21 | | - TOLL TICKET PROCESSING | \$288 | DIRECT | | | | | | | | | | | | \$288 | | |
| 22 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | | | | | | | | | | | | \$0 | | |
| 23 | | - OTHER BILLING & COLLECTION | \$20,787 | DIRECT | | | | | | | | | | | | \$20,787 | | |
| 24 | | - END USER COMMON LINE | \$3,668 | DIRECT | | \$3,668 | | | | | | | | | | | | |
| 25 | | - CARRIER ACCESS BILLING (CABS) | \$17,385 | A-3,LN 24 | | | \$3,705 | \$0 | \$0 | \$208 | \$120 | \$184 | \$4,920 | \$3,849 | \$1,156 | \$0 | \$3,243 | |
| 26 | | SUBTOTAL CUSTOMER SERVICES | \$42,128 | | \$0 | \$3,668 | \$3,705 | \$0 | \$0 | \$208 | \$120 | \$184 | \$4,920 | \$3,849 | \$1,156 | \$21,075 | \$3,243 | |
| 27 | | TOTAL CAT 1 AND CAT 2 | \$61,955 | | \$0 | \$10,368 | \$4,387 | \$0 | \$0 | \$247 | \$142 | \$218 | \$4,920 | \$3,849 | \$1,156 | \$33,426 | \$3,243 | |
| 28 | 3.0 | % DISTRIBUTION | 100.000% | | 0.000% | 16.735% | 7.081% | 0.000% | 0.000% | 0.398% | 0.229% | 0.351% | 7.942% | 6.212% | 1.866% | 53.952% | 5.234% | |
| 29 | | ALL OTHER CUSTOMER SERVICE | \$27,827 | /LN 34 | \$0 | \$4,657 | \$1,970 | \$0 | \$0 | \$111 | \$64 | \$98 | \$2,210 | \$1,729 | \$519 | \$15,013 | \$1,456 | \$0 |
| 30 | | TOTAL SERVICES EXPENSE | \$89,781 | | \$0 | \$15,025 | \$6,357 | \$0 | \$0 | \$357 | \$205 | \$315 | \$7,131 | \$5,577 | \$1,675 | \$48,439 | \$4,699 | \$0 |
| 31 | | % DISTRIBUTION | 100.000% | | 0.000% | 16.735% | 7.081% | 0.000% | 0.000% | 0.398% | 0.229% | 0.351% | 7.942% | 6.212% | 1.866% | 53.952% | 5.234% | 0.000% |
| 32 | | TOTAL CUSTOMER OPERATIONS EXPENSE | \$226,972 | | \$0 | \$90,003 | \$19,615 | \$0 | \$0 | \$1,103 | \$634 | \$973 | \$24,736 | \$19,348 | \$5,811 | \$48,449 | \$16,301 | \$0 |
| 33 | | % DISTRIBUTION | 100.000% | | 0.000% | 39.654% | 8.642% | 0.000% | 0.000% | 0.486% | 0.279% | 0.429% | 10.898% | 8.524% | 2.560% | 21.346% | 7.182% | 0.000% |
| 34 | | CUSTOMER OPERATIONS EXCL MARKETIN | \$61,955 | | \$0 | \$10,368 | \$4,387 | \$0 | \$0 | \$247 | \$142 | \$218 | \$4,920 | \$3,849 | \$1,156 | \$33,426 | \$3,243 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 16.735% | 7.081% | 0.000% | 0.000% | 0.398% | 0.229% | 0.351% | 7.942% | 6.212% | 1.866% | 53.952% | 5.234% | 0.000% |
| | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS | | | | 0.113627645 | 0.06463975 | 0 | 0 | 0.00363402 | 0.002089 | 0.003207344 | 0.085835484 | 0.067137696 | 0.0201637 | 0.5831007 | 0.056564637 | |

| 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 | \$6,345,319 | S-2, LN 35 | \$0 | \$1,266,059 | \$0 | \$903,910 | \$107,220 | \$367,458 | \$98,781 | \$2,270 | \$0 | \$0 | \$3,599,621 |
| 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 | \$713,848 | LN1*LN 2 | \$0 | \$142,432 | \$0 | \$101,690 | \$12,062 | \$41,339 | \$11,113 | \$255 | \$0 | \$0 | \$404,957 |
| 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 | \$713,848 | LN3+LN4 | \$0 | \$142,432 | \$0 | \$101,690 | \$12,062 | \$41,339 | \$11,113 | \$255 | \$0 | \$0 | \$404,957 |
| 6 | FEDERAL OPERATING INCOME TAX (OPTIONAL) | \$388,851 | LN 28 | \$0 | \$77,581 | \$0 | \$55,399 | \$6,568 | \$22,516 | \$6,054 | \$139 | \$0 | \$0 | \$220,593 |
| 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 | \$388,851 | LN 6-LN 7 | \$0 | \$77,581 | \$0 | \$55,399 | \$6,568 | \$22,516 | \$6,054 | \$139 | \$0 | \$0 | \$220,593 |
| 9 | STATE AND LOCAL INCOME TAX (OPTIONAL) | \$64,662 | LN 33 | \$0 | \$12,901 | \$0 | \$9,212 | \$1,092 | \$3,744 | \$1,007 | \$23 | \$0 | \$0 | \$36,682 |
| 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 | \$64,662 | LN 9-LN 10 | \$0 | \$12,901 | \$0 | \$9,212 | \$1,092 | \$3,744 | \$1,007 | \$23 | \$0 | \$0 | \$36,682 |
| 13 | OPERATING EXPENSE AND TAX | \$6,684,068 | S-8, LN 20 | \$0 | \$1,490,907 | \$0 | \$750,873 | \$192,816 | \$464,724 | \$78,822 | \$7,103 | \$0 | \$0 | \$3,698,823 |
| 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 | \$7,851,428 | 5+8+11thru15 | \$0 | \$1,723,821 | \$0 | \$917,175 | \$212,538 | \$532,323 | \$96,996 | \$7,520 | \$0 | \$0 | \$4,361,056 |
| 17 | GROSS RECEIPTS/PSC TAX RATE (GROSS UP) | | | 0.00% | 0.00% | 0.00% | 0.00% | 0.16% | 0.16% | 0.16% | 0.16% | 0.00% | 0.00% | 0.16% |
| 18 | GROSS RECEIPTS/PSC TAX | \$8,350 | LN 16*LN 17 | \$0 | \$0 | \$0 | \$0 | \$341 | \$853 | \$155 | \$12 | \$0 | \$0 | \$6,989 |
| 19 | TOTAL REVENUE REQUIREMENT | \$7,859,778 | | \$0 | \$1,723,821 | \$0 | \$917,175 | \$212,879 | \$533,176 | \$97,151 | \$7,532 | \$0 | \$0 | \$4,368,045 |

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 | \$713,848 | LN 3 | \$0 | \$142,432 | \$0 | \$101,690 | \$12,062 | \$41,339 | \$11,113 | \$255 | \$0 | \$0 | \$404,957 |
| 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 | (\$8,303) | S-12, LN 25+26 | \$0 | (\$1,648) | \$0 | (\$1,195) | (\$136) | (\$476) | (\$131) | (\$3) | \$0 | \$0 | (\$4,715) |
| 23 | TOTAL INCOME ADJUSTMENTS | (\$8,303) | LN 21+22 | \$0 | (\$1,648) | \$0 | (\$1,195) | (\$136) | (\$476) | (\$131) | (\$3) | \$0 | \$0 | (\$4,715) |
| 24 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | FEDERAL TAXABLE INCOME | \$722,151 | | \$0 | \$144,079 | \$0 | \$102,885 | \$12,198 | \$41,815 | \$11,244 | \$258 | \$0 | \$0 | \$409,673 |
| 26 | FEDERAL INCOME TAX @ | 0.35 | \$388,851 LN 25*FIT | \$0 | \$77,581 | \$0 | \$55,399 | \$6,568 | \$22,516 | \$6,054 | \$139 | \$0 | \$0 | \$220,593 |
| 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 | \$388,851 | LN26-LN27 | \$0 | \$77,581 | \$0 | \$55,399 | \$6,568 | \$22,516 | \$6,054 | \$139 | \$0 | \$0 | \$220,593 |
| 29 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE TAXABLE INCOME | \$1,111,002 | LN25+LN28-S-12 | \$0 | \$221,661 | \$0 | \$158,284 | \$18,766 | \$64,331 | \$17,298 | \$397 | \$0 | \$0 | \$630,266 |
| 31 | STATE INCOME TAX @ | 0.079 | \$64,662 LN 30*SIT | \$0 | \$12,901 | \$0 | \$9,212 | \$1,092 | \$3,744 | \$1,007 | \$23 | \$0 | \$0 | \$36,682 |
| 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 | \$64,662 | | \$0 | \$12,901 | \$0 | \$9,212 | \$1,092 | \$3,744 | \$1,007 | \$23 | \$0 | \$0 | \$36,682 |

TYCOS Quincy (FL) Telephone Co.

S-2,1of1

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

S-2,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | SPECIAL ACCESS | INTRASTATE MESSAGE TOLL | SPECIAL ACCESS | INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER | |
|------------------------|---|-----|------|---------------|------------------|-------------------------|----------------|-------------------------|----------------|-----------|-------------|-----------|----------|----------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | | |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | | 2110 | \$1,832,411 | S-3, LN 10 | \$0 | \$381,338 | \$0 | \$204,982 | \$32,442 | \$113,043 | \$24,386 | \$521 | \$0 | \$1,075,699 | \$0 |
| 2 | CENTRAL OFFICE SWITCHING EQUIPMENT | | 2210 | \$5,487,305 | S-4, LN 52 | \$0 | \$1,342,689 | \$0 | \$0 | \$197,159 | \$629,997 | \$0 | \$0 | \$0 | \$3,317,460 | \$0 |
| 3 | OPERATOR SYSTEMS EQUIPMENT | | 2220 | \$0 | S-4, LN 41 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | CENTRAL OFFICE TRANSMISSION EQUIPMENT | | 2230 | \$8,888,649 | S-4, LN 78 | \$0 | \$1,195,187 | \$0 | \$3,185,331 | \$95,836 | \$339,681 | \$273,984 | \$5,069 | \$0 | \$3,793,561 | \$0 |
| 5 | INFORMATION ORIG/TERM EQUIPMENT | | 2310 | \$0 | S-5, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES | | 2410 | \$29,396,992 | S-5, LN 42 | \$0 | \$6,571,236 | \$0 | \$1,711,726 | \$481,962 | \$1,730,591 | \$308,743 | \$7,377 | \$0 | \$18,585,358 | \$0 |
| 7 | TANGIBLE ASSETS | | 2680 | \$0 | S-3, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | INTANGIBLE ASSETS | | 2690 | \$368,497 | S-3, LN 36 | \$0 | \$76,679 | \$0 | \$41,230 | \$6,523 | \$22,731 | \$4,908 | \$105 | \$0 | \$216,320 | \$0 |
| 9 | TOTAL PLANT IN SERVICE A/C 2001 | | | \$45,973,854 | | \$0 | \$9,567,129 | \$0 | \$5,143,269 | \$813,923 | \$2,836,043 | \$612,021 | \$13,071 | \$0 | \$26,988,398 | \$0 |
| 10 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 58.704% | 0.000% |
| 11 | PROPERTY HELD FOR FUTURE USE | | 2002 | \$0 | S-6, LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | PLANT UNDER CONSTR - SHORT TERM | | 2003 | \$715,082 | S-6, LN 15 | \$0 | \$148,769 | \$0 | \$80,043 | \$12,656 | \$44,100 | \$9,541 | \$204 | \$0 | \$419,768 | \$0 |
| 13 | PLANT UNDER CONSTR - LONG TERM | | 2004 | \$0 | S-6, LN 21 | \$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 |
| 15 | NONOPERATING PLANT | | 2006 | \$0 | DIRECT | \$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 |
| 17 | TOTAL PROPERTY, PLANT & EQUIPMENT | | | \$46,688,936 | | \$0 | \$9,715,898 | \$0 | \$5,223,312 | \$826,579 | \$2,880,143 | \$621,562 | \$13,275 | \$0 | \$27,408,166 | \$0 |
| 18 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 58.704% | 0.000% |
| 19 | ACCUM DEPRECIATION - PLANT IN SERVICE | | 3100 | \$40,472,021 | S-7, LN 18 | \$0 | \$8,481,917 | \$0 | \$4,329,550 | \$724,838 | \$2,523,270 | \$523,771 | \$11,251 | \$0 | \$23,877,424 | \$0 |
| 20 | ACCUM DEPRECIATION - FUTURE USE | | 3200 | \$0 | S-7, LN 19 | \$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 |
| 22 | ACCUM AMORTIZATION - INTANGIBLE PROPERT | | 3500 | \$0 | S-7, LN 24 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | ACCUM AMORTIZATION - TEL PLANT ADJUSTME | | 3600 | \$0 | S-7, LN 25 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | OPERATING DEFERRED INCOME TAX - NET | VAR | | \$95,988 | S-7, LN 32 | \$0 | \$19,992 | \$0 | \$10,736 | \$1,702 | \$5,930 | \$1,266 | \$27 | \$0 | \$56,335 | \$0 |
| 25 | CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$692 | S-7, LN 38 | \$0 | \$144 | \$0 | \$77 | \$12 | \$43 | \$9 | \$0 | \$0 | \$406 | \$0 |
| 26 | NET TELEPHONE PLANT | | | \$6,120,236 | | \$0 | \$1,213,845 | \$0 | \$882,949 | \$100,026 | \$350,901 | \$96,516 | \$1,998 | \$0 | \$3,474,001 | \$0 |
| 27 | % DISTRIBUTION | | | 100.000% | | 0.000% | 19.833% | 0.000% | 14.427% | 1.634% | 5.733% | 1.577% | 0.033% | 0.000% | 56.763% | 0.000% |
| 28 | MATERIALS AND SUPPLIES | | 1220 | \$27,814 | S-6, LN 31 | \$0 | \$6,218 | \$0 | \$1,619 | \$456 | \$1,637 | \$292 | \$7 | \$0 | \$17,585 | \$0 |
| 29 | INVESTMENT IN NONAFFILIATED CO'S | | 1402 | \$0 | S-6, LN 33 | \$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 |
| 31 | DEFERRED MAINTENANCE & RETIREMENTS | | 1438 | \$0 | S-6, LN 35 | \$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 |
| 33 | OTHER JURISDICTION ASSETS | | 1500 | \$0 | S-6, LN 37 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | CASH WORKING CAPITAL | OX | | \$197,269 | | \$0 | \$45,997 | \$0 | \$19,342 | \$6,737 | \$14,920 | \$1,973 | \$265 | \$0 | \$108,036 | \$0 |
| 35 | NET TEL PLANT, M&S AND CASH WORKING CAPITAL | | | \$6,345,319 | | \$0 | \$1,266,059 | \$0 | \$903,910 | \$107,220 | \$367,458 | \$98,781 | \$2,270 | \$0 | \$3,599,621 | \$0 |
| 36 | % DISTRIBUTION | | | 100.000% | | 0.000% | 19.953% | 0.000% | 14.245% | 1.690% | 5.791% | 1.557% | 0.036% | 0.000% | 56.729% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|--------------------------------------|--------------------------------------|-----|------|---------------|------------------|-----------------------------------|-------------|--------------------------|-------------|-----------------------------------|-------------|--------------------------|-----------|--------|--------|--------------|--------|
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$2,386,076 | | \$0 | \$503,101 | \$0 | \$231,109 | \$92,292 | \$195,245 | \$22,569 | \$3,916 | \$0 | \$0 | \$1,337,844 | \$0 |
| 3 | % DISTRIBUTION | | | 100.000% | | 0.000% | 21.085% | 0.000% | 9.686% | 3.868% | 8.183% | 0.946% | 0.164% | 0.000% | 0.000% | 56.069% | 0.000% |
| 4 | - CLASS B SEPARATIONS | | | | | | | | | | | | | | | | |
| 5 | COE, IOT AND C&WF | | | \$43,772,946 | | \$0 | \$9,109,111 | \$0 | \$4,897,057 | \$774,957 | \$2,700,270 | \$582,727 | \$12,446 | \$0 | \$0 | \$25,696,379 | \$0 |
| 6 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| LAND AND SUPPORT ASSETS | | | | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | | 2110 | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$1,770,086 | LN 3+DIRECT | \$0 | \$368,366 | \$0 | \$198,012 | \$31,339 | \$109,197 | \$23,557 | \$503 | \$0 | \$0 | \$1,039,112 | \$0 |
| 9 | GENERAL PURPOSE COMPUTERS | | | \$62,324 | LN 6+DIRECT | \$0 | \$12,972 | \$0 | \$6,970 | \$1,104 | \$3,845 | \$828 | \$18 | \$0 | \$0 | \$36,587 | \$0 |
| 10 | TOTAL LAND AND SUPPORT ASSETS | | | \$1,832,411 | | \$0 | \$381,338 | \$0 | \$204,982 | \$32,442 | \$113,043 | \$24,386 | \$521 | \$0 | \$0 | \$1,075,699 | \$0 |
| 11 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.811% | 0.000% | 11.186% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| 12 | GEN SUPPORT ASSETS, COE, INFORMATION | | | | | | | | | | | | | | | | |
| 13 | ORIG/TERM, AND C&WF | | | \$45,605,357 | | \$0 | \$9,490,449 | \$0 | \$5,102,039 | \$807,399 | \$2,813,312 | \$607,113 | \$12,966 | \$0 | \$0 | \$26,772,078 | \$0 |
| 14 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 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 | | | \$45,605,357 | | \$0 | \$9,490,449 | \$0 | \$5,102,039 | \$807,399 | \$2,813,312 | \$607,113 | \$12,966 | \$0 | \$0 | \$26,772,078 | \$0 |
| 33 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| INTANGIBLE ASSETS | | | | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | 2690 | \$368,497 | LN 33 | \$0 | \$76,679 | \$0 | \$41,230 | \$6,523 | \$22,731 | \$4,908 | \$105 | \$0 | \$0 | \$216,320 | \$0 |
| 35 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | TOTAL INTANGIBLES | | | \$368,497 | | \$0 | \$76,679 | \$0 | \$41,230 | \$6,523 | \$22,731 | \$4,908 | \$105 | \$0 | \$0 | \$216,320 | \$0 |
| 37 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.809% | 0.000% | 11.189% | 1.770% | 6.168% | 1.332% | 0.028% | 0.000% | 0.000% | 58.703% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------|-----|----------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-----------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| | TANDEM SWITCHING EQUIPMENT | | 2210 2.0 | | | | | | | | | | | | | | |
| 43 | ACCESS | | 2.1 | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44 | NON ACCESS | | 2.2 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | OTHER | | 2.3 | \$0 | LN 12+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 | SUBTOTAL TANDEM SWITCHING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| | LOCAL SWITCHING EQUIPMENT | | 2210 3.0 | | | | | | | | | | | | | | |
| 48 | ACCESS | | 3.1 | \$5,487,305 | LN 13 | \$0 | \$1,342,689 | \$0 | \$0 | \$197,159 | \$629,997 | \$0 | \$0 | \$0 | \$0 | \$3,317,460 | \$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 | | | \$5,487,305 | | \$0 | \$1,342,689 | \$0 | \$0 | \$197,159 | \$629,997 | \$0 | \$0 | \$0 | \$0 | \$3,317,460 | \$0 |
| 51 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.469% | 0.000% | 0.000% | 3.593% | 11.481% | 0.000% | 0.000% | 0.000% | 0.000% | 60.457% | 0.000% |
| 52 | TOTAL SWITCHING EQUIPMENT | | | \$5,487,305 | | \$0 | \$1,342,689 | \$0 | \$0 | \$197,159 | \$629,997 | \$0 | \$0 | \$0 | \$0 | \$3,317,460 | \$0 |
| 53 | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.469% | 0.000% | 0.000% | 3.593% | 11.481% | 0.000% | 0.000% | 0.000% | 0.000% | 60.457% | 0.000% |
| | CENTRAL OFFICE TRANSMISSION | | 2230 4.0 | | | | | | | | | | | | | | |
| 54 | EXCHANGE CIRCUIT | | 4.1 | | | | | | | | | | | | | | |
| 55 | 4.11 - EXCH-WB = DS1 > | | 4.11 | \$1,235,918 | AL-1, LN12 | \$0 | \$16,219 | \$0 | \$651,451 | \$2,141 | \$7,748 | \$44,498 | \$0 | \$0 | \$0 | \$513,861 | \$0 |
| 56 | EXCH TRUNK - EAS | | 4.121 | \$142,070 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$142,070 | \$0 |
| 57 | 4.11D - DSL EQUIP | | 4.11 DSL | \$1,081,637 | DIRECT | \$0 | \$0 | \$0 | \$1,081,637 | \$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 | \$4,376,849 | AL-1, LN 2 | \$0 | \$1,071,081 | \$0 | \$13,774 | \$77,461 | \$280,280 | \$32,938 | \$1,198 | \$0 | \$0 | \$2,900,117 | \$0 |
| 61 | 4.122PL - EXCH-PL = DSO | | 4.122 PL | \$282,615 | DIRECT | \$0 | \$0 | \$0 | \$42,076 | \$0 | \$0 | \$100,611 | \$3,659 | \$0 | \$0 | \$136,269 | \$0 |
| 62 | SUBTOTAL EXCHANGE CIRCUIT | | | \$7,119,089 | | \$0 | \$1,087,300 | \$0 | \$1,788,938 | \$79,602 | \$288,029 | \$178,047 | \$4,856 | \$0 | \$0 | \$3,692,317 | \$0 |
| 63 | % DISTRIBUTION | | | 100.000% | | 0.000% | 15.273% | 0.000% | 25.129% | 1.118% | 4.046% | 2.501% | 0.068% | 0.000% | 0.000% | 51.865% | 0.000% |
| 64 | INTEREXCHANGE CIRCUIT | | 4.IPCP | \$75,047 | DIRECT | \$0 | \$0 | \$0 | \$75,047 | \$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 | \$1,408,989 | AL-1, LN14 | \$0 | \$0 | \$0 | \$1,318,900 | \$0 | \$0 | \$90,088 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 67 | TOLL - BASIC | | 4.231 | \$151,117 | AL-1, LN6 | \$0 | \$80,202 | \$0 | \$2,446 | \$10,588 | \$38,314 | \$5,849 | \$213 | \$0 | \$0 | \$13,506 | \$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 | | | \$1,560,106 | | \$0 | \$80,202 | \$0 | \$1,321,346 | \$10,588 | \$38,314 | \$95,937 | \$213 | \$0 | \$0 | \$13,506 | \$0 |
| 71 | % DISTRIBUTION | | | 100.000% | | 0.000% | 5.141% | 0.000% | 84.696% | 0.679% | 2.456% | 6.149% | 0.014% | 0.000% | 0.000% | 0.866% | 0.000% |
| 72 | HOST/REMOTE CIRCUIT | | 4.3 | | | | | | | | | | | | | | |
| 73 | EXCLUDING WATS | | 4.31 | \$134,408 | LN 15+DIRECT | \$0 | \$27,685 | \$0 | \$0 | \$5,646 | \$13,339 | \$0 | \$0 | \$0 | \$0 | \$87,738 | \$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 | | | \$134,408 | | \$0 | \$27,685 | \$0 | \$5,646 | \$13,339 | \$0 | \$0 | \$0 | \$0 | \$0 | \$87,738 | \$0 |
| 76 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.598% | 0.000% | 0.000% | 4.201% | 9.924% | 0.000% | 0.000% | 0.000% | 0.000% | 65.277% | 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 | | | \$8,888,649 | | \$0 | \$1,195,187 | \$0 | \$3,185,331 | \$95,836 | \$339,681 | \$273,984 | \$5,069 | \$0 | \$0 | \$3,793,561 | \$0 |
| 79 | % DISTRIBUTION | | | 100.000% | | 0.000% | 13.446% | 0.000% | 35.836% | 1.078% | 3.822% | 3.082% | 0.057% | 0.000% | 0.000% | 42.679% | 0.000% |
| 80 | TOTAL CENTRAL OFFICE EQUIPMENT | | | \$14,375,954 | | \$0 | \$2,537,875 | \$0 | \$3,185,331 | \$292,995 | \$969,679 | \$273,984 | \$5,069 | \$0 | \$0 | \$7,111,021 | \$0 |
| 81 | % DISTRIBUTION | | | 100.000% | | 0.000% | 17.654% | 0.000% | 22.157% | 2.038% | 6.745% | 1.906% | 0.035% | 0.000% | 0.000% | 49.465% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|-------------------------------------|-------------------------------------|-----|------|---------------|------------------|-------------------------|-------------|----------------|-------------|-------------------------|-------------|----------------|-----------|--------|--------|--------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.000% | INPUT | 0.000% | 25.000% | 0.000% | 0.000% | 1.808% | 6.542% | 0.000% | 0.000% | 0.000% | 0.000% | 66.650% | 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% | 24.472% | 0.000% | 0.315% | 1.770% | 6.404% | 0.752% | 0.027% | 0.000% | 0.000% | 66.260% | 0.000% |
| 4 | EQUIVALENT CHANNELS - WIDEBAND | | | 100.000% | AL-1, LN 12 | 0.000% | 1.312% | 0.000% | 52.710% | 0.173% | 0.627% | 3.600% | 0.000% | 0.000% | 0.000% | 41.577% | 0.000% |
| 5 | EQUIVALENT CHANNELS - IX WIDEBAND | | | 100.000% | AL-1, LN 14 | 0.000% | 0.000% | 0.000% | 93.606% | 0.000% | 0.000% | 6.394% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | IX CIRCUIT MILES - CWF | | | 100.000% | AL-1, LN 8 | 0.000% | 47.650% | 0.000% | 2.397% | 9.937% | 18.019% | 6.526% | 0.155% | 0.000% | 0.000% | 15.315% | 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% | 20.598% | 0.000% | 0.000% | 4.201% | 9.924% | 0.000% | 0.000% | 0.000% | 0.000% | 65.277% | 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 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 | \$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 | | | \$26,586,241 | LN 3 | \$0 | \$6,506,045 | \$0 | \$83,673 | \$470,517 | \$1,702,502 | \$200,087 | \$7,276 | \$0 | \$0 | \$17,616,142 | \$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 | \$26,586,241 | | \$0 | \$6,506,045 | \$0 | \$83,673 | \$470,517 | \$1,702,502 | \$200,087 | \$7,276 | \$0 | \$0 | \$17,616,142 | \$0 |
| 22 | EXCHANGE WIDEBAND - JOINT | | | \$2,110,354 | LN 4 | \$0 | \$27,702 | \$0 | \$1,112,121 | \$3,657 | \$13,234 | \$75,962 | \$0 | \$0 | \$0 | \$877,677 | \$0 |
| 23 | EXCHANGE WIDEBAND - DIRECT | | | \$97,778 | DIRECT | \$0 | \$0 | \$0 | \$97,778 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SUBTOTAL EXCHANGE WIDEBAND | | 2.1 | \$2,208,132 | | \$0 | \$27,702 | \$0 | \$1,209,899 | \$3,657 | \$13,234 | \$75,962 | \$0 | \$0 | \$0 | \$877,677 | \$0 |
| 25a | EXCHANGE TRUNK - JOINT | | | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25b | EXCHANGE TRUNK - DIRECT | | | \$60,844 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,844 | \$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 | \$60,844 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,844 | \$0 |
| 28 | INTEREXCHANGE WIDEBAND | | | \$445,053 | LN 5 | \$0 | \$0 | \$0 | \$416,597 | \$0 | \$0 | \$28,456 | \$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 | \$445,053 | | \$0 | \$0 | \$0 | \$416,597 | \$0 | \$0 | \$28,456 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31a | IX TRUNK - ACCESS - JOINT | | | \$64,934 | LN 6 | \$0 | \$30,941 | \$0 | \$1,557 | \$6,452 | \$11,701 | \$4,238 | \$101 | \$0 | \$0 | \$9,945 | \$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 | \$64,934 | | \$0 | \$30,941 | \$0 | \$1,557 | \$6,452 | \$11,701 | \$4,238 | \$101 | \$0 | \$0 | \$9,945 | \$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 | | | \$31,788 | LN 8 | \$0 | \$6,548 | \$0 | \$0 | \$1,335 | \$3,155 | \$0 | \$0 | \$0 | \$0 | \$20,750 | \$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 | \$31,788 | | \$0 | \$6,548 | \$0 | \$0 | \$1,335 | \$3,155 | \$0 | \$0 | \$0 | \$0 | \$20,750 | \$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 | | | \$29,396,992 | | \$0 | \$6,571,236 | \$0 | \$1,711,726 | \$481,962 | \$1,730,591 | \$308,743 | \$7,377 | \$0 | \$0 | \$18,585,358 | \$0 |
| 43 | % DISTRIBUTION | | | 100.000% | | 0.000% | 22.353% | 0.000% | 5.823% | 1.639% | 5.887% | 1.050% | 0.025% | 0.000% | 0.000% | 63.222% | 0.000% |

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| S-7,1of1 | | ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS | | | | | | | | | | | | | S-7,1of1 | | |
|----------|---|--|-------|---------------|------------------|-----------------------------------|-------------|--------------------------|-------------|-----------------------------------|-------------|--------------------------|-----------|--------|----------|--------------|--------|
| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
| 1 | GENERAL SUPPORT FACILITIES | | 2110 | 100.000% | S-3, LN 11 | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| 2 | CENTRAL OFFICE EQUIPMENT | | 2230 | 100.000% | S-4, LN 81 | 0.000% | 17.654% | 0.000% | 22.157% | 2.038% | 6.745% | 1.906% | 0.035% | 0.000% | 0.000% | 49.465% | 0.000% |
| 3 | INFORMATION ORIG/TERM EQUIPMENT | | 2310 | 0.000% | S-5, LN 18 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | CABLE & WIRE FACILITIES | | 2410 | 100.000% | S-5, LN 43 | 0.000% | 22.354% | 0.000% | 5.822% | 1.640% | 5.887% | 1.050% | 0.025% | 0.000% | 0.000% | 63.222% | 0.000% |
| 5 | GEN SUPPORT, COE, IOT AND C&WF | | | 100.000% | S-3, LN 14 | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 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 | | | \$1,345,572 | LN 1+DIRECT | \$0 | \$280,025 | \$0 | \$150,520 | \$23,823 | \$83,010 | \$17,906 | \$382 | \$0 | \$0 | \$789,906 | \$0 |
| 12 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$5,155,241 | S-4, LN53+DIR | \$0 | \$1,261,436 | \$0 | \$0 | \$185,228 | \$591,873 | \$0 | \$0 | \$0 | \$0 | \$3,116,704 | \$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 | | | \$7,332,748 | S-4, LN79+DIR | \$0 | \$985,972 | \$0 | \$2,627,744 | \$79,060 | \$280,221 | \$226,031 | \$4,182 | \$0 | \$0 | \$3,129,537 | \$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 | | | \$26,638,460 | LN 4+DIRECT | \$0 | \$5,954,484 | \$0 | \$1,551,286 | \$436,727 | \$1,568,166 | \$279,834 | \$6,686 | \$0 | \$0 | \$16,841,277 | \$0 |
| 18 | TOTAL ACCUM DEP - PLANT IN SERVICE | | | \$40,472,021 | | \$0 | \$8,481,917 | \$0 | \$4,329,550 | \$724,838 | \$2,523,270 | \$523,771 | \$11,251 | \$0 | \$0 | \$23,877,424 | \$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 | (\$20,667) | LN 1+DIRECT | \$0 | (\$4,301) | \$0 | (\$2,311) | (\$366) | (\$1,275) | (\$275) | (\$6) | \$0 | \$0 | (\$12,132) | \$0 |
| 28 | CENTRAL OFFICE EQUIP | | | \$36,285 | LN 2+DIRECT | \$0 | \$6,407 | \$0 | \$8,040 | \$740 | \$2,448 | \$690 | \$13 | \$0 | \$0 | \$17,946 | \$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 | | | \$73,595 | LN 4+DIRECT | \$0 | \$16,474 | \$0 | \$4,251 | \$1,208 | \$4,338 | \$761 | \$18 | \$0 | \$0 | \$46,543 | \$0 |
| 31 | UNDISTRIBUTED | | | \$6,775 | LN 5+DIRECT | \$0 | \$1,411 | \$0 | \$756 | \$120 | \$418 | \$89 | \$2 | \$0 | \$0 | \$3,977 | \$0 |
| 32 | TOTAL NET DEFERRED INCOME TAX | | | \$95,988 | | \$0 | \$19,992 | \$0 | \$10,736 | \$1,702 | \$5,930 | \$1,266 | \$27 | \$0 | \$0 | \$56,335 | \$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 | | | \$692 | S-2, LN 10 | \$0 | \$144 | \$0 | \$77 | \$12 | \$43 | \$9 | \$0 | \$0 | \$0 | \$406 | \$0 |
| 38 | OTHER LONG TERM LIABILITIES | | 4310 | \$0 | S-3, LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB. | | | \$692 | | \$0 | \$144 | \$0 | \$77 | \$12 | \$43 | \$9 | \$0 | \$0 | \$0 | \$406 | \$0 |

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| S-9,1of1 | | PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS | | | | | | | | | | | | | S-9,1of1 | | |
|-----------------------------------|--|---|------|---------------|------------------|-----------------------------------|-----------|--------------------------|-----------|-----------------------------------|-----------|--------------------------|-----------|--------|----------|-----------|--------|
| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
| ALLOCATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | VAR | 2110 | 100.000% | S-3, LN 11 | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| 2 | CENTRAL OFFICE EQUIPMENT | | | 100.000% | S-4, LN 81 | 0.000% | 17.654% | 0.000% | 22.157% | 2.038% | 6.745% | 1.906% | 0.035% | 0.000% | 0.000% | 49.465% | 0.000% |
| 3 | COIN PUBLIC TELEPHONE EQUIP | | 2310 | 0.000% | S-5, LN 11 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | COINLESS PUBLIC TELEPHONE EQUIP | | 2310 | 0.000% | S-5, LN 12 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | OTHER IOT EQUIPMENT | | 2310 | 0.000% | S-5, LN 13 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | CABLE AND WIRE FACILITIES | | 2410 | 100.000% | S-5, LN 43 | 0.000% | 22.354% | 0.000% | 5.822% | 1.640% | 5.887% | 1.050% | 0.025% | 0.000% | 0.000% | 63.222% | 0.000% |
| GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | | |
| 7 | NETWORK SUPPORT | | 6110 | \$22,675 | LN 1+DIRECT | \$0 | \$4,719 | \$0 | \$2,537 | \$401 | \$1,399 | \$302 | \$6 | \$0 | \$0 | \$13,311 | \$0 |
| 8 | GENERAL SUPPORT | | 6120 | \$475,301 | LN 1+DIRECT | \$0 | \$98,915 | \$0 | \$53,168 | \$8,415 | \$29,322 | \$6,325 | \$135 | \$0 | \$0 | \$279,021 | \$0 |
| 9 | TOTAL GENERAL SUPPORT EXP | | | \$497,977 | | \$0 | \$103,633 | \$0 | \$55,705 | \$8,817 | \$30,721 | \$6,627 | \$142 | \$0 | \$0 | \$292,333 | \$0 |
| 10 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.811% | 0.000% | 11.186% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | | |
| 11 | CENTRAL OFFICE SWITCHING EXPENSE | | 6210 | \$219,463 | LN 2+DIRECT | \$0 | \$38,744 | \$0 | \$48,627 | \$4,473 | \$14,803 | \$4,182 | \$77 | \$0 | \$0 | \$108,556 | \$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 | \$217,201 | LN 2+DIRECT | \$0 | \$38,344 | \$0 | \$48,126 | \$4,427 | \$14,651 | \$4,139 | \$77 | \$0 | \$0 | \$107,438 | \$0 |
| 14 | UNDISTRIBUTED | | | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | TOTAL CENTRAL OFFICE EXPENSE | | | \$436,665 | | \$0 | \$77,088 | \$0 | \$96,754 | \$8,900 | \$29,454 | \$8,321 | \$154 | \$0 | \$0 | \$215,994 | \$0 |
| 16 | % DISTRIBUTION | | | 100.000% | | 0.000% | 17.654% | 0.000% | 22.157% | 2.038% | 6.745% | 1.906% | 0.035% | 0.000% | 0.000% | 49.464% | 0.000% |
| INFORMATION ORIG/TERM EXPENSE | | | | | | | | | | | | | | | | | |
| 17 | IOT EXPENSES - COIN PAY TEL | | 6310 | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | IOT EXPENSES - COINLESS PAY TEL | | | \$0 | LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | IOT EXPENSES - OTHER | | | \$0 | LN 5+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | IOT EXPENSES - CPE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL INFORMATION ORIG/TERM EXP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | % DISTRIBUTION | | | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| CABLE AND WIRE FACILITIES EXPENSE | | | | | | | | | | | | | | | | | |
| 23 | ALLOCATED | | 6410 | \$263,078 | LN 6 | \$0 | \$58,811 | \$0 | \$15,312 | \$4,313 | \$15,488 | \$2,761 | \$66 | \$0 | \$0 | \$166,326 | \$0 |
| 24 | DIRECT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | TOTAL CWF EXPENSE | | | \$263,078 | | \$0 | \$58,811 | \$0 | \$15,312 | \$4,313 | \$15,488 | \$2,761 | \$66 | \$0 | \$0 | \$166,326 | \$0 |
| 26 | % DISTRIBUTION | | | 100.000% | | 0.000% | 22.355% | 0.000% | 5.820% | 1.640% | 5.887% | 1.049% | 0.025% | 0.000% | 0.000% | 63.223% | 0.000% |
| 27 | TOTAL PLANT SPECIFIC EXPENSE | | | \$1,197,719 | | \$0 | \$239,533 | \$0 | \$167,771 | \$22,030 | \$75,663 | \$17,709 | \$361 | \$0 | \$0 | \$674,653 | \$0 |
| 28 | % DISTRIBUTION | | | \$1 | | 0.00% | 21.51% | 0.00% | 17.00% | 9.65% | 7.56% | 1.41% | 0.09% | 0.00% | 0.00% | 42.77% | 0.00% |
| 29 | PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT | | | \$699,743 | | \$0 | \$135,899 | \$0 | \$112,066 | \$13,213 | \$44,942 | \$11,082 | \$220 | \$0 | \$0 | \$382,320 | \$0 |
| 30 | % DISTRIBUTION | | | 100.000% | | 0.000% | 19.421% | 0.000% | 16.015% | 1.888% | 6.423% | 1.584% | 0.031% | 0.000% | 0.000% | 54.637% | 0.000% |

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S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|--|--|-----|----------------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|--------|----------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | | 2001 | 100.000% | S-2, LN 10 | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 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% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| 6 | TELEPHONE PLANT ADJUSTMENT | | 2005 | 0.000% | S-7, LN 10 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 7 | COE, IOT AND C&WF | | | 100.000% | S-3, LN 7 | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| OTHER PROPERTY PLANT & EQUIPMENT EXPENSE | | | | | | | | | | | | | | | | | |
| 8 | UNDISTRIBUTED | | 6510 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | | 6511 | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MATERIALS & SUPPLIES PROVISIONING | | 6512 | (\$234) | LN 1+DIRECT | \$0 | (\$49) | \$0 | (\$26) | (\$4) | (\$14) | (\$3) | (\$0) | \$0 | \$0 | (\$137) | \$0 |
| 11 | TOTAL OTHER PROP PLANT & EQUIP EXPENSE | | | (\$234) | | \$0 | (\$49) | \$0 | (\$26) | (\$4) | (\$14) | (\$3) | (\$0) | \$0 | \$0 | (\$137) | \$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 | \$851,387 | LN 7+DIRECT | \$0 | \$177,181 | \$0 | \$95,239 | \$15,074 | \$52,523 | \$11,329 | \$242 | \$0 | \$0 | \$499,799 | \$0 |
| 14 | ACCESS / USF EXPENSE | | 6540 | \$133,983 | DIRECT | \$0 | \$131,403 | \$0 | \$0 | \$2,580 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | | |
| 15 | GENERAL SUPPORT | | 6560 | \$120,681 | S-3, LN 11 | \$0 | \$25,120 | \$0 | \$13,493 | \$2,137 | \$7,447 | \$1,603 | \$34 | \$0 | \$0 | \$70,847 | \$0 |
| 16 | CENTRAL OFFICE SWITCHING EQUIPMENT | | | \$55,207 | S-4, LN 53 | \$0 | \$13,509 | \$0 | \$0 | \$1,984 | \$6,338 | \$0 | \$0 | \$0 | \$0 | \$33,376 | \$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 | | | \$603,575 | S-4, LN 79 | \$0 | \$81,161 | \$0 | \$216,307 | \$6,508 | \$23,067 | \$18,600 | \$344 | \$0 | \$0 | \$257,588 | \$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 | | | \$1,272,742 | S-5, LN 43 | \$0 | \$284,495 | \$0 | \$74,118 | \$20,866 | \$74,924 | \$13,370 | \$319 | \$0 | \$0 | \$804,649 | \$0 |
| 22 | TOTAL DEP EXP - PLANT IN SERVICE | | | \$2,052,205 | | \$0 | \$404,286 | \$0 | \$303,919 | \$31,495 | \$111,776 | \$33,573 | \$698 | \$0 | \$0 | \$1,166,460 | \$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 | | | \$2,052,205 | | \$0 | \$404,286 | \$0 | \$303,919 | \$31,495 | \$111,776 | \$33,573 | \$698 | \$0 | \$0 | \$1,166,460 | \$0 |
| 25 | % DISTRIBUTION | | | 100.000% | | 0.000% | 19.700% | 0.000% | 14.809% | 1.535% | 5.447% | 1.636% | 0.034% | 0.000% | 0.000% | 56.839% | 0.000% |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | |
| 26 | CAPITAL LEASE | | 6563 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | LEASEHOLD IMPROVEMENTS | | 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 | \$92,291 | LN 5+DIRECT | \$0 | \$19,205 | \$0 | \$10,325 | \$1,634 | \$5,693 | \$1,229 | \$26 | \$0 | \$0 | \$54,178 | \$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 | | | \$92,291 | | \$0 | \$19,205 | \$0 | \$10,325 | \$1,634 | \$5,693 | \$1,229 | \$26 | \$0 | \$0 | \$54,178 | \$0 |
| 32 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.809% | 0.000% | 11.188% | 1.770% | 6.169% | 1.332% | 0.028% | 0.000% | 0.000% | 58.704% | 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 | \$34,283 | S-5, LN 43+DIR | \$0 | \$7,664 | \$0 | \$1,996 | \$562 | \$2,018 | \$360 | \$9 | \$0 | \$0 | \$21,674 | \$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 | | | \$34,283 | | \$0 | \$7,664 | \$0 | \$1,996 | \$562 | \$2,018 | \$360 | \$9 | \$0 | \$0 | \$21,674 | \$0 |

TYCOS Quincy (FL) Telephone Co.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | EAS | EXCHANGE | OTHER | |
|------------------------------|--------------------------------------|-----|------|---------------|------------------|-------------------------|-----------|----------------|-----------|-------------------------|-----------|----------------|-----------|--------|----------|-----------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | TWX |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.000% | INPUT | 0.000% | 9.126% | 0.000% | 0.000% | 1.205% | 4.361% | 0.000% | 0.000% | 0.000% | 0.000% | 85.308% | |
| 4 | END USER BILLED REVENUE INCL CCL | | | 100.000% | INPUT | 0.000% | 28.590% | 0.000% | 0.000% | 3.942% | 7.563% | 0.000% | 0.000% | 0.000% | 0.000% | 59.905% | |
| 5 | IX CARRIER BILLED REVENUE | | | 100.000% | INPUT | 0.000% | 41.886% | 0.000% | 11.921% | 0.000% | 44.503% | 0.000% | 1.690% | 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% | 5.903% | 0.000% | 0.294% | 18.547% | 0.044% | 0.252% | 0.000% | 0.000% | 0.000% | 74.960% | |
| 8 | BILLING INQUIRY CONTACTS | | | 100.000% | INPUT | 0.000% | 6.370% | 0.000% | 0.181% | 3.396% | 0.000% | 0.132% | 0.000% | 0.000% | 0.000% | 89.921% | |
| 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% | 38.922% | 0.000% | 11.078% | 0.000% | 48.170% | 0.000% | 1.830% | 0.000% | 0.000% | 0.000% | |
| CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | | |
| 12 | MARKETING | | 6610 | \$549,511 | INPUT | \$0 | \$110,150 | \$0 | \$19,128 | \$22,305 | \$70,123 | \$0 | \$2,715 | \$0 | \$0 | \$325,091 | \$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 | | | \$6,547 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$6,547 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | PUBLISHED DIRECTORY LISTINGS | | 6622 | | | | | | | | | | | | | | |
| 17 | - CLASSIFIED | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | - TWX | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | - ALPHA | | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | SUBTOTAL | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | LOCAL BUSINESS OFFICE | | 6623 | | 1 | | | | | | | | | | | | |
| 23 | - END USER SVC ORDER PROCESSING | | | | 1.1 | | | | | | | | | | | | |
| 24 | - PRESCRIPTION | | | \$3,942 | DIRECT | \$0 | \$3,942 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | - OTHER | | | \$26,715 | LN 7 | \$0 | \$1,577 | \$0 | \$79 | \$4,955 | \$12 | \$67 | \$0 | \$0 | \$0 | \$20,025 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | | \$33,259 | LN 4 | \$0 | \$9,509 | \$0 | \$0 | \$1,311 | \$2,515 | \$0 | \$0 | \$0 | \$0 | \$19,924 | \$0 |
| 27 | - END USER BILLING INQUIRY | | | \$45,138 | LN 8 | \$0 | \$2,875 | \$0 | \$82 | \$1,533 | \$0 | \$60 | \$0 | \$0 | \$0 | \$40,588 | \$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 | | | \$109,052 | | \$0 | \$17,902 | \$0 | \$160 | \$7,799 | \$2,527 | \$127 | \$0 | \$0 | \$0 | \$80,537 | \$0 |
| 33 | CUSTOMER SERVICES (REV ACCTG) | | 6623 | | 2 | | | | | | | | | | | | |
| 34 | - MESSAGE PROCESSING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | - TOLL TICKET PROCESSING | | | \$4,160 | AL-1, LN16 | \$0 | \$271 | \$0 | \$0 | \$1,446 | \$287 | \$0 | \$0 | \$0 | \$0 | \$2,156 | \$0 |
| 36 | - LOCAL MESSAGE PROCESSING | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | | \$65,562 | AL-1, LN18, LN19 | \$0 | \$19,554 | \$0 | \$0 | \$19,197 | \$3,807 | \$0 | \$0 | \$0 | \$0 | \$23,004 | \$0 |
| 38 | - END USER COMMON LINE | | | \$3,451 | DIRECT | \$0 | \$3,451 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | | \$32,707 | LN 11 | \$0 | \$12,730 | \$0 | \$3,623 | \$0 | \$15,755 | \$0 | \$599 | \$0 | \$0 | \$0 | \$0 |
| 40 | SUBTOTAL CUSTOMER SERVICES | | | \$105,880 | | \$0 | \$36,005 | \$0 | \$3,623 | \$20,644 | \$19,849 | \$0 | \$599 | \$0 | \$0 | \$25,160 | \$0 |
| 41 | TOTAL CAT 1 AND CAT 2 | | | \$214,932 | LN 32+LN 40 | \$0 | \$53,908 | \$0 | \$3,783 | \$28,442 | \$22,376 | \$127 | \$599 | \$0 | \$0 | \$105,697 | \$0 |
| 42 | % DISTRIBUTION | | | 100.000% | | 0.000% | 25.081% | 0.000% | 1.760% | 13.233% | 10.411% | 0.059% | 0.278% | 0.000% | 0.000% | 49.177% | 0.000% |
| 43 | ALL OTHER CUSTOMER SERVICE | | 6623 | \$63,956 | LN 42+DIRECT | \$0 | \$25,964 | \$0 | \$893 | \$6,711 | \$5,281 | \$30 | \$141 | \$0 | \$0 | \$24,937 | \$0 |
| 44 | TOTAL SERVICES EXPENSE | | | \$285,435 | | \$0 | \$79,871 | \$0 | \$4,676 | \$41,700 | \$27,657 | \$157 | \$740 | \$0 | \$0 | \$130,634 | \$0 |
| 45 | % DISTRIBUTION | | | 100.000% | | 0.000% | 27.982% | 0.000% | 1.638% | 14.609% | 9.689% | 0.055% | 0.259% | 0.000% | 0.000% | 45.766% | 0.000% |
| 46 | TOTAL CUSTOMER OPERATIONS EXPENSE | | | \$834,947 | LN 12+LN 44 | \$0 | \$190,021 | \$0 | \$23,805 | \$64,005 | \$97,780 | \$157 | \$3,454 | \$0 | \$0 | \$455,725 | \$0 |
| 47 | % DISTRIBUTION | | | 100.000% | | 0.000% | 22.758% | 0.000% | 2.851% | 7.666% | 11.711% | 0.019% | 0.414% | 0.000% | 0.000% | 54.581% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|--|--|-----|------|---------------|------------------|-----------------------------------|-------------|--------------------------|------------|-----------------------------------|------------|--------------------------|-----------|--------|--------|-------------|--------|
| SEPARATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.000% | S-3, LN 4 | 0.000% | 21.084% | 0.000% | 9.686% | 3.868% | 8.182% | 0.946% | 0.164% | 0.000% | 0.000% | 56.069% | 0.000% |
| 2 | TELEPHONE PLANT IN SERVICE | | | 100.000% | S-2, LN 10 | 0.000% | 20.810% | 0.000% | 11.187% | 1.770% | 6.169% | 1.331% | 0.028% | 0.000% | 0.000% | 58.704% | 0.000% |
| 3 | PLANT UNDER CONSTRUCTION - LONG TERM | | 2004 | 0.000% | S-6, LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | CAPITAL LEASES | | 2680 | 0.000% | S-3, LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | EQUAL ACCESS INVESTMENT | | | 100.000% | S-6, LN 36 | 0.000% | 67.663% | 0.000% | 0.000% | 0.000% | 32.337% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | NET TELEPHONE PLANT - OPERATING, EXCL. CWC | | | 100.000% | S-2, LN33 - LN32 | 0.000% | 19.844% | 0.000% | 14.389% | 1.634% | 5.734% | 1.575% | 0.033% | 0.000% | 0.000% | 56.791% | 0.000% |
| CORPORATE OPERATIONS EXPENSE | | | | | | | | | | | | | | | | | |
| 7 | EXECUTIVE AND PLANNING | | 6710 | | | | | | | | | | | | | | |
| 8 | DIRECT ASSIGNED | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | OTHER | | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | GENERAL & ADMINISTRATIVE | | 6720 | | | | | | | | | | | | | | |
| 11 | DIRECT ASSIGNED | | | \$8,291 | DIRECT | \$0 | \$8,291 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | OTHER | | | \$1,393,308 | LN 1 | \$0 | \$293,777 | \$0 | \$134,952 | \$53,892 | \$114,010 | \$13,179 | \$2,287 | \$0 | \$0 | \$781,211 | \$0 |
| 13 | TOTAL CORPORATE OPERATIONS EXPENSE | | | \$1,401,599 | | \$0 | \$302,068 | \$0 | \$134,952 | \$53,892 | \$114,010 | \$13,179 | \$2,287 | \$0 | \$0 | \$781,211 | \$0 |
| 14 | % DISTRIBUTION | | | 100.000% | | 0.000% | 21.552% | 0.000% | 9.628% | 3.845% | 8.134% | 0.940% | 0.163% | 0.000% | 0.000% | 55.737% | 0.000% |
| 15 | EQUAL ACCESS EXPENSE | | | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| INTEREST AND RELATED ITEMS | | | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | 7500 | | 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 | | | \$7,375,723 | RECORDS | \$0 | \$1,628,164 | \$0 | \$850,387 | \$204,120 | \$504,384 | \$89,713 | \$7,328 | \$0 | \$0 | \$4,091,626 | \$0 |
| 22 | LESS: OPERATING EXPENSE AND TAX | | | \$6,691,903 | VARIOUS | \$0 | \$1,490,907 | \$0 | \$750,873 | \$193,142 | \$465,531 | \$78,965 | \$7,114 | \$0 | \$0 | \$3,705,370 | \$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. | | | (\$8,303) | LN 6+DIRECT | \$0 | (\$1,648) | \$0 | (\$1,195) | (\$136) | (\$476) | (\$131) | (\$3) | \$0 | \$0 | (\$4,715) | \$0 |
| 27 | NET TAXABLE INCOME | | | \$692,123 | | \$0 | \$138,905 | \$0 | \$100,709 | \$11,113 | \$39,330 | \$10,878 | \$216 | \$0 | \$0 | \$390,972 | \$0 |
| 28 | % DISTRIBUTION | | | 100.000% | | 0.000% | 20.069% | 0.000% | 14.551% | 1.606% | 5.682% | 1.572% | 0.031% | 0.000% | 0.000% | 56.489% | 0.000% |
| OPERATING TAXES | | | | | | | | | | | | | | | | | |
| 29 | FEDERAL ITC AMORTIZATION | | 7210 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | STATE ITC AMORTIZATION | | 7210 | \$0 | LN 2+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | OPERATING FEDERAL INCOME TAX | | 7220 | \$222,005 | LN 28 | \$0 | \$44,555 | \$0 | \$32,303 | \$3,565 | \$12,615 | \$3,489 | \$69 | \$0 | \$0 | \$125,408 | \$0 |
| 32 | OPERATING STATE & LOCAL INCOME TAX | | 7230 | (\$1,929) | LN 28 | \$0 | (\$387) | \$0 | (\$281) | (\$31) | (\$110) | (\$30) | (\$1) | \$0 | \$0 | (\$1,090) | \$0 |
| 33 | OPERATING TAXES - OTHER | | 7240 | \$154,453 | LN 2+DIRECT | \$0 | \$34,923 | \$0 | \$16,885 | \$2,672 | \$9,312 | \$2,009 | \$43 | \$0 | \$0 | \$88,610 | \$0 |
| 34 | PROVISION FOR DEFERRED INCOME TAX | | 7250 | (\$347,860) | LN 28 | \$0 | (\$69,813) | \$0 | (\$50,616) | (\$5,586) | (\$19,767) | (\$5,467) | (\$109) | \$0 | \$0 | (\$196,502) | \$0 |
| 35 | TOTAL OPERATING TAXES | | | \$26,669 | | \$0 | \$9,277 | \$0 | (\$1,709) | \$621 | \$2,051 | \$0 | \$3 | \$0 | \$0 | \$16,426 | \$0 |

TYCOS Quincy (FL) Telephone Co.

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DEVELOPMENT OF ALLOCATION RATIOS

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| 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 | \$7,328 | SPF | \$0 | \$1,793 | \$0 | \$23 | \$130 | \$469 | \$55 | \$2 | \$0 | \$0 | \$4,856 | \$0 |
| 2 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 24.473% | 0.000% | 0.314% | 1.770% | 6.404% | 0.751% | 0.027% | 0.000% | 0.000% | 66.261% | 0.000% |
| 3 | ALLOCATED LOOPS - CWF | \$7,328 | SPF | \$0 | \$1,793 | \$0 | \$23 | \$130 | \$469 | \$55 | \$2 | \$0 | \$0 | \$4,856 | \$0 |
| 4 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 24.473% | 0.000% | 0.314% | 1.770% | 6.404% | 0.751% | 0.027% | 0.000% | 0.000% | 66.261% | 0.000% |
| 5 | ALLOCATED CIRCUIT TERMINATIONS - COE | \$711 | TOLL MOU | \$0 | \$377 | \$0 | \$12 | \$50 | \$180 | \$28 | \$1 | \$0 | \$0 | \$64 | \$0 |
| 6 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 53.073% | 0.000% | 1.619% | 7.006% | 25.354% | 3.871% | 0.141% | 0.000% | 0.000% | 8.937% | 0.000% |
| 7 | ALLOCATED CIRCUIT MILES - CWF | \$3,491 | CMM | \$0 | \$1,664 | \$0 | \$84 | \$347 | \$629 | \$228 | \$5 | \$0 | \$0 | \$535 | \$0 |
| 8 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 47.650% | 0.000% | 2.397% | 9.937% | 18.019% | 6.526% | 0.155% | 0.000% | 0.000% | 15.315% | 0.000% |
| 9 | ALLOCATED WIDEBAND LOOPS | \$647 | WB CKTS | \$0 | \$7 | \$0 | \$405 | \$1 | \$3 | \$38 | \$0 | \$0 | \$0 | \$193 | \$0 |
| 10 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 1.057% | 0.000% | 62.645% | 0.140% | 0.505% | 5.800% | 0.000% | 0.000% | 0.000% | 29.853% | 0.000% |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | \$521 | WB CKTS | \$0 | \$7 | \$0 | \$275 | \$1 | \$3 | \$19 | \$0 | \$0 | \$0 | \$217 | \$0 |
| 12 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 1.312% | 0.000% | 52.712% | 0.173% | 0.627% | 3.601% | 0.000% | 0.000% | 0.000% | 41.575% | 0.000% |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | \$293 | WB CKTS Les | \$0 | \$0 | \$0 | \$275 | \$0 | \$0 | \$19 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 0.000% | 0.000% | 93.606% | 0.000% | 0.000% | 6.394% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | \$170,531 | DIRECT | \$0 | \$11,110 | \$0 | \$0 | \$59,290 | \$11,757 | \$0 | \$0 | \$0 | \$0 | \$88,374 | \$0 |
| 16 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 6.515% | 0.000% | 0.000% | 34.768% | 6.894% | 0.000% | 0.000% | 0.000% | 0.000% | 51.823% | 0.000% |
| 17 | ALLOCATED USERS | \$17,477 | | \$0 | \$855 | \$0 | \$0 | \$4,565 | \$905 | \$0 | \$0 | \$0 | \$0 | \$11,152 | \$0 |
| 18 | PERCENT DISTRIBUTION | 100.000% | | 0.000% | 4.892% | 0.000% | 0.000% | 26.120% | 5.178% | 0.000% | 0.000% | 0.000% | 0.000% | 63.810% | 0.000% |
| 19 | OB&C ALLOCATION | 100.000% | | 0.000% | 4.892% | 0.000% | 0.000% | 26.120% | 5.178% | 0.000% | 0.000% | 0.000% | 0.000% | 63.810% | 0.000% |

CASH WORKING CAPITAL WORKSHEET

| 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 | \$1,197,719 | S-9, LN 27 | \$0 | \$239,533 | \$0 | \$167,771 | \$22,030 | \$75,663 | \$17,709 | \$361 | \$0 | \$0 | \$674,653 | \$0 |
| 2 | PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT | \$985,136 | VARIOUS | \$0 | \$308,536 | \$0 | \$95,212 | \$17,649 | \$52,509 | \$11,326 | \$242 | \$0 | \$0 | \$499,662 | \$0 |
| 3 | CUSTOMER OPERATIONS EXP - MARKETING | \$549,511 | S-11, LN 12 | \$0 | \$110,150 | \$0 | \$19,128 | \$22,305 | \$70,123 | \$0 | \$2,715 | \$0 | \$0 | \$325,091 | \$0 |
| 4 | CUSTOMER OPERATIONS EXP - SERVICES | \$285,435 | S-11, LN 44 | \$0 | \$79,871 | \$0 | \$4,676 | \$41,700 | \$27,657 | \$157 | \$740 | \$0 | \$0 | \$130,634 | \$0 |
| 5 | CORPORATE OPERATIONS EXPENSE | \$1,401,599 | S-12, LN 13 | \$0 | \$302,068 | \$0 | \$134,952 | \$53,892 | \$114,010 | \$13,179 | \$2,287 | \$0 | \$0 | \$781,211 | \$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) | \$222,005 | S-12, LN 29 + 31 | \$0 | \$44,555 | \$0 | \$32,303 | \$3,565 | \$12,615 | \$3,489 | \$69 | \$0 | \$0 | \$125,408 | \$0 |
| 10 | STATE INCOME TAX (ACTUAL) | (\$1,929) | S-12, LN 32 | \$0 | (\$387) | \$0 | (\$281) | (\$31) | (\$110) | (\$30) | (\$1) | \$0 | \$0 | (\$1,090) | \$0 |
| 11 | OTHER OPERATING TAX | \$154,453 | S-12, LN 33 | \$0 | \$34,923 | \$0 | \$16,885 | \$2,672 | \$9,312 | \$2,009 | \$43 | \$0 | \$0 | \$88,610 | \$0 |
| 12 | RESERVED FOR FUTURE USE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GROSS RECEIPTS TAX (ACTUAL) | \$6,272 | RECORDS | \$0 | \$0 | \$0 | \$0 | \$157 | \$1,265 | \$163 | \$3 | \$0 | \$0 | \$4,684 | \$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 | \$4,800,203 | | \$0 | \$1,119,248 | \$0 | \$470,648 | \$163,940 | \$363,044 | \$48,001 | \$6,459 | \$0 | \$0 | \$2,628,862 | \$0 |
| 17 | CASH WORKING CAPITAL RATIO | 4.11% | | 0.00% | 4.11% | 0.00% | 4.11% | 4.11% | 4.11% | 4.11% | 0.00% | 0.00% | | 4.11% | |
| 18 | CASH WORKING CAPITAL | \$197,269 | | \$0 | \$45,997 | \$0 | \$19,342 | \$6,737 | \$14,920 | \$1,973 | \$265 | \$0 | \$0 | \$108,036 | \$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 | \$197,269 | | \$0 | \$45,997 | \$0 | \$19,342 | \$6,737 | \$14,920 | \$1,973 | \$265 | \$0 | \$0 | \$108,036 | \$0 |

TYCOS Quincy (FL) Telephone Co.

| | DESCRIPTION | TOTAL COMPANY | TOTAL COMMON LINE | CAPPED CL | PUBLIC PAY | INSIDE WIRE | CPE | BFP | SWITCHED ACCESS | SPECIAL ACCESS | BILLING & COLLECTION | WBI CATEGORY |
|----|------------------------------|---------------|-------------------|-----------|------------|-------------|-----|-------------|-----------------|----------------|----------------------|--------------|
| 47 | FROZEN MAG SHIFT | \$0 | \$75,528 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$86,824) | \$0 | \$0 | \$3,405 |
| 48 | POST MAG REVENUE REQUIREMENT | \$2,642,743 | \$1,442,492 | \$0 | \$0 | \$0 | \$0 | \$1,366,964 | \$0 | \$684,674 | \$0 | \$241,348 |

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

| LN | AC | 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 | FACILITY | B&C | WBI | OPERATOR | |
|----|-------|--|---------------|------------------------------|-----------|-----------------------------|--------------|-----------------------|-----------------------|----------|---------------------|-----------------------------|----------------------|-----------|----------|----------|-----------|--------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$2,167,513 | (NOTE A) | \$0 | \$1,091,317 | \$133,180 | \$0 | \$0 | \$16,402 | \$6,222 | \$12,538 | \$309,578 | \$298,443 | \$55,429 | \$270 | \$244,133 | \$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 | \$243,845 | LN 1*LN 2 | \$0 | \$122,773 | \$14,983 | \$0 | \$0 | \$1,845 | \$700 | \$1,411 | \$34,827 | \$33,575 | \$6,236 | \$30 | \$27,465 | \$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 | \$243,845 | LN 3-LN 4 | \$0 | \$122,773 | \$14,983 | \$0 | \$0 | \$1,845 | \$700 | \$1,411 | \$34,827 | \$33,575 | \$6,236 | \$30 | \$27,465 | \$0 |
| 6 | | FEDERAL INCOME TAX | \$132,832 | LN 30 | \$0 | \$66,937 | \$8,214 | \$0 | \$0 | \$1,002 | \$382 | \$767 | \$18,961 | \$18,231 | \$3,403 | \$16 | \$14,918 | \$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 | \$132,832 | LN 6-LN 7 | \$0 | \$66,937 | \$8,214 | \$0 | \$0 | \$1,002 | \$382 | \$767 | \$18,961 | \$18,231 | \$3,403 | \$16 | \$14,918 | \$0 |
| 9 | | STATE AND LOCAL INCOME TAX | \$22,088 | LN 36 | \$0 | \$11,131 | \$1,366 | \$0 | \$0 | \$167 | \$64 | \$127 | \$3,153 | \$3,032 | \$566 | \$3 | \$2,481 | \$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 | \$22,088 | LN 9-LN 10 | \$0 | \$11,131 | \$1,366 | \$0 | \$0 | \$167 | \$64 | \$127 | \$3,153 | \$3,032 | \$566 | \$3 | \$2,481 | \$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 | \$2,243,977 | A-8, LN 20 | \$0 | \$1,166,124 | \$234,916 | \$0 | \$0 | \$12,902 | \$5,960 | \$10,277 | \$268,764 | \$233,367 | \$52,668 | \$65,920 | \$193,080 | \$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 | \$2,642,743 | | \$0 | \$1,366,964 | \$259,479 | \$0 | \$0 | \$15,916 | \$7,106 | \$12,581 | \$325,706 | \$288,205 | \$62,873 | \$65,970 | \$237,943 | \$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 | \$2,642,743 | LN16+LN18 | \$0 | \$1,366,964 | \$259,479 | \$0 | \$0 | \$15,916 | \$7,106 | \$12,581 | \$325,706 | \$288,205 | \$62,873 | \$65,970 | \$237,943 | \$0 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | | |
| | | OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$243,845 | LN 3 | \$0 | \$122,773 | \$14,983 | \$0 | \$0 | \$1,845 | \$700 | \$1,411 | \$34,827 | \$33,575 | \$6,236 | \$30 | \$27,465 | \$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 | (\$2,843) | A-12, LN 21 | \$0 | (\$1,538) | (\$272) | \$0 | \$0 | (\$16) | (\$10) | (\$13) | (\$386) | (\$283) | (\$85) | (\$0) | (\$239) | \$0 |
| 23 | | TOTAL INCOME ADJUSTMENTS | (\$2,843) | LN21+LN22 | \$0 | (\$1,538) | (\$272) | \$0 | \$0 | (\$16) | (\$10) | (\$13) | (\$386) | (\$283) | (\$85) | (\$0) | (\$239) | \$0 |
| 24 | | RETURN LESS INCOME ADJ | \$246,688 | LN20-LN23 | \$0 | \$124,311 | \$15,255 | \$0 | \$0 | \$1,861 | \$710 | \$1,424 | \$35,214 | \$33,858 | \$6,321 | \$31 | \$27,704 | \$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 | \$246,688 | | \$0 | \$124,311 | \$15,255 | \$0 | \$0 | \$1,861 | \$710 | \$1,424 | \$35,214 | \$33,858 | \$6,321 | \$31 | \$27,704 | \$0 |
| 27 | | FEDERAL TAXABLE INCOME | \$246,688 | | \$0 | \$124,311 | \$15,255 | \$0 | \$0 | \$1,861 | \$710 | \$1,424 | \$35,214 | \$33,858 | \$6,321 | \$31 | \$27,704 | \$0 |
| 28 | 0.35 | FEDERAL INCOME TAX | \$132,832 | LN 27*FTR | \$0 | \$66,937 | \$8,214 | \$0 | \$0 | \$1,002 | \$382 | \$767 | \$18,961 | \$18,231 | \$3,403 | \$16 | \$14,918 | \$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 | \$132,832 | LN28-LN29 | \$0 | \$66,937 | \$8,214 | \$0 | \$0 | \$1,002 | \$382 | \$767 | \$18,961 | \$18,231 | \$3,403 | \$16 | \$14,918 | \$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 | \$379,520 | | \$0 | \$191,248 | \$23,470 | \$0 | \$0 | \$2,863 | \$1,092 | \$2,191 | \$54,175 | \$52,090 | \$9,724 | \$47 | \$42,622 | \$0 |
| 33 | | STATE TAXABLE INCOME | \$379,520 | | \$0 | \$191,248 | \$23,470 | \$0 | \$0 | \$2,863 | \$1,092 | \$2,191 | \$54,175 | \$52,090 | \$9,724 | \$47 | \$42,622 | \$0 |
| 34 | 0.079 | STATE INCOME TAX | \$22,088 | LN 33*STR | \$0 | \$11,131 | \$1,366 | \$0 | \$0 | \$167 | \$64 | \$127 | \$3,153 | \$3,032 | \$566 | \$3 | \$2,481 | \$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 | \$22,088 | LN34-LN35 | \$0 | \$11,131 | \$1,366 | \$0 | \$0 | \$167 | \$64 | \$127 | \$3,153 | \$3,032 | \$566 | \$3 | \$2,481 | \$0 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$127,082 | | \$0 | \$64,039 | \$7,859 | \$0 | \$0 | \$959 | \$366 | \$734 | \$18,140 | \$17,442 | \$3,256 | \$16 | \$14,272 | \$0 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FIT | (\$11,162) | | \$0 | (\$5,625) | (\$690) | \$0 | \$0 | (\$84) | (\$32) | (\$64) | (\$1,593) | (\$1,532) | (\$286) | (\$1) | (\$1,254) | \$0 |

TYCOS Quincy (FL) Telephone Co.

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE | | | COMMON TRANSPORT TERM | Dedicated TRANSPORT FACILITY | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI | OPERATOR |
|------------------------|------|---|---------------|---------------|------------------------------|-------------|-------------------|--------------|--------|-----------------------|------------------------------|----------------|-------------|-----------------|-----------|--------|-------------|----------|
| | | | | | | | SWITCHING | EQUAL ACCESS | INFO | | | CHANNEL TERM | FACILITY | | | | | |
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | | |
| 1 | 2110 | GENERAL SUPPORT FACILITIES | \$586,259 | A-3.LN 4 | \$0 | \$316,689 | \$56,120 | \$0 | \$0 | \$3,207 | \$1,962 | \$2,741 | \$79,516 | \$58,363 | \$17,477 | \$889 | \$49,294 | \$0 |
| 2 | 2210 | CENTRAL OFFICE SWITCHING | \$1,342,689 | A-4.LN 21+25 | \$0 | \$0 | \$1,342,689 | \$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 | \$4,380,518 | A-4.LN 41 | \$0 | \$1,071,081 | \$0 | \$0 | \$0 | \$76,744 | \$0 | \$47,362 | \$707,301 | \$1,396,393 | \$0 | \$0 | \$1,081,637 | \$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 | \$8,282,961 | A-5.LN 21 | \$0 | \$6,506,045 | \$0 | \$0 | \$0 | \$0 | \$46,964 | \$18,227 | \$1,195,794 | \$0 | \$418,154 | \$0 | \$97,778 | \$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 | \$116,229 | A-3.LN 15 | \$0 | \$62,868 | \$11,140 | \$0 | \$0 | \$637 | \$390 | \$544 | \$15,802 | \$11,586 | \$3,469 | \$7 | \$9,786 | \$0 |
| 9 | | TOTAL PLANT IN SERVICE | \$14,708,656 | | \$0 | \$7,956,683 | \$1,409,948 | \$0 | \$0 | \$80,588 | \$49,317 | \$68,874 | \$1,998,413 | \$1,466,342 | \$439,100 | \$896 | \$1,238,495 | \$0 |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.095% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.587% | 9.969% | 2.985% | 0.006% | 8.420% | 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 | \$228,813 | A-6.LN 13 | \$0 | \$123,743 | \$21,923 | \$0 | \$0 | \$1,254 | \$769 | \$1,071 | \$31,145 | \$22,805 | \$6,828 | \$14 | \$19,261 | \$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. | \$14,937,469 | | \$0 | \$8,080,426 | \$1,431,872 | \$0 | \$0 | \$81,842 | \$50,086 | \$69,945 | \$2,029,557 | \$1,489,147 | \$445,928 | \$910 | \$1,257,756 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.095% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.587% | 9.969% | 2.985% | 0.006% | 8.420% | 0.000% |
| 17 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | \$12,811,297 | A-7.LN 9 | \$0 | \$7,011,479 | \$1,302,634 | \$0 | \$0 | \$65,666 | \$44,003 | \$57,600 | \$1,725,631 | \$1,194,808 | \$391,734 | \$653 | \$1,017,080 | \$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 | \$31,669 | A-7.LN 28 | \$0 | \$17,127 | \$3,056 | \$0 | \$0 | \$174 | \$105 | \$149 | \$4,265 | \$3,175 | \$945 | (\$8) | \$2,681 | \$0 |
| 23 | VAR | CUST. DEP. DEF CRS-NET & L-T LIAB. | \$221 | A-7.LNS 30-36 | \$0 | \$120 | \$21 | \$0 | \$0 | \$1 | \$1 | \$1 | \$30 | \$22 | \$7 | \$0 | \$19 | \$0 |
| 24 | | NET TELEPHONE PLANT | \$2,094,282 | | \$0 | \$1,051,701 | \$126,160 | \$0 | \$0 | \$16,001 | \$5,977 | \$12,196 | \$299,631 | \$291,142 | \$53,243 | \$266 | \$237,967 | \$0 |
| 25 | | % DISTRIBUTION | 100.000% | | 0.000% | 50.218% | 6.024% | 0.000% | 0.000% | 0.764% | 0.285% | 0.582% | 14.307% | 13.902% | 2.542% | 0.013% | 11.363% | 0.000% |
| 26 | 1220 | MATERIALS AND SUPPLIES | \$7,837 | A-3.LN 16 | \$0 | \$4,239 | \$751 | \$0 | \$0 | \$43 | \$26 | \$37 | \$1,065 | \$781 | \$234 | \$0 | \$660 | \$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 | \$65,394 | A-3.LN 10 | \$0 | \$35,377 | \$6,269 | \$0 | \$0 | \$358 | \$219 | \$306 | \$8,882 | \$6,520 | \$1,952 | \$4 | \$5,507 | \$0 |
| 31 | | NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL | \$2,167,513 | | \$0 | \$1,091,317 | \$133,180 | \$0 | \$0 | \$16,402 | \$6,222 | \$12,538 | \$309,578 | \$298,443 | \$55,429 | \$270 | \$244,133 | \$0 |
| 32 | | % DISTRIBUTION | 100.000% | | 0.000% | 50.349% | 6.144% | 0.000% | 0.000% | 0.757% | 0.287% | 0.578% | 14.283% | 13.769% | 2.557% | 0.012% | 11.263% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE | | | COMMON TRANSPORT | | | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI | OPERATOR |
|--------------------------------------|------|--|---------------|----------------|------------------------------|-------------|-------------------|--------------|--------|------------------|----------|---------------------|----------------|-------------|-----------------|----------|-------------|--------|----------|
| | | | | | | | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | TERM | FACILITY | | | | |
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | | | |
| 1a | | CENTRAL OFFICE EQUIPMENT | \$5,723,206 | A-4, LN 42 | \$0 | \$1,071,081 | \$1,342,689 | \$0 | \$0 | \$76,744 | \$0 | \$47,362 | \$707,301 | \$1,396,393 | \$0 | \$0 | \$1,081,637 | \$0 | |
| 1b | | INFORMATION ORIG/TERM | \$0 | A-5, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 1c | | CABLE & WIRE FACILITIES | \$8,282,961 | A-5, LN 23 | \$0 | \$6,506,045 | \$0 | \$0 | \$0 | \$46,964 | \$18,227 | \$1,195,794 | \$0 | \$418,154 | \$0 | \$97,778 | \$0 | | |
| 1d | | TOTAL | \$14,006,168 | | \$0 | \$7,577,125 | \$1,342,689 | \$0 | \$0 | \$76,744 | \$46,964 | \$65,589 | \$1,903,095 | \$1,396,393 | \$418,154 | \$0 | \$1,179,415 | \$0 | |
| 1e | | % DISTRIBUTION | 100.000% | | 0.000% | 54.098% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.588% | 9.970% | 2.985% | 0.000% | 8.421% | 0.000% | |
| 2110 GENERAL SUPPORT ASSETS | | | | | | | | | | | | | | | | | | | |
| 2 | | ALLOCATED | \$566,318 | LN 1e | \$0 | \$306,380 | \$54,293 | \$0 | \$0 | \$3,103 | \$1,898 | \$2,652 | \$76,930 | \$56,463 | \$16,908 | \$0 | \$47,690 | \$0 | |
| 3 | | GENERAL PURPOSE COMPUTERS | \$19,942 | LN 1e & DIRECT | \$0 | \$10,309 | \$1,827 | \$0 | \$0 | \$104 | \$64 | \$89 | \$2,585 | \$1,900 | \$569 | \$889 | \$1,605 | \$0 | |
| 4 | | TOTAL GENERAL SUPPORT ASSETS | \$586,259 | | \$0 | \$316,689 | \$56,120 | \$0 | \$0 | \$3,207 | \$1,962 | \$2,741 | \$79,516 | \$58,363 | \$17,477 | \$889 | \$49,294 | \$0 | |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.019% | 9.573% | 0.000% | 0.000% | 0.547% | 0.335% | 0.468% | 13.563% | 9.955% | 2.981% | 0.152% | 8.408% | 0.000% | |
| 6 | | COE,IOT,CWF AND GENERAL SUPPORT | \$14,592,427 | | \$0 | \$7,893,815 | \$1,398,809 | \$0 | \$0 | \$79,952 | \$48,927 | \$68,330 | \$1,982,610 | \$1,454,756 | \$435,631 | \$889 | \$1,228,709 | \$0 | |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.095% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.587% | 9.969% | 2.985% | 0.006% | 8.420% | 0.000% | |
| 8 | 1439 | EQUAL ACCESS EQUIPMENT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9 | | COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT | \$14,592,427 | | \$0 | \$7,893,815 | \$1,398,809 | \$0 | \$0 | \$79,952 | \$48,927 | \$68,330 | \$1,982,610 | \$1,454,756 | \$435,631 | \$889 | \$1,228,709 | \$0 | |
| 10 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.095% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.587% | 9.969% | 2.985% | 0.006% | 8.420% | 0.000% | |
| 11 | 2680 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | | |
| 12 | | CAPITAL LEASES | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 13 | | LEASEHOLD IMPROVEMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 14 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 15 | 2690 | INTANGIBLE ASSETS | \$116,229 | LN 10 | \$0 | \$62,868 | \$11,140 | \$0 | \$0 | \$637 | \$390 | \$544 | \$15,802 | \$11,586 | \$3,469 | \$7 | \$9,786 | \$0 | |
| 16 | 1220 | MATERIALS AND SUPPLIES | \$7,837 | LN 10 | \$0 | \$4,239 | \$751 | \$0 | \$0 | \$43 | \$26 | \$37 | \$1,065 | \$781 | \$234 | \$0 | \$660 | \$0 | |
| 17 | 1402 | RTB STOCK | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 18 | 1410 | OTHER NONCURRENT ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 19 | 1500 | OTHER JURISDICTIONAL ASSETS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 20 | 1438 | DEFERRED MAINTENANCE AND RETIREMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 21 | | COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION | \$9,489,831 | | \$0 | \$7,893,815 | \$1,398,809 | \$0 | \$0 | \$79,952 | \$48,927 | \$68,330 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 83.182% | 14.740% | 0.000% | 0.000% | 0.842% | 0.516% | 0.720% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES | \$6,429,043 | | \$0 | \$0 | \$1,342,689 | \$0 | \$0 | \$76,744 | \$46,964 | \$65,589 | \$1,903,095 | \$1,396,393 | \$418,154 | \$0 | \$1,179,415 | \$0 | |
| 24 | | % DISTRIBUTION | 100.000% | | 0.000% | 0.000% | 20.885% | 0.000% | 0.000% | 1.194% | 0.731% | 1.020% | 29.602% | 21.720% | 6.504% | 0.000% | 18.345% | 0.000% | |

TYCOS Quincy (FL) Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | SPECIAL ACCESS | | | | CHANNEL MILEAGE | B&C | WBI | OPERATOR | |
|----|------|--|---------------|-------------|------------------|-------------|-------------------|--------------|-------------|----------------|----------|---------------------|--------------|-----------------|--------|--------|-------------|----------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | | | | | FACILITY |
| 28 | 2230 | CENTRAL OFFICE TRANSMISSION | | | | | | | | | | | | | | | | |
| 29 | | WIDEBAND AND WBI | \$1,749,307 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$16,219 | \$0 | \$0 | \$651,451 | \$0 | \$0 | \$0 | \$1,081,637 | \$0 |
| 30 | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | | EXCHANGE TRUNK - SPECIAL(IP conn/2680) | \$75,047 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$75,047 | \$0 | \$0 | \$0 | \$0 |
| 32 | | SUBSCRIBER LINE | \$1,126,931 | LN 4/DIRECT | \$0 | \$1,071,081 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$55,850 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | | INTEREXCHANGE CIRCUIT | | | | | | | | | | | | | | | | |
| 34 | | FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | ACCESS - BASIC | \$1,401,548 | LN 5/DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$32,840 | \$0 | \$47,362 | \$0 | \$1,321,346 | \$0 | \$0 | \$0 | \$0 |
| 36 | | ACCESS - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38 | | TOTAL IX CIRCUIT | \$1,401,548 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$32,840 | \$0 | \$47,362 | \$0 | \$1,321,346 | \$0 | \$0 | \$0 | \$0 |
| 39 | | HOST/REMOTE CIRCUIT | \$27,685 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$27,685 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | | EQUIPMENT RENTED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 41 | | TOTAL CENTRAL OFFICE TRANSMISSION | \$4,380,518 | | \$0 | \$1,071,081 | \$0 | \$0 | \$0 | \$76,744 | \$0 | \$47,362 | \$707,301 | \$1,396,393 | \$0 | \$0 | \$1,081,637 | \$0 |
| 42 | | TOTAL CENTRAL OFFICE EQUIPMENT | \$5,723,206 | | \$0 | \$1,071,081 | \$1,342,689 | \$0 | \$0 | \$76,744 | \$0 | \$47,362 | \$707,301 | \$1,396,393 | \$0 | \$0 | \$1,081,637 | \$0 |
| 43 | | % DISTRIBUTION | 100.000% | | 0.000% | 18.715% | 23.460% | 0.000% | 0.000% | 1.341% | 0.000% | 0.828% | 12.358% | 24.399% | 0.000% | 0.000% | 18.899% | 0.000% |
| | | COE RATIOS | | | | | | | | | | | | | | | | |
| 44 | | OPERATOR SYSTEMS | 0.000% | LN 17 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 45 | | TANDEM SWITCHING | 0.000% | LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 46 | | LOCAL SWITCHING | 100.000% | LN 25 | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 47 | | CENTRAL OFFICE SWITCHING | 100.000% | LN 21+25 | 0.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 48 | | CENTRAL OFFICE TRANSMISSION | 100.000% | LN 41 | 0.000% | 24.451% | 0.000% | 0.000% | 0.000% | 1.752% | 0.000% | 1.081% | 16.147% | 31.877% | 0.000% | 0.000% | 24.692% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

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

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | | | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI | OPERATOR | |
|-----|------|-----------------------------------|---------------|-------------|------------------|-------------|-------------------|--------------|--------|-----------------------|----------------|---------------------|-----------------|--------|-----------|--------|----------|----------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | COMMON TRANSPORT 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% |
| | | IX CIRCUIT MILES - MSG CWF | 100.00% | AL-1, LN 8 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 41.09% | 58.91% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 3 | 2310 | INFORMATION ORIG/TERM | | | | | | | | | | | | | | | | |
| 4 | | OTHER IOT EQUIPMENT | | | | | | | | | | | | | | | | |
| 5 | | COIN PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | SUBTOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | TOTAL ORIG/TERM EQUIP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | % DISTRIBUTION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 2410 | CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | | |
| 13 | | SUBSCRIBER LINE | \$6,589,717 | LN 1/DIRECT | \$0 | \$6,506,045 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$83,673 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | EXCHANGE WIDEBAND AND WBI | \$1,237,602 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$27,702 | \$0 | \$1,112,121 | \$0 | \$0 | \$0 | \$97,778 | \$0 |
| 15a | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15b | | EXCHANGE TRUNK - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | INTEREXCHANGE WIDEBAND & DSL | \$416,597 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$416,597 | \$0 | \$0 | \$0 |
| 17a | | IX TRUNK - ACCESS | \$32,498 | LN 2/DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,714 | \$18,227 | \$0 | \$0 | \$1,557 | \$0 | \$0 | \$0 |
| 17b | | IX TRUNK - SPECIAL | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | IX TRUNK - NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | | HOST/REMOTE | \$6,548 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,548 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | EQUIPMENT FURNISHED OTHERS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | TOTAL CABLE AND WIRE FACILITIES | \$8,282,961 | | \$0 | \$6,506,045 | \$0 | \$0 | \$0 | \$0 | \$46,964 | \$18,227 | \$1,195,794 | \$0 | \$418,154 | \$0 | \$97,778 | \$0 |
| 22 | | % DISTRIBUTION | 100.000% | | 0.000% | 78.547% | 0.000% | 0.000% | 0.000% | 0.000% | 0.567% | 0.220% | 14.437% | 0.000% | 5.048% | 0.000% | 1.180% | 0.000% |
| 23 | | TOTAL CABLE & WIRE FACILITIES | \$8,282,961 | | \$0 | \$6,506,045 | \$0 | \$0 | \$0 | \$0 | \$46,964 | \$18,227 | \$1,195,794 | \$0 | \$418,154 | \$0 | \$97,778 | \$0 |
| 24 | | % DISTRIBUTION | 100.000% | | 0.000% | 78.547% | 0.000% | 0.000% | 0.000% | 0.000% | 0.567% | 0.220% | 14.437% | 0.000% | 5.048% | 0.000% | 1.180% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|-----------------------------------|------|-------------------------------------|---------------|------------|------------------------------|-------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|----------------------|-----------|--------|-------------|----------|
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | |
| 1 | | GEN SUPPORT, COE, IOT AND C&WF | \$14,592,427 | VARIOUS | \$0 | \$7,893,815 | \$1,398,809 | \$0 | \$0 | \$79,952 | \$48,927 | \$68,330 | \$1,982,610 | \$1,454,756 | \$435,631 | \$889 | \$1,228,709 | \$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 | \$14,592,427 | | \$0 | \$7,893,815 | \$1,398,809 | \$0 | \$0 | \$79,952 | \$48,927 | \$68,330 | \$1,982,610 | \$1,454,756 | \$435,631 | \$889 | \$1,228,709 | \$0 |
| 4 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.095% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.587% | 9.969% | 2.985% | 0.006% | 8.420% | 0.000% |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | | |
| GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$7,283 | LN 4 | \$0 | \$3,940 | \$698 | \$0 | \$0 | \$40 | \$24 | \$34 | \$989 | \$726 | \$217 | \$0 | \$613 | \$0 |
| 7 | 6120 | GENERAL SUPPORT | \$152,077 | A-3, LN 5 | \$0 | \$82,151 | \$14,558 | \$0 | \$0 | \$832 | \$509 | \$711 | \$20,625 | \$15,140 | \$4,534 | \$231 | \$12,787 | \$0 |
| 8 | | TOTAL GENERAL SUPPORT EXP | \$159,359 | | \$0 | \$86,090 | \$15,256 | \$0 | \$0 | \$872 | \$533 | \$745 | \$21,614 | \$15,866 | \$4,751 | \$231 | \$13,400 | \$0 |
| 9 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.023% | 9.573% | 0.000% | 0.000% | 0.547% | 0.335% | 0.468% | 13.563% | 9.956% | 2.981% | 0.145% | 8.409% | 0.000% |
| CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | | | |
| 10 | | CENTRAL OFFICE EXPENSE | | | | | | | | | | | | | | | | |
| 11 | 6210 | CENTRAL OFFICE SWITCHING EXPENSE | \$87,371 | A-4, LN 47 | \$0 | \$0 | \$87,371 | \$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 | \$86,470 | A-4, LN 48 | \$0 | \$21,143 | \$0 | \$0 | \$0 | \$1,515 | \$0 | \$935 | \$13,963 | \$27,564 | \$0 | \$0 | \$21,351 | \$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 | \$173,842 | | \$0 | \$21,143 | \$87,371 | \$0 | \$0 | \$1,515 | \$0 | \$935 | \$13,963 | \$27,564 | \$0 | \$0 | \$21,351 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 12.162% | 50.259% | 0.000% | 0.000% | 0.871% | 0.000% | 0.538% | 8.032% | 15.856% | 0.000% | 0.000% | 12.282% | 0.000% |
| INFORMATION ORIG/TERM EXPENSE | | | | | | | | | | | | | | | | | | |
| 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% |
| CABLE AND WIRE FACILITIES EXPENSE | | | | | | | | | | | | | | | | | | |
| 24 | 6410 | CABLE AND WIRE FACILITIES EXPENSE | \$74,123 | A-5, LN 22 | \$0 | \$58,228 | \$0 | \$0 | \$0 | \$0 | \$420 | \$163 | \$10,694 | \$0 | \$3,743 | \$0 | \$875 | \$0 |
| 25 | | TOTAL PLANT SPECIFIC EXPENSE | \$407,324 | | \$0 | \$165,461 | \$102,627 | \$0 | \$0 | \$2,387 | \$953 | \$1,843 | \$46,271 | \$43,430 | \$8,494 | \$231 | \$35,627 | \$0 |
| 26 | | % DISTRIBUTION | 100.000% | | 0.000% | 40.622% | 25.195% | 0.000% | 0.000% | 0.586% | 0.234% | 0.453% | 11.360% | 10.662% | 2.085% | 0.057% | 8.746% | 0.000% |

TYCOS Quincy (FL) Telephone Co.

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR | |
|-------------------------------|-------------|------------------------------------|---------------|---------------------|------------------------------|-------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|----------------------|-----------|--------|-------------|----------|--|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$5,723,206 | A-4, LN 38 | \$0 | \$1,071,081 | \$1,342,689 | \$0 | \$0 | \$76,744 | \$0 | \$47,362 | \$707,301 | \$1,396,393 | \$0 | \$0 | \$1,081,637 | \$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 | \$8,282,961 | A-5, LN 21 | \$0 | \$6,506,045 | \$0 | \$0 | \$0 | \$0 | \$46,964 | \$18,227 | \$1,195,794 | \$0 | \$418,154 | \$0 | \$97,778 | \$0 | |
| 4 | | TOTAL | \$14,006,168 | | \$0 | \$7,577,125 | \$1,342,689 | \$0 | \$0 | \$76,744 | \$46,964 | \$65,589 | \$1,903,095 | \$1,396,393 | \$418,154 | \$0 | \$1,179,415 | \$0 | |
| 5 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.098% | 9.586% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.588% | 9.970% | 2.985% | 0.000% | 8.421% | 0.000% | |
| PLANT NONSPECIFIC EXPENSE | | | | | | | | | | | | | | | | | | | |
| 6 | 6510 | OTHER PROP PLANT & EQUIP EXPENSE | (\$75) | LN 5 | \$0 | (\$41) | (\$7) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$10) | (\$7) | (\$2) | \$0 | (\$6) | \$0 | |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$272,572 | LN 5 | \$0 | \$147,465 | \$26,132 | \$0 | \$0 | \$1,494 | \$914 | \$1,276 | \$37,023 | \$27,176 | \$8,138 | \$0 | \$22,954 | \$0 | |
| 8 | 6540 | ACCESS / USF EXPENSE | \$131,403 | DIRECT | \$0 | \$131,403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 9 | 6560 | DEPRECIATION EXPENSE | | | | | | | | | | | | | | | | | |
| 10 | | GENERAL SUPPORT | \$38,614 | A-3, LN 5 | \$0 | \$20,863 | \$3,698 | \$0 | \$0 | \$211 | \$129 | \$181 | \$5,229 | \$3,845 | \$1,152 | \$59 | \$3,248 | \$0 | |
| 11 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$13,509 | A-4, LN 47 | \$0 | \$0 | \$13,509 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4, LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$297,469 | A-4, LN 48 | \$0 | \$72,734 | \$0 | \$0 | \$0 | \$5,211 | \$0 | \$3,216 | \$48,039 | \$94,821 | \$0 | \$0 | \$73,448 | \$0 | |
| 14 | | UNDISTRIBUTED COE | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 15 | | INFORMATION ORIG/TERM | \$0 | A-5, LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 16 | | CABLE AND WIRE FACILITIES | \$358,613 | A-5, LN 22 | \$0 | \$281,673 | \$0 | \$0 | \$0 | \$0 | \$2,034 | \$789 | \$51,781 | \$0 | \$18,103 | \$0 | \$4,233 | \$0 | |
| 17 | | TOTAL DEP EXP - PLANT IN SERVICE | \$708,204 | | \$0 | \$375,271 | \$17,206 | \$0 | \$0 | \$5,422 | \$2,163 | \$4,186 | \$105,049 | \$98,666 | \$19,255 | \$59 | \$80,928 | \$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 | \$708,204 | | \$0 | \$375,271 | \$17,206 | \$0 | \$0 | \$5,422 | \$2,163 | \$4,186 | \$105,049 | \$98,666 | \$19,255 | \$59 | \$80,928 | \$0 | |
| 20 | | % DISTRIBUTION | 100.000% | | 0.000% | 52.989% | 2.430% | 0.000% | 0.000% | 0.766% | 0.305% | 0.591% | 14.833% | 13.932% | 2.719% | 0.008% | 11.427% | 0.000% | |
| AMORTIZATION EXPENSE | | | | | | | | | | | | | | | | | | | |
| 21 | 6563 | CAPITAL LEASE | \$0 | A-3, LN 10 + Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 22 | 6563 | LEASEHOLD IMPROVEMNTS | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 23 | 6563 | UNDISTRIBUTED | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 24 | | SUBTOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 25 | 6564 | INTANGIBLE ASSETS | \$30,383 | A-3, LN 10 | \$0 | \$16,436 | \$2,913 | \$0 | \$0 | \$166 | \$102 | \$142 | \$4,127 | \$3,029 | \$907 | \$2 | \$2,558 | \$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 | \$30,383 | | \$0 | \$16,436 | \$2,913 | \$0 | \$0 | \$166 | \$102 | \$142 | \$4,127 | \$3,029 | \$907 | \$2 | \$2,558 | \$0 | |
| 28 | | % DISTRIBUTION | 100.000% | | 0.000% | 54.098% | 9.587% | 0.000% | 0.000% | 0.548% | 0.335% | 0.468% | 13.582% | 9.970% | 2.986% | 0.006% | 8.421% | 0.000% | |
| 29 | | TOTAL PLANT NON SPECIFIC EXPENSE | \$1,142,487 | | \$0 | \$670,534 | \$46,244 | \$0 | \$0 | \$7,082 | \$3,178 | \$5,604 | \$146,189 | \$128,864 | \$28,298 | \$61 | \$106,434 | \$0 | |
| 30 | | % DISTRIBUTION | 100.000% | | 0.000% | 58.691% | 4.048% | 0.000% | 0.000% | 0.620% | 0.278% | 0.491% | 12.796% | 11.279% | 2.477% | 0.005% | 9.316% | 0.000% | |
| RENT REVENUES/ OTHER INC/ G+L | | | | | | | | | | | | | | | | | | | |
| 31 | 5240/7100/G | GEN SUPPORT ASSETS | \$0 | A-3, LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 32 | 5240/7100/G | CENTRAL OFFICE EQUIPMENT | \$0 | A-4, LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 33 | 5240/7100/G | CABLE & WIRE FACILITIES | \$9,660 | A-5, LN 22 | \$0 | \$7,588 | \$0 | \$0 | \$0 | \$0 | \$55 | \$21 | \$1,394 | \$0 | \$488 | \$0 | \$114 | \$0 | |
| 34 | 5240/7100/G | UNDISTRIBUTED | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 35 | | TOTAL RENT REVENUE | \$9,660 | | \$0 | \$7,588 | \$0 | \$0 | \$0 | \$0 | \$55 | \$21 | \$1,394 | \$0 | \$488 | \$0 | \$114 | \$0 | |

TYCOS Quincy (FL) Telephone Co.

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|----|------|---|---------------|---------------|------------------------------|-------------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|----------------------|-------------|----------|------------|----------|
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | \$129,231 | A-3.LN 10 | \$0 | \$69,911 | \$12,389 | \$0 | \$0 | \$708 | \$433 | \$605 | \$17,552 | \$12,884 | \$3,858 | \$8 | \$10,882 | \$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 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$4,381 | A-3.LN 22 | \$0 | \$3,644 | \$646 | \$0 | \$0 | \$37 | \$23 | \$32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | - OTHER | \$1,840 | AL-1.LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,840 | \$0 | \$0 |
| 12 | | - END USER PAYMENT & COLLECTION | \$9,509 | AL-1.LN 13 | \$0 | \$2,677 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$6,832 | \$0 | \$0 |
| 13 | | - END USER BILLING INQUIRY | \$2,957 | AL-1.LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,957 | \$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 | \$18,687 | | \$0 | \$6,321 | \$646 | \$0 | \$0 | \$37 | \$23 | \$32 | \$0 | \$0 | \$0 | \$11,629 | \$0 | \$0 |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 21 | | - TOLL TICKET PROCESSING | \$271 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$271 | \$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 | \$19,554 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$19,554 | \$0 | \$0 |
| 24 | | - END USER COMMON LINE | \$3,451 | DIRECT | \$0 | \$3,451 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | - CARRIER ACCESS BILLING (CABS) | \$16,354 | A-3.LN 24 | \$0 | \$0 | \$3,416 | \$0 | \$0 | \$195 | \$119 | \$167 | \$4,839 | \$3,552 | \$1,064 | \$0 | \$3,000 | \$0 |
| 26 | | SUBTOTAL CUSTOMER SERVICES | \$39,629 | | \$0 | \$3,451 | \$3,416 | \$0 | \$0 | \$195 | \$119 | \$167 | \$4,839 | \$3,552 | \$1,064 | \$19,825 | \$3,000 | \$0 |
| 27 | | TOTAL CAT 1 AND CAT 2 | \$58,316 | | \$0 | \$9,772 | \$4,062 | \$0 | \$0 | \$232 | \$142 | \$198 | \$4,839 | \$3,552 | \$1,064 | \$31,454 | \$3,000 | \$0 |
| 28 | | % DISTRIBUTION | 100.000% | | 0.000% | 16.756% | 6.965% | 0.000% | 0.000% | 0.398% | 0.243% | 0.340% | 8.298% | 6.092% | 1.824% | 53.937% | 5.145% | 0.000% |
| 29 | 3.0 | ALL OTHER CUSTOMER SERVICE | \$26,821 | /LN 34 | \$0 | \$4,494 | \$1,868 | \$0 | \$0 | \$107 | \$65 | \$91 | \$2,226 | \$1,634 | \$489 | \$14,467 | \$1,380 | \$0 |
| 30 | | TOTAL SERVICES EXPENSE | \$85,137 | | \$0 | \$14,266 | \$5,930 | \$0 | \$0 | \$339 | \$207 | \$290 | \$7,065 | \$5,186 | \$1,553 | \$45,920 | \$4,380 | \$0 |
| 31 | | % DISTRIBUTION | 100.000% | | 0.000% | 16.756% | 6.965% | 0.000% | 0.000% | 0.398% | 0.243% | 0.340% | 8.299% | 6.092% | 1.824% | 53.937% | 5.145% | 0.000% |
| 32 | | TOTAL CUSTOMER OPERATIONS EXPENSE | \$214,368 | | \$0 | \$84,177 | \$18,319 | \$0 | \$0 | \$1,047 | \$640 | \$895 | \$24,617 | \$18,070 | \$5,411 | \$45,928 | \$15,262 | \$0 |
| 33 | | % DISTRIBUTION | 100.000% | | 0.000% | 39.268% | 8.545% | 0.000% | 0.000% | 0.488% | 0.299% | 0.417% | 11.484% | 8.430% | 2.524% | 21.425% | 7.120% | 0.000% |
| 34 | | CUSTOMER OPERATIONS EXCL MARKETING | \$58,316 | | \$0 | \$9,772 | \$4,062 | \$0 | \$0 | \$232 | \$142 | \$198 | \$4,839 | \$3,552 | \$1,064 | \$31,454 | \$3,000 | \$0 |
| 35 | | % DISTRIBUTION | 100.000% | | 0.000% | 16.756% | 6.965% | 0.000% | 0.000% | 0.398% | 0.243% | 0.340% | 8.298% | 6.092% | 1.824% | 53.937% | 5.145% | 0.000% |
| 36 | | SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS | | | | 0.116576201 | 0.104601582 | 0 | 0 | 0.00238994 | 0.001194 | 0.00992155 | 0.040765483 | 0.036331708 | 0.036707395 | 0.582799 | 0.06871353 | |

TYCOS Quincy (FL) Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE TERM | FACILITY | B&C | WBI | OPERATOR |
|-----------------------------|------|--|---------------|-------------|------------------------------|-----------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|----------------------|----------|----------|----------|----------|
| BIG THREE EXPENSES | | | | | | | | | | | | | | | | | | |
| 1 | | PLANT SPECIFIC EXPENSE | \$407,324 | A-9, LN 25 | \$0 | \$165,461 | \$102,627 | \$0 | \$0 | \$2,387 | \$953 | \$1,843 | \$46,271 | \$43,430 | \$8,494 | \$231 | \$35,627 | \$0 |
| 2 | | OTHER PLANT EXPENSE | (\$75) | A-10, LN 7 | \$0 | (\$41) | (\$7) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$10) | (\$7) | (\$2) | \$0 | (\$6) | \$0 |
| 3 | | NETWORK OPERATIONS EXPENSE | \$272,572 | A-10, LN 8 | \$0 | \$147,465 | \$26,132 | \$0 | \$0 | \$1,494 | \$914 | \$1,276 | \$37,023 | \$27,176 | \$8,138 | \$0 | \$22,954 | \$0 |
| 4 | | ACCESS CHARGE EXPENSE | \$131,403 | A-10, LN 9 | \$0 | \$131,403 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CUSTOMER OPERATIONS EXPENSE | \$214,368 | A-11, LN 31 | \$0 | \$84,177 | \$18,319 | \$0 | \$0 | \$1,047 | \$640 | \$895 | \$24,617 | \$18,070 | \$5,411 | \$45,928 | \$15,262 | \$0 |
| 6 | | TOTAL BIG THREE EXPENSES | \$1,025,592 | | \$0 | \$528,466 | \$147,071 | \$0 | \$0 | \$4,927 | \$2,507 | \$4,014 | \$107,902 | \$88,669 | \$22,041 | \$46,159 | \$73,836 | \$0 |
| 7 | | % DISTRIBUTION | 100.000% | | 0.000% | 51.528% | 14.340% | 0.000% | 0.000% | 0.480% | 0.244% | 0.391% | 10.521% | 8.646% | 2.149% | 4.501% | 7.199% | 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 | \$437,641 | LN 7 | \$0 | \$225,507 | \$62,759 | \$0 | \$0 | \$2,102 | \$1,070 | \$1,713 | \$46,043 | \$37,837 | \$9,405 | \$19,697 | \$31,508 | \$0 |
| 10 | | TOTAL CORPORATE OPERATIONS | \$437,641 | | \$0 | \$225,507 | \$62,759 | \$0 | \$0 | \$2,102 | \$1,070 | \$1,713 | \$46,043 | \$37,837 | \$9,405 | \$19,697 | \$31,508 | \$0 |
| 11 | | % DISTRIBUTION | 100.000% | | 0.000% | 51.528% | 14.340% | 0.000% | 0.000% | 0.480% | 0.244% | 0.391% | 10.521% | 8.646% | 2.149% | 4.501% | 7.199% | 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. | (\$2,843) | A-3, LN 10 | \$0 | (\$1,538) | (\$272) | \$0 | \$0 | (\$16) | (\$10) | (\$13) | (\$386) | (\$283) | (\$85) | (\$0) | (\$239) | \$0 |
| 21 | | TOTAL | (\$2,843) | | \$0 | (\$1,538) | (\$272) | \$0 | \$0 | (\$16) | (\$10) | (\$13) | (\$386) | (\$283) | (\$85) | (\$0) | (\$239) | \$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 | \$51,816 | A-3, LN 10 | \$0 | \$28,032 | \$4,967 | \$0 | \$0 | \$284 | \$174 | \$243 | \$7,038 | \$5,166 | \$1,547 | \$3 | \$4,363 | \$0 |
| 26 | | TOTAL OPERATING TAXES | \$51,816 | | \$0 | \$28,032 | \$4,967 | \$0 | \$0 | \$284 | \$174 | \$243 | \$7,038 | \$5,166 | \$1,547 | \$3 | \$4,363 | \$0 |