

PYCOS Quincy (GA) Telephone Co.  
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$900,390	S-2, LN 35	\$0	\$176,654	\$0	\$190,673	\$14,382	\$49,921	\$19	\$0	\$0	\$0	\$468,742
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$101,294	LN1*LN 2	\$0	\$19,874	\$0	\$21,451	\$1,618	\$5,616	\$2	\$0	\$0	\$0	\$52,733
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$101,294	LN3-LN4	\$0	\$19,874	\$0	\$21,451	\$1,618	\$5,616	\$2	\$0	\$0	\$0	\$52,733
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$59,014	LN 28	\$0	\$11,576	\$0	\$12,500	\$941	\$3,271	\$1	\$0	\$0	\$0	\$30,724
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX	\$59,014	LN 6-LN 7	\$0	\$11,576	\$0	\$12,500	\$941	\$3,271	\$1	\$0	\$0	\$0	\$30,724
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$10,762	LN 33	\$0	\$2,111	\$0	\$2,280	\$172	\$597	\$0	\$0	\$0	\$0	\$5,603
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$10,762	LN 9-LN 10	\$0	\$2,111	\$0	\$2,280	\$172	\$597	\$0	\$0	\$0	\$0	\$5,603
13	OPERATING EXPENSE AND TAX	\$570,077	S-8, LN 20	\$0	\$123,306	\$0	\$115,534	\$15,081	\$33,035	\$484	\$0	\$0	\$0	\$282,638
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	\$741,147	5+8+11thru15	\$0	\$156,866	\$0	\$151,764	\$17,812	\$42,520	\$487	\$0	\$0	\$0	\$371,699
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	\$48	LN 16*LN 17	\$0	\$0	\$0	\$0	\$2	\$5	\$0	\$0	\$0	\$0	\$41
19	TOTAL REVENUE REQUIREMENT	\$741,195		\$0	\$156,866	\$0	\$151,764	\$17,813	\$42,524	\$488	\$0	\$0	\$0	\$371,739
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004 ,2006 ,2007 AND 1402 OTHER THAN RTB STOCK.														
20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$101,294	LN 3	\$0	\$19,874	\$0	\$21,451	\$1,618	\$5,616	\$2	\$0	\$0	\$0	\$52,733
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	-\$8,303	S-12, LN 25+26	\$0	-\$1,624	\$0	-\$1,764	-\$130	-\$460	\$0	\$0	\$0	\$0	-\$4,326
24	TOTAL INCOME ADJUSTMENTS	-\$8,303	LN 21+22	\$0	-\$1,624	\$0	-\$1,764	-\$130	-\$460	\$0	\$0	\$0	\$0	-\$4,326
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$109,597		\$0	\$21,498	\$0	\$23,214	\$1,748	\$6,076	\$2	\$0	\$0	\$0	\$57,059
27	FEDERAL INCOME TAX @ 35.00%	\$59,014	LN 25*FIT	\$0	\$11,576	\$0	\$12,500	\$941	\$3,271	\$1	\$0	\$0	\$0	\$30,724
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$59,014	LN26-LN27	\$0	\$11,576	\$0	\$12,500	\$941	\$3,271	\$1	\$0	\$0	\$0	\$30,724
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$168,611	LN25+LN28-S-12	\$0	\$33,073	\$0	\$35,714	\$2,690	\$9,347	\$3	\$0	\$0	\$0	\$87,783
32	STATE INCOME TAX @ 6.00%	\$10,762	LN 30*SIT	\$0	\$2,111	\$0	\$2,280	\$172	\$597	\$0	\$0	\$0	\$0	\$5,603
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$10,762		\$0	\$2,111	\$0	\$2,280	\$172	\$597	\$0	\$0	\$0	\$0	\$5,603

PYCOS Quincy (GA) Telephone Co.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$213,128	S-3,LN 10	\$0	\$42,539	\$0	\$38,753	\$3,630	\$12,644	\$0	\$0	\$0	\$0	\$115,562	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$482,070	S-4,LN 52	\$0	\$99,470	\$0	\$0	\$14,443	\$46,766	\$0	\$0	\$0	\$0	\$321,391	\$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		\$687,727	S-4,LN 78	\$0	\$86,882	\$0	\$355,424	\$7,585	\$27,447	\$0	\$0	\$0	\$0	\$210,388	\$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		\$2,548,375	S-5,LN 42	\$0	\$555,772	\$0	\$320,651	\$41,295	\$146,376	\$0	\$0	\$0	\$0	\$1,484,280	\$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		\$78,375	S-3,LN 36	\$0	\$15,643	\$0	\$14,251	\$1,335	\$4,650	\$0	\$0	\$0	\$0	\$42,496	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$4,009,675		\$0	\$800,307	\$0	\$729,079	\$68,287	\$237,883	\$0	\$0	\$0	\$0	\$2,174,118	\$0
10	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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		\$29,022	S-6,LN 15	\$0	\$5,793	\$0	\$5,277	\$494	\$1,722	\$0	\$0	\$0	\$0	\$15,736	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT												\$0
16	GOODWILL	2007		\$0	DIRECT												\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$4,038,697		\$0	\$806,100	\$0	\$734,356	\$68,782	\$239,605	\$0	\$0	\$0	\$0	\$2,189,854	\$0
18	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$3,330,206	S-7,LN 18	\$0	\$668,314	\$0	\$578,179	\$57,896	\$201,095	\$0	\$0	\$0	\$0	\$1,824,721	\$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		-\$177,510	S-7,LN 32	\$0	-\$35,458	\$0	-\$32,193	-\$3,022	-\$10,528	\$0	\$0	\$0	\$0	-\$96,310	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$535	S-7,LN 38	\$0	\$116	\$0	\$92	\$20	\$34	\$1	\$0	\$0	\$0	\$272	\$0
26	NET TELEPHONE PLANT			\$885,466		\$0	\$173,128	\$0	\$188,278	\$13,887	\$49,003	-\$1	\$0	\$0	\$0	\$461,170	\$0
27	% DISTRIBUTION			100.00%		0.00%	19.55%	0.00%	21.26%	1.57%	5.53%	0.00%	0.00%	0.00%	0.00%	52.08%	\$0
28	MATERIALS AND SUPPLIES	1220		\$2,360	S-6,LN 31	\$0	\$515	\$0	\$297	\$38	\$136	\$0	\$0	\$0	\$0	\$1,375	\$0
29	INVESTMENT IN NONAFFILIATED CO'S	1402		\$0	S-6,LN 33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	OTHER NONCURRENT ASSETS	1410		\$0	S-6,LN 34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	DEFERRED MAINTENANCE & RETIREMENTS	1438		\$0	S-6,LN 35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	EQUAL ACCESS EQUIPMENT	1439		\$0	S-6,LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	OTHER JURISDICTIONAL ASSETS	1500		\$0	S-6,LN 37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CASH WORKING CAPITAL	0X		\$12,564		\$0	\$3,011	\$0	\$2,098	\$456	\$782	\$20	\$0	\$0	\$0	\$6,198	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$900,390		\$0	\$176,654	\$0	\$190,673	\$14,382	\$49,921	\$19	\$0	\$0	\$0	\$468,742	\$0
36	% DISTRIBUTION			100.00%		0.00%	19.62%	0.00%	21.18%	1.60%	5.54%	0.00%	0.00%	0.00%	0.00%	52.06%	\$0

PYCOS Quincy (GA) 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			\$181,593		\$0	\$39,582	\$0	\$30,851	\$7,299	\$11,786	\$343	\$0	\$0	\$0	\$91,732	\$0
3	% DISTRIBUTION			100.00%		0.00%	21.80%	0.00%	16.99%	4.02%	6.49%	0.19%	0.00%	0.00%	0.00%	50.52%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$3,718,172		\$0	\$742,125	\$0	\$676,075	\$63,323	\$220,589	\$0	\$0	\$0	\$0	\$2,016,060	\$0
6	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110		\$0 LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$210,903	LN 6+DIRECT	\$0	\$42,095	\$0	\$38,349	\$3,592	\$12,512	\$0	\$0	\$0	\$0	\$114,356	\$0
9	GENERAL PURPOSE COMPUTERS			\$2,225	LN 6+DIRECT	\$0	\$444	\$0	\$404	\$38	\$132	\$0	\$0	\$0	\$0	\$1,206	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$213,128		\$0	\$42,539	\$0	\$38,753	\$3,630	\$12,644	\$0	\$0	\$0	\$0	\$115,562	\$0
11	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$3,931,300		\$0	\$784,664	\$0	\$714,828	\$66,953	\$233,233	\$0	\$0	\$0	\$0	\$2,131,621	\$0
14	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$3,931,300		\$0	\$784,664	\$0	\$714,828	\$66,953	\$233,233	\$0	\$0	\$0	\$0	\$2,131,621	\$0
33	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$78,375	LN 33	\$0	\$15,643	\$0	\$14,251	\$1,335	\$4,650	\$0	\$0	\$0	\$0	\$42,496	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$78,375		\$0	\$15,643	\$0	\$14,251	\$1,335	\$4,650	\$0	\$0	\$0	\$0	\$42,496	\$0
37	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0

PYCOS Quincy (GA) Telephone Co.

S-4,1of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SEPARATION FACTORS																
2	STANDARD WORK SECONDS																
3	- COMBINED TOLL AND LOCAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
4	- SEPARATE TOLL BOARDS			\$0		\$0	\$0			\$0	\$0						
5	- DSA BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
6	- DSB BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
7	- DIRECTORY ASSISTANCE BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
8	- TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
9	SERVICE OBSERVING TOLL MOU'S			\$0		\$0	\$0			\$0	\$0						
10	PROCESSOR REAL TIME - RTA			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
11	PROCESSOR REAL TIME - TSPS COMPLEX			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
13	REL MOU'S - OTHER			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	20.63%			3.00%	9.70%				0.00%	66.67%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	20.60%			4.20%	9.92%				0.00%	65.28%	
17	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0 LN 2		\$0	\$0			\$0	\$0				\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0 LN 3		\$0	\$0			\$0	\$0						
23	SEPARATE DSA BOARDS			\$0 LN 4		\$0	\$0			\$0	\$0				\$0	\$0	
24	SEPARATE DSB BOARDS			\$0 LN 5		\$0	\$0			\$0	\$0				\$0	\$0	
25	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
27	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
30	INTERCEPT			\$0 SLU		\$0	\$0			\$0	\$0				\$0	\$0	
31	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0			\$0	\$0						
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
33	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0 LN 8		\$0	\$0			\$0	\$0						
36	EXCHANGE			\$0 DIRECT		\$0	\$0			\$0	\$0					\$0	
37	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
39	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
42	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
43	OTHER			\$0 LN 10+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
44	SUBTOTAL TSPS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
45	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT	2210	2.0														
43	ACCESS		2.1		\$0 LN 11+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
44	NON ACCESS		2.2		\$0 DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
45	OTHER		2.3		\$0 LN 12+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION				0.00%	0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
	LOCAL SWITCHING EQUIPMENT	2210	3.0														
48	ACCESS		3.1	\$482,070	LN 13	\$0	\$99,470			\$14,443	\$46,766				\$0	\$321,391	
49	EQUAL ACCESS		3.2		\$0 S-6,LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
50	SUBTOTAL LOCAL SWITCHING			\$482,070		\$0	\$99,470			\$14,443	\$46,766				\$0	\$321,391	
51	% DISTRIBUTION			100.00%		0.00%	20.63%			3.00%	9.70%				0.00%	66.67%	
52	TOTAL SWITCHING EQUIPMENT			\$482,070		\$0	\$99,470			\$14,443	\$46,766				\$0	\$321,391	\$0
53	% DISTRIBUTION			100.00%		0.00%	20.63%			3.00%	9.70%				0.00%	66.67%	\$0
	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$133,764	AL-1,LN12	\$0	\$0	\$0	\$126,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,717
56	EXCH TRUNK - EAS		4.121	\$29,188	DIRECT										\$0	\$0	\$29,188
57	4.11D - DSL EQUIP		4.11 DSL	\$44,629	DIRECT	\$0	\$0	\$0	\$44,629	\$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	\$264,561	AL-1,LN 2	\$0	\$65,072	\$0	\$4,271	\$4,706	\$17,028	\$0	\$0	\$0	\$0	\$0	\$173,483
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$7,645	DIRECT	\$0	\$0	\$0	\$7,645	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$479,787		\$0	\$65,072	\$0	\$182,592	\$4,706	\$17,028	\$0	\$0	\$0	\$0	\$0	\$210,388
63	% DISTRIBUTION			100.00%		0.00%	13.56%	0.00%	38.06%	0.98%	3.55%	0.00%	0.00%	0.00%	0.00%	43.85%	
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$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	\$171,455	AL-1,LN14	\$0	\$0	\$0	\$171,455	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$36,485	AL-1,LN6	\$0	\$21,810	\$0	\$1,377	\$2,879	\$10,419	\$0	\$0	\$0	\$0	\$0	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$207,940		\$0	\$21,810	\$0	\$172,832	\$2,879	\$10,419	\$0	\$0	\$0	\$0	\$0	\$0
71	% DISTRIBUTION			100.00%		0.00%	10.49%	0.00%	83.12%	1.38%	5.01%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$0	LN 15+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
74	CLOSED END WATS		4.32	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76	% 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%	
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$687,727		\$0	\$86,882	\$0	\$355,424	\$7,585	\$27,447	\$0	\$0	\$0	\$0	\$210,388	\$0
79	% DISTRIBUTION			100.00%		0.00%	12.63%	0.00%	51.68%	1.10%	3.99%	0.00%	0.00%	0.00%	0.00%	30.59%	\$0
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$1,169,797		\$0	\$186,353	\$0	\$355,424	\$22,028	\$74,213	\$0	\$0	\$0	\$0	\$531,779	\$0
81	% DISTRIBUTION			100.00%		0.00%	15.93%	0.00%	30.38%	1.88%	6.34%	0.00%	0.00%	0.00%	0.00%	45.46%	\$0

PYCOS Quincy (GA) Telephone Co.

S-5,1of1

## INFORMATION ORIG/TERM AND C&amp;WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%	25.00%			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%	24.60%	0.00%	1.61%	1.78%	6.44%	0.00%	0.00%	0.00%	0.00%	65.57%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.00%	0.00%	94.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.77%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	60.64%	0.00%	3.78%	12.65%	22.93%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	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	\$0
INFORMATION ORIGINATION/TERMINATION																	
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES																	
19	SUBSCRIBER LINE - JOINT		2410	\$2,226,697	LN 3	\$0	\$547,687	\$0	\$35,951	\$39,609	\$143,319	\$0	\$0	\$0	\$0	\$1,460,133	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$2,226,697		\$0	\$547,687	\$0	\$35,951	\$39,609	\$143,319	\$0	\$0	\$0	\$0	\$1,460,133	
22	EXCHANGE WIDEBAND - JOINT			\$233,680	LN 4	\$0	\$0	\$0	\$220,198	\$0	\$0	\$0	\$0	\$0	\$0	\$13,482	
23	EXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$233,680		\$0	\$0	\$0	\$220,198	\$0	\$0	\$0	\$0	\$0	\$0	\$13,482	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$10,666	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,666	
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$10,666		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,666	
28	INTEREXCHANGE WIDEBAND			\$63,999	LN 5	\$0	\$0	\$0	\$63,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$63,999		\$0	\$0	\$0	\$63,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$13,333	LN 6	\$0	\$8,086	\$0	\$503	\$1,686	\$3,058	\$0	\$0	\$0	\$0	\$0	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$13,333		\$0	\$8,086	\$0	\$503	\$1,686	\$3,058	\$0	\$0	\$0	\$0	\$0	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$2,548,375		\$0	\$555,772	\$0	\$320,651	\$41,295	\$146,376	\$0	\$0	\$0	\$0	\$1,484,280	\$0
43	% DISTRIBUTION			100.00%		0.00%	21.81%	0.00%	12.58%	1.62%	5.74%	0.00%	0.00%	0.00%	0.00%	58.24%	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	21.81%	0.00%	12.58%	1.62%	5.74%	0.00%	0.00%	0.00%	0.00%	58.24%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	67.66%			0.00%	32.34%				0.00%	0.00%	
4	OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE	2002															
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$29,022	LN 1+DIRECT	\$0	\$5,793	\$0	\$5,277	\$494	\$1,722	\$0	\$0	\$0	\$0	\$15,736	\$0
15	TOTAL TPUC - SHORT TERM			\$29,022		\$0	\$5,793	\$0	\$5,277	\$494	\$1,722	\$0	\$0	\$0	\$0	\$15,736	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$29,022		\$0	\$5,793	\$0	\$5,277	\$494	\$1,722	\$0	\$0	\$0	\$0	\$15,736	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT											\$0	\$0
31	OTHER			\$2,360	LN 2+DIRECT	\$0	\$515	\$0	\$297	\$38	\$136	\$0	\$0	\$0	\$0	\$1,375	\$0
32	TOTAL			\$2,360		\$0	\$515	\$0	\$297	\$38	\$136	\$0	\$0	\$0	\$0	\$1,375	\$0
32	% DISTRIBUTION			100.00%		0.00%	21.81%	0.00%	12.58%	1.62%	5.74%	0.00%	0.00%	0.00%	0.00%	58.24%	\$0
33	INVESTMENT IN NONAFFILIATED COMPANIES	1402															
34	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	OTHER NONCURRENT ASSETS	1410		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0			\$0	\$0			\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Quincy (GA) Telephone Co.

S-7,1of1

## ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	15.93%	0.00%	30.38%	1.88%	6.34%	0.00%	0.00%	0.00%	0.00%	45.46%	\$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%	21.81%	0.00%	12.58%	1.62%	5.74%	0.00%	0.00%	0.00%	0.00%	58.24%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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			\$150,672	LN 1+DIRECT	\$0	\$30,073	\$0	\$27,397	\$2,566	\$8,939	\$0	\$0	\$0	\$0	\$81,697	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$479,934	S-4, LN53+DIR	\$0	\$99,030	\$0	\$0	\$14,379	\$46,558	\$0	\$0	\$0	\$0	\$319,967	\$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			\$539,928	S-4, LN79+DIR	\$0	\$68,210	\$0	\$279,040	\$5,955	\$21,549	\$0	\$0	\$0	\$0	\$165,174	\$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			\$2,159,672	LN 4+DIRECT	\$0	\$471,001	\$0	\$271,742	\$34,996	\$124,050	\$0	\$0	\$0	\$0	\$1,257,883	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$3,330,206		\$0	\$668,314	\$0	\$578,179	\$57,896	\$201,095	\$0	\$0	\$0	\$0	\$1,824,721	\$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		-\$3,691	LN 1+DIRECT	\$0	-\$737	\$0	-\$671	-\$63	-\$219	\$0	\$0	\$0	\$0	-\$2,001	\$0
28	CENTRAL OFFICE EQUIP			-\$47,161	LN 2+DIRECT	\$0	-\$7,513	\$0	-\$14,329	-\$888	-\$2,992	\$0	\$0	\$0	\$0	-\$21,439	\$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			-\$104,241	LN 4+DIRECT	\$0	-\$22,734	\$0	-\$13,116	-\$1,689	-\$5,988	\$0	\$0	\$0	\$0	-\$60,714	\$0
31	UNDISTRIBUTED			-\$22,417	LN 5+DIRECT	\$0	-\$4,474	\$0	-\$4,076	-\$382	-\$1,330	\$0	\$0	\$0	\$0	-\$12,155	\$0
32	TOTAL NET DEFERRED INCOME TAX			-\$177,510		\$0	-\$35,458	\$0	-\$32,193	-\$3,022	-\$10,528	\$0	\$0	\$0	\$0	-\$96,310	\$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			\$58	S-2, LN 10	\$0	\$12	\$0	\$11	\$1	\$3	\$0	\$0	\$0	\$0	\$31	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$477	S-3, LN 3	\$0	\$104	\$0	\$81	\$19	\$31	\$1	\$0	\$0	\$0	\$241	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$535		\$0	\$116	\$0	\$92	\$20	\$34	\$1	\$0	\$0	\$0	\$272	\$0



S-8, 1 of 1

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	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$1,312	S-9,LN 7	\$0	\$262	\$0	\$238	\$22	\$78	\$0	\$0	\$0	\$0	\$711	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$18,360	S-9,LN 8	\$0	\$3,664	\$0	\$3,338	\$313	\$1,089	\$0	\$0	\$0	\$0	\$9,955	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$31,652	S-9,LN 15	\$0	\$5,042	\$0	\$9,617	\$596	\$2,008	\$0	\$0	\$0	\$0	\$14,389	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$29,443	S-9,LN 25	\$0	\$6,421	\$0	\$3,705	\$477	\$1,691	\$0	\$0	\$0	\$0	\$17,149	\$0
7	OTHER PLANT EXPENSE	6510		\$249	S-10,LN 11	\$0	\$50	\$0	\$45	\$4	\$15	\$0	\$0	\$0	\$0	\$135	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$78,936	S-10,LN 13	\$0	\$15,755	\$0	\$14,353	\$1,344	\$4,683	\$0	\$0	\$0	\$0	\$42,800	\$0
9	ACCESS / USF EXPENSE	6540		\$7,654	S-10,LN 14	\$0	\$7,518	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$27,902	S-11,LN 12	\$0	\$8,654	\$0	\$2,843	\$2,023	\$2,630	\$278	\$0	\$0	\$0	\$11,475	\$0
11	SERVICES EXPENSE	6620		\$13,660	S-11,LN 44	\$0	\$3,709	\$0	\$334	\$2,859	\$774	\$65	\$0	\$0	\$0	\$5,919	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$76,889	S-12,LN 11+12	\$0	\$18,380	\$0	\$12,711	\$3,007	\$4,856	\$141	\$0	\$0	\$0	\$37,794	\$0
14	SUBTOTAL OPERATING EXPENSES			\$266,056		\$0	\$69,455	\$0	\$47,184	\$10,782	\$17,824	\$484	\$0	\$0	\$0	\$140,328	\$0
15	% DISTRIBUTION			100.00%		0.00%	24.28%	0.00%	16.49%	3.77%	6.23%	0.17%	0.00%	0.00%	0.00%	49.06%	\$0
16	DEPRECIATION AND AMORTIZATION	6560		\$276,624	S-10,LN 22+29	\$0	\$52,387	\$0	\$66,966	\$4,172	\$14,772	\$0	\$0	\$0	\$0	\$138,327	\$0
17	OTHER OPERATING TAX	7240		\$8,087	S-12,LN 33	\$0	\$1,614	\$0	\$1,470	\$138	\$480	\$0	\$0	\$0	\$0	\$4,385	\$0
18	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		-\$690	S-10,LN 37	\$0	-\$150	\$0	-\$87	-\$11	-\$40	\$0	\$0	\$0	\$0	-\$402	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$570,077		\$0	\$123,306	\$0	\$115,534	\$15,081	\$33,035	\$484	\$0	\$0	\$0	\$282,638	\$0
	% DISTRIBUTION			100.00%		0.00%	21.63%	0.00%	20.27%	2.65%	5.79%	0.08%	0.00%	0.00%	0.00%	49.58%	\$0
22	NON OPERATING EXPENSE			7370													
23	ABANDONED CONSTRUCTION			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
27	UNCOLLECTIBLES																
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Pre-9/6/95)	7340		\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Quincy (GA) Telephone Co.

S-9,1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3, LN 11	0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	15.93%	0.00%	30.38%	1.88%	6.34%	0.00%	0.00%	0.00%	0.00%	45.46%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 11	\$0	\$0			\$0	\$0					\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP	2310			\$0 S-5, LN 12	\$0	\$0			\$0	\$0					\$0	\$0
5	OTHER IOT EQUIPMENT	2310			\$0 S-5, LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	21.81%	0.00%	12.58%	1.62%	5.74%	0.00%	0.00%	0.00%	0.00%	58.24%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$1,312	LN 1+DIRECT	\$0	\$262	\$0	\$238	\$22	\$78	\$0	\$0	\$0	\$0	\$711	\$0
8	GENERAL SUPPORT	6120		\$18,360	LN 1+DIRECT	\$0	\$3,664	\$0	\$3,338	\$313	\$1,089	\$0	\$0	\$0	\$0	\$9,955	\$0
9	TOTAL GENERAL SUPPORT EXP			\$19,671		\$0	\$3,926	\$0	\$3,577	\$335	\$1,167	\$0	\$0	\$0	\$0	\$10,666	\$0
10	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$7,461	LN 2+DIRECT	\$0	\$1,189	\$0	\$2,267	\$141	\$473	\$0	\$0	\$0	\$0	\$3,392	\$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		\$24,190	LN 2+DIRECT	\$0	\$3,854	\$0	\$7,350	\$456	\$1,535	\$0	\$0	\$0	\$0	\$10,997	\$0
14	UNDISTRIBUTED				\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$31,652		\$0	\$5,042	\$0	\$9,617	\$596	\$2,008	\$0	\$0	\$0	\$0	\$14,389	\$0
16	% DISTRIBUTION			100.00%		0.00%	15.93%	0.00%	30.38%	1.88%	6.34%	0.00%	0.00%	0.00%	0.00%	45.46%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0			\$0	\$0				\$0	\$0	
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$29,443	LN 6	\$0	\$6,421	\$0	\$3,705	\$477	\$1,691	\$0	\$0	\$0	\$0	\$17,149	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$29,443		\$0	\$6,421	\$0	\$3,705	\$477	\$1,691	\$0	\$0	\$0	\$0	\$17,149	\$0
26	% DISTRIBUTION			100.00%		0.00%	21.81%	0.00%	12.58%	1.62%	5.74%	0.00%	0.00%	0.00%	0.00%	58.24%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$80,766		\$0	\$15,390	\$0	\$16,898	\$1,408	\$4,866	\$0	\$0	\$0	\$0	\$42,204	\$0
28	% DISTRIBUTION			100.00%		0.00%	19.05%	0.00%	20.92%	1.74%	6.03%	0.00%	0.00%	0.00%	0.00%	52.25%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$61,095		\$0	\$11,463	\$0	\$13,322	\$1,073	\$3,699	\$0	\$0	\$0	\$0	\$31,538	\$0
30	% DISTRIBUTION			100.00%		0.00%	18.76%	0.00%	21.80%	1.76%	6.05%	0.00%	0.00%	0.00%	0.00%	51.62%	\$0

PYCOS Quincy (GA) 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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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	\$50	\$0	\$45	\$4	\$15	\$0	\$0	\$0	\$0	\$135	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$249		\$0	\$50	\$0	\$45	\$4	\$15	\$0	\$0	\$0	\$0	\$135	\$0
12	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$78,936	LN 7+DIRECT	\$0	\$15,755	\$0	\$14,353	\$1,344	\$4,683	\$0	\$0	\$0	\$0	\$42,800	\$0
14	ACCESS / USF EXPENSE	6540		\$7,654	DIRECT	\$0	\$7,518	\$0	\$0	\$136	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$14,758	S-3,LN 11	\$0	\$2,946	\$0	\$2,683	\$251	\$876	\$0	\$0	\$0	\$0	\$8,002	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$4,674	S-4,LN 53	\$0	\$964	\$0	\$0	\$140	\$453	\$0	\$0	\$0	\$0	\$3,116	\$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			\$78,356	S-4,LN 79	\$0	\$9,899	\$0	\$40,495	\$864	\$3,127	\$0	\$0	\$0	\$0	\$23,971	\$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			\$155,890	S-5,LN 43	\$0	\$33,998	\$0	\$19,615	\$2,526	\$8,954	\$0	\$0	\$0	\$0	\$90,797	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$253,678		\$0	\$47,807	\$0	\$62,794	\$3,782	\$13,410	\$0	\$0	\$0	\$0	\$125,886	\$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			\$253,678		\$0	\$47,807	\$0	\$62,794	\$3,782	\$13,410	\$0	\$0	\$0	\$0	\$125,886	\$0
25	% DISTRIBUTION			100.00%		0.00%	18.85%	0.00%	24.75%	1.49%	5.29%	0.00%	0.00%	0.00%	0.00%	49.62%	\$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		\$22,946	LN 5+DIRECT	\$0	\$4,580	\$0	\$4,172	\$391	\$1,361	\$0	\$0	\$0	\$0	\$12,442	\$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			\$22,946		\$0	\$4,580	\$0	\$4,172	\$391	\$1,361	\$0	\$0	\$0	\$0	\$12,442	\$0
32	% DISTRIBUTION			100.00%		0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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		\$690	S-5,LN 43+DIR	\$0	\$150	\$0	\$87	\$11	\$40	\$0	\$0	\$0	\$0	\$402	\$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			\$690		\$0	\$150	\$0	\$87	\$11	\$40	\$0	\$0	\$0	\$0	\$402	\$0

PYCOS Quincy (GA) Telephone Co.

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SW/S - OPERATOR SERVICES EXCL DA				\$0 INPUT	\$0	\$0			\$0	\$0					\$0	\$0
2	SW/S - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0			\$0	\$0					\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	9.13%			1.21%	4.36%					85.31%	
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	40.35%	0.00%	0.00%	7.30%	4.32%		0.00%	0.00%	0.00%	48.03%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	46.60%	0.00%	18.47%	15.91%	17.22%		1.81%	0.00%			
6	PAYSTATION REVENUE				\$0 INPUT	\$0	\$0			\$0	\$0					\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.95%	0.00%	0.29%	18.53%	0.01%		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			
10	IX CARRIER BILLING INQUIRY CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0			
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	35.81%	0.00%	14.19%	22.77%	24.64%		2.59%	0.00%			
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$27,902	INPUT	\$0	\$8,654	\$0	\$2,843	\$2,023	\$2,630		\$278	\$0	\$0	\$0	\$11,475
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621		\$0 LN 1+DIRECT	\$0	\$0			\$0	\$0					\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$342	DIRECT	\$0	\$0			\$342	\$0					\$0	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED				\$0 DIRECT												\$0
18	- TWX				\$0 DIRECT										\$0		
19	- ALPHA				\$0 LN 3	\$0	\$0			\$0	\$0				\$0		\$0
20	- FOREIGN				\$0 DIRECT	\$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				1.11	\$32	DIRECT	\$32									
25	- OTHER				1.12	\$220	LN 7	\$0	\$13	\$0	\$1	\$41	\$0	\$1	\$0	\$0	\$165
26	- END USER PAYMENT & COLLECTION				1.2	\$1,738	LN 4	\$0	\$701	\$0	\$0	\$127	\$75	\$0	\$0	\$0	\$835
27	- END USER BILLING INQUIRY				1.3	\$2,359	LN 8	\$0	\$150	\$0	\$4	\$80	\$0	\$3	\$0	\$0	\$2,121
28	- IX CARRIER SVC ORDER PROCESSING				1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION				1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY				1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION				1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$4,349		\$0	\$897	\$0	\$5	\$248	\$75		\$4	\$0	\$0	\$0	\$3,121
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING				2.11	\$219	AL-1, LN16	\$0	\$38		\$93	\$6				\$0	\$83
36	- LOCAL MESSAGE PROCESSING				2.12	\$0	DIRECT									\$0	\$0
37	- OTHER BILLING & COLLECTION				2.2	\$3,479	AL-1, LN18, LN19	\$0	\$1,038	\$0	\$0	\$1,148	\$72	\$0	\$0	\$0	\$1,221
38	- END USER COMMON LINE				2.3	\$183	DIRECT	\$0	\$183	\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)				2.4	\$1,725	LN 11	\$0	\$618	\$0	\$245	\$393	\$425	\$45	\$0	\$0	\$1,304
40	SUBTOTAL CUSTOMER SERVICES			\$5,606		\$0	\$1,876	\$0	\$245	\$1,633	\$503		\$45	\$0	\$0	\$0	\$1,495
41	TOTAL CAT 1 AND CAT 2			\$9,955	LN 32+LN 40	\$0	\$2,773	\$0	\$250	\$1,881	\$578		\$48	\$0	\$0	\$0	\$4,425
42	% DISTRIBUTION			100.00%		0.00%	27.85%	0.00%	2.51%	18.90%	5.81%		0.48%	0.00%	0.00%	0.00%	44.45%
43	ALL OTHER CUSTOMER SERVICE		6623		3	\$3,363	LN 42+DIRECT	\$0	\$937	\$0	\$84	\$636	\$195	\$16	\$0	\$0	\$1,495
44	TOTAL SERVICES EXPENSE			\$13,660		\$0	\$3,709	\$0	\$334	\$2,859	\$774		\$65	\$0	\$0	\$0	\$5,919
45	% DISTRIBUTION			100.00%		0.00%	27.15%	0.00%	2.45%	20.93%	5.67%		0.47%	0.00%	0.00%	0.00%	43.33%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$41,562	LN 12+LN 44	\$0	\$12,363	\$0	\$3,177	\$4,881	\$3,404		\$343	\$0	\$0	\$0	\$17,394
47	% DISTRIBUTION			100.00%		0.00%	29.75%	0.00%	7.64%	11.74%	8.19%		0.82%	0.00%	0.00%	0.00%	41.85%

PYCOS Quincy (GA) Telephone Co.

S-12,1of1

## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	21.80%	0.00%	16.99%	4.02%	6.49%	0.19%	0.00%	0.00%	0.00%	50.52%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	19.96%	0.00%	18.18%	1.70%	5.93%	0.00%	0.00%	0.00%	0.00%	54.22%	\$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%	32.34%				0.00%	0.00%	\$0
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	19.56%	0.00%	21.24%	1.57%	5.53%	0.00%	0.00%	0.00%	0.00%	52.10%	\$0
	CORPORATE OPERATIONS EXPENSE																
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$2,072	DIRECT	\$0	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$74,817	LN 1	\$0	\$16,308	\$0	\$12,711	\$3,007	\$4,856	\$141	\$0	\$0	\$0	\$37,794	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$76,889		\$0	\$18,380	\$0	\$12,711	\$3,007	\$4,856	\$141	\$0	\$0	\$0	\$37,794	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.90%	0.00%	16.53%	3.91%	6.32%	0.18%	0.00%	0.00%	0.00%	49.15%	\$0
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0			\$0	\$0				\$0	\$0	\$0
	INTEREST AND RELATED ITEMS	7500															
16	CAPITAL LEASES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT												\$0
20	TOTAL		1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	BASIS FOR ACTUAL INCOME TAX ALLOCATION																
21	TOTAL OPERATING REVENUES			\$669,958	RECORDS	\$0	\$142,840	\$0	\$136,749	\$16,647	\$38,564	\$484	\$0	\$0	\$0	\$334,674	
22	LESS: OPERATING EXPENSE AND TAX			\$570,120	VARIOUS	\$0	\$123,306	\$0	\$115,534	\$15,082	\$33,040	\$484	\$0	\$0	\$0	\$282,674	
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	-\$1,624	\$0	-\$1,764	-\$130	-\$460	\$0	\$0	\$0	\$0	-\$4,326	
27	NET TAXABLE INCOME			\$108,141		\$0	\$21,159	\$0	\$22,978	\$1,695	\$5,983	\$0	\$0	\$0	\$0	\$56,325	
28	% DISTRIBUTION			100.00%		0.00%	19.57%	0.00%	21.25%	1.57%	5.53%	0.00%	0.00%	0.00%	0.00%	52.09%	
	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		\$11,359	LN 28	\$0	\$2,222	\$0	\$2,414	\$178	\$628	\$0	\$0	\$0	\$0	\$5,916	
32	OPERATING STATE & LOCAL INCOME TAX	7230		-\$99	LN 28	\$0	-\$19	\$0	-\$21	-\$2	-\$5	\$0	\$0	\$0	\$0	-\$51	
33	OPERATING TAXES - OTHER	7240		\$8,087	LN 2+DIRECT	\$0	\$1,614	\$0	\$1,470	\$138	\$480	\$0	\$0	\$0	\$0	\$4,385	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		-\$17,798	LN 28	\$0	-\$3,482	\$0	-\$3,782	-\$279	-\$985	\$0	\$0	\$0	\$0	-\$9,270	
35	TOTAL OPERATING TAXES			\$1,549		\$0	\$335	\$0	\$81	\$35	\$118	\$0	\$0	\$0	\$0	\$979	\$0

PYCOS Quincy (GA) 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	\$496	SPF	\$0	\$122	\$0	\$8	\$9	\$32	\$0	\$0	\$0	\$0	\$325	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.60%	0.00%	1.61%	1.78%	6.44%	0.00%	0.00%	0.00%	0.00%	65.57%	
3	ALLOCATED LOOPS - CWF	\$496	SPF	\$0	\$122	\$0	\$8	\$9	\$32	\$0	\$0	\$0	\$0	\$325	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.60%	0.00%	1.61%	1.78%	6.44%	0.00%	0.00%	0.00%	0.00%	65.57%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$106	TOLL MOU	\$0	\$63	\$0	\$4	\$8	\$30	\$0	\$0	\$0	\$0	\$0	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	59.78%	0.00%	3.77%	7.89%	28.56%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$356	CMM	\$0	\$216	\$0	\$13	\$45	\$82	\$0	\$0	\$0	\$0	\$0	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	60.64%	0.00%	3.78%	12.65%	22.93%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$52	WB CKTS	\$0	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$0	\$3	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	94.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.77%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$26	WB CKTS	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$2	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	94.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.77%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$25	WB CKTS Less	\$0	\$0	\$0	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$9,953	DIRECT	\$0	\$1,715			\$4,198	\$265					\$3,775	
16	PERCENT DISTRIBUTION	100.00%		0.00%	17.23%			42.18%	2.66%					37.93%	
17	ALLOCATED USERS	\$1,119		\$0	\$121	\$0	\$0	\$297	\$19	\$0	\$0	\$0	\$0	\$682	\$0
18	PERCENT DISTRIBUTION	100.00%		0.00%	10.81%	0.00%	0.00%	26.54%	1.70%	0.00%	0.00%	0.00%	0.00%	60.95%	\$0
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			31.35%	1.98%					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	\$80,766	S-9, LN 27	\$0	\$15,390	\$0	\$16,898	\$1,408	\$4,866	\$0	\$0	\$0	\$0	\$42,204	
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$86,839	VARIOUS	\$0	\$23,323	\$0	\$14,398	\$1,485	\$4,698	\$0	\$0	\$0	\$0	\$42,935	
3	CUSTOMER OPERATIONS EXP - MARKETING	\$27,902	S-11, LN 12	\$0	\$8,654	\$0	\$2,843	\$2,023	\$2,630	\$278	\$0	\$0	\$0	\$11,475	
4	CUSTOMER OPERATIONS EXP - SERVICES	\$13,660	S-11, LN 44	\$0	\$3,709	\$0	\$334	\$2,859	\$774	\$65	\$0	\$0	\$0	\$5,919	
5	CORPORATE OPERATIONS EXPENSE	\$76,889	S-12, LN 13	\$0	\$18,380	\$0	\$12,711	\$3,007	\$4,856	\$141	\$0	\$0	\$0	\$37,794	
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)	\$11,359	S-12, LN 29 + 31	\$0	\$2,222	\$0	\$2,414	\$178	\$628	\$0	\$0	\$0	\$0	\$5,916	
10	STATE INCOME TAX (ACTUAL)	-\$99	S-12, LN 32	\$0	-\$19	\$0	-\$21	-\$2	-\$5	\$0	\$0	\$0	\$0	-\$51	
11	OTHER OPERATING TAX	\$8,087	S-12, LN 33	\$0	\$1,614	\$0	\$1,470	\$138	\$480	\$0	\$0	\$0	\$0	\$4,385	
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	GROSS RECEIPTS TAX (ACTUAL)	\$331	RECORDS	\$0	\$0	\$0	\$0	\$6	\$93	\$1	\$0	\$0	\$0	\$230	
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	\$305,734		\$0	\$73,273	\$0	\$51,047	\$11,102	\$19,020	\$485	\$0	\$0	\$0	\$150,807	
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	CASH WORKING CAPITAL	\$12,564		\$0	\$3,011	\$0	\$2,098	\$456	\$782	\$20	\$0	\$0	\$0	\$6,198	
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	\$12,564		\$0	\$3,011	\$0	\$2,098	\$456	\$782	\$20	\$0	\$0	\$0	\$6,198	

PYCOS Quincy (GA) Telephone Co.

47	FROZEN MAG SHIFT	\$0	\$10,782	\$0	\$0	\$0	\$0	\$0	\$0	(\$17,817)	\$6,774	\$0	\$261			
48	POST MAG REVENUE REQUIREMENT	\$308,630	\$139,679	\$0	\$0	\$0	\$0	\$128,897	\$0	\$3,372	\$0	\$149,955	\$0	\$3,358	\$0	\$12,266

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		B&C	WBI	OPERATOR			
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	CHANNEL TRANSPORT				CHANNEL TERM	MILEAGE FACILITY	
1		NET INVESTMENT FOR SETTLEMENTS	\$367,327	(NOTE A)	\$0	\$157,309	\$10,094	\$0	\$0	\$6,185	\$1,909	\$733	\$107,116	\$53,915	\$16,136	\$8	\$13,922	\$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	\$41,324	LN 1*LN 2	\$0	\$17,697	\$1,136	\$0	\$0	\$696	\$215	\$82	\$12,051	\$6,065	\$1,815	\$1	\$1,566	\$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	\$41,324	LN 3-LN 4	\$0	\$17,697	\$1,136	\$0	\$0	\$696	\$215	\$82	\$12,051	\$6,065	\$1,815	\$1	\$1,566	\$0
6		FEDERAL INCOME TAX	\$24,076	LN 30	\$0	\$10,317	\$739	\$0	\$0	\$400	\$125	\$48	\$6,996	\$3,488	\$1,060	\$1	\$901	\$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	\$24,076	LN 6-LN 7	\$0	\$10,317	\$739	\$0	\$0	\$400	\$125	\$48	\$6,996	\$3,488	\$1,060	\$1	\$901	\$0
9		STATE AND LOCAL INCOME TAX	\$4,391	LN 36	\$0	\$1,882	\$135	\$0	\$0	\$73	\$23	\$9	\$1,276	\$636	\$193	\$0	\$164	\$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	\$4,391	LN 9-LN 10	\$0	\$1,882	\$135	\$0	\$0	\$73	\$23	\$9	\$1,276	\$636	\$193	\$0	\$164	\$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	\$238,840	A-8, LN 20	\$0	\$99,001	\$11,808	\$0	\$0	\$4,166	\$1,055	\$480	\$64,383	\$36,301	\$8,916	\$3,357	\$9,374	\$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	\$308,630		\$0	\$128,897	\$13,818	\$0	\$0	\$5,335	\$1,418	\$618	\$84,705	\$46,491	\$11,985	\$3,358	\$12,005	\$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	\$308,630	LN16+LN17	\$0	\$128,897	\$13,818	\$0	\$0	\$5,335	\$1,418	\$618	\$84,705	\$46,491	\$11,985	\$3,358	\$12,005	\$0
		SPECIAL ACCESS INCLUDING WBI															\$155,186	
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$41,324	LN 3	\$0	\$17,697	\$1,136	\$0	\$0	\$696	\$215	\$82	\$12,051	\$6,065	\$1,815	\$1	\$1,566	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 14+16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$3,388)	A-12, LN 21	\$0	(\$1,464)	(\$238)	\$0	\$0	(\$47)	(\$18)	(\$6)	(\$941)	(\$413)	(\$154)	(\$0)	(\$107)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$3,388)	LN21+LN22	\$0	(\$1,464)	(\$238)	\$0	\$0	(\$47)	(\$18)	(\$6)	(\$941)	(\$413)	(\$154)	(\$0)	(\$107)	\$0
24		RETURN LESS INCOME ADJ	\$44,712	LN20-LN23	\$0	\$19,161	\$1,373	\$0	\$0	\$743	\$233	\$88	\$12,992	\$6,478	\$1,969	\$1	\$1,673	\$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	\$44,712		\$0	\$19,161	\$1,373	\$0	\$0	\$743	\$233	\$88	\$12,992	\$6,478	\$1,969	\$1	\$1,673	\$0
27		FEDERAL TAXABLE INCOME	\$44,712		\$0	\$19,161	\$1,373	\$0	\$0	\$743	\$233	\$88	\$12,992	\$6,478	\$1,969	\$1	\$1,673	\$0
28	0.35	FEDERAL INCOME TAX	\$24,076	LN 27*FTR	\$0	\$10,317	\$739	\$0	\$0	\$400	\$125	\$48	\$6,996	\$3,488	\$1,060	\$1	\$901	\$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	\$24,076	LN28-LN29	\$0	\$10,317	\$739	\$0	\$0	\$400	\$125	\$48	\$6,996	\$3,488	\$1,060	\$1	\$901	\$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	\$68,787		\$0	\$29,478	\$2,112	\$0	\$0	\$1,143	\$358	\$136	\$19,988	\$9,967	\$3,030	\$2	\$2,574	\$0
33		STATE TAXABLE INCOME	\$68,787		\$0	\$29,478	\$2,112	\$0	\$0	\$1,143	\$358	\$136	\$19,988	\$9,967	\$3,030	\$2	\$2,574	\$0
34	0.06	STATE INCOME TAX	\$4,391	LN 33*STR	\$0	\$1,882	\$135	\$0	\$0	\$73	\$23	\$9	\$1,276	\$636	\$193	\$0	\$164	\$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	\$4,391	LN34-LN35	\$0	\$1,882	\$135	\$0	\$0	\$73	\$23	\$9	\$1,276	\$636	\$193	\$0	\$164	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$23,033		\$0	\$9,871	\$707	\$0	\$0	\$383	\$120	\$45	\$6,693	\$3,337	\$1,015	\$1	\$862	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$2,023)		\$0	(\$867)	(\$62)	\$0	\$0	(\$34)	(\$11)	(\$4)	(\$588)	(\$293)	(\$89)	(\$0)	(\$76)	\$0

PYCOS Quincy (GA) Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$81,292	A-3,LN 4	\$0	\$35,113	\$5,700	\$0	\$0	\$1,136	\$437	\$140	\$22,584	\$9,904	\$3,696	\$24	\$2,557	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$99,470	A-4,LN 21+25			\$99,470	\$0		\$0		\$0					\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4,LN 17			\$0	\$0	\$0	\$0							\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$442,306	A-4,LN 41	\$0	\$65,072		\$0		\$19,827		\$1,983	\$137,963	\$172,832		\$0	\$44,629	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0				\$0						
6	2410	CABLE AND WIRE FACILITIES	\$876,424	A-5,LN 21	\$0	\$547,687		\$0		\$7,630	\$456	\$256,149		\$64,502	\$0	\$0	\$0	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$29,894	A-3,LN 15	\$0	\$12,916	\$2,097	\$0	\$0	\$418	\$161	\$51	\$8,307	\$3,643	\$1,360	\$0	\$941	\$0
9		TOTAL PLANT IN SERVICE	\$1,529,387		\$0	\$660,789	\$107,267	\$0	\$0	\$21,381	\$8,228	\$2,630	\$425,004	\$186,379	\$69,558	\$24	\$48,127	\$0
10		% DISTRIBUTION	100.000%		0.000%	43.206%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.789%	12.187%	4.548%	0.002%	3.147%	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	\$11,070	A-6,LN 13	\$0	\$4,783	\$776	\$0	\$0	\$155	\$60	\$19	\$3,076	\$1,349	\$503	\$0	\$348	\$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.	\$1,540,456		\$0	\$665,571	\$108,043	\$0	\$0	\$21,536	\$8,287	\$2,649	\$428,080	\$187,728	\$70,062	\$24	\$48,475	\$0
16		% DISTRIBUTION	100.000%		0.000%	43.206%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.789%	12.187%	4.548%	0.002%	3.147%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$1,246,493	A-7,LN 9	\$0	\$540,060	\$103,059	\$0	\$0	\$16,369	\$6,775	\$2,042	\$341,358	\$142,690	\$57,277	\$17	\$36,846	\$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	(\$67,650)	A-7,LN 28	\$0	(\$29,329)	(\$4,709)	\$0	\$0	(\$939)	(\$366)	(\$116)	(\$18,807)	(\$8,181)	(\$3,091)	(\$1)	(\$2,113)	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$207	A-7,LNS 30-3	\$0	\$89	\$15	\$0	\$0	\$3	\$1	\$0	\$58	\$25	\$9	\$0	\$7	\$0
24		NET TELEPHONE PLANT	\$361,406		\$0	\$154,751	\$9,678	\$0	\$0	\$6,102	\$1,877	\$722	\$105,471	\$53,194	\$15,867	\$8	\$13,736	\$0
25		% DISTRIBUTION	100.000%		0.000%	42.819%	2.678%	0.000%	0.000%	1.689%	0.519%	0.200%	29.183%	14.719%	4.390%	0.002%	3.801%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$812	A-3,LN 16	\$0	\$351	\$57	\$0	\$0	\$11	\$4	\$1	\$226	\$99	\$37	\$0	\$26	\$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	\$5,109	A-3,LN 10	\$0	\$2,207	\$358	\$0	\$0	\$71	\$27	\$9	\$1,420	\$623	\$232	\$0	\$161	\$0
31		NET TELEPHONE PLANT,M&S AND CASH WORKING CAPITAL	\$367,327		\$0	\$157,309	\$10,094	\$0	\$0	\$6,185	\$1,909	\$733	\$107,116	\$53,915	\$16,136	\$8	\$13,922	\$0
32		% DISTRIBUTION	100.000%		0.000%	42.825%	2.748%	0.000%	0.000%	1.684%	0.520%	0.199%	29.161%	14.678%	4.393%	0.002%	3.790%	0.000%



PYCOS Quincy (GA) 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	CL CAPPED	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
		BASIS FOR GENERAL SUPPORT FACILITIES														
1a		CENTRAL OFFICE EQUIPMENT	\$541,777	A-4, LN 42	\$0	\$65,072	\$99,470	\$0	\$0	\$19,827	\$1,983	\$137,963	\$172,832	\$0	\$44,629	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0					\$0	\$0		\$0		
1c		CABLE & WIRE FACILITIES	\$876,424	A-5, LN 23	\$0	\$547,687				\$7,630	\$456	\$256,149	\$64,502	\$0	\$0	
1d		TOTAL	\$1,418,200		\$0	\$612,759	\$99,470	\$0	\$0	\$19,827	\$2,439	\$394,112	\$172,832	\$64,502	\$0	\$44,629
1e		% DISTRIBUTION	100.000%		0.000%	43.207%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.790%	12.187%	4.548%	0.000%
	2110	GENERAL SUPPORT ASSETS														
2		ALLOCATED	\$80,444	LN 1e	\$0	\$34,757	\$5,642	\$0	\$0	\$1,125	\$433	\$138	\$22,355	\$9,803	\$3,659	\$0
3		GENERAL PURPOSE COMPUTERS	\$848	LN 1e & DIRE	\$0	\$356	\$58	\$0	\$0	\$12	\$4	\$1	\$229	\$101	\$38	\$24
4		TOTAL GENERAL SUPPORT ASSETS	\$81,292		\$0	\$35,113	\$5,700	\$0	\$0	\$1,136	\$437	\$140	\$22,584	\$9,904	\$3,696	\$24
5		% DISTRIBUTION	100.000%		0.000%	43.194%	7.012%	0.000%	0.000%	1.398%	0.538%	0.172%	27.781%	12.183%	4.547%	0.029%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$1,499,493		\$0	\$647,873	\$105,170	\$0	\$0	\$20,963	\$8,067	\$2,578	\$416,696	\$182,736	\$68,199	\$24
7		% DISTRIBUTION	100.000%		0.000%	43.206%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.789%	12.187%	4.548%	0.002%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT				0								
9		COE,IOT,CWF,GENERAL SUPPORT														
		AND EQUAL ACCESS EQUIPMENT	\$1,499,493		\$0	\$647,873	\$105,170	\$0	\$0	\$20,963	\$8,067	\$2,578	\$416,696	\$182,736	\$68,199	\$24
10		% DISTRIBUTION	100.000%		0.000%	43.206%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.789%	12.187%	4.548%	0.002%
11	2680	TANGIBLE ASSETS														
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$29,894	LN 10	\$0	\$12,916	\$2,097	\$0	\$0	\$418	\$161	\$51	\$8,307	\$3,643	\$1,360	\$0
16	1220	MATERIALS AND SUPPLIES	\$812	LN 10	\$0	\$351	\$57	\$0	\$0	\$11	\$4	\$1	\$226	\$99	\$37	\$0
17	1402	RTB STOCK	\$0	LN 10	\$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
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$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
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS														
		FOR APPORTIONING PRESUBSCRIPTION	\$784,652		\$0	\$647,873	\$105,170	\$0	\$0	\$20,963	\$8,067	\$2,578				
22		% DISTRIBUTION	100.000%		0.000%	82.568%	13.403%	0.000%	0.000%	2.672%	1.028%	0.329%				
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING														
		CARRIER ACCESS BILLING EXPENSES	\$805,441				\$99,470	\$0	\$0	\$19,827	\$7,630	\$2,439	\$394,112	\$172,832	\$64,502	\$44,629
24		% DISTRIBUTION	100.000%				12.350%	0.000%	0.000%	2.462%	0.947%	0.303%	48.931%	21.458%	8.008%	5.541%

PYCOS Quincy (GA) Telephone Co.

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS														
2		STANDARD WORK SECONDS														
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%						100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%						100%	100%
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%										
		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6						91%		9%				
6	2220	CENTRAL OFFICE EQUIPMENT														
7		OPERATOR SYSTEMS														
8		MANUAL SWITCHBOARDS	\$0	LN 2			\$0		\$0						\$0	\$0
9		AUXILIARY SWITCHBOARDS														
10		- DIRECTORY ASSISTANCE	\$0	DIRECT					\$0							
11		- INTERCEPT	\$0	DIRECT			\$0								\$0	\$0
12		- OTHER	\$0	DIRECT											\$0	\$0
13		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0			\$0	\$0
14		TSPS														
15		- OPERATOR	\$0	LN 3			\$0		\$0						\$0	\$0
16		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0			\$0	\$0
17		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0			\$0	\$0
18		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0			\$0	\$0
19	2210	TANDEM SWITCHING EQUIPMENT														
20		ACCESS	\$0	DIRECT						\$0						
21		NON ACCESS	\$0	DIRECT											\$0	
22		TOTAL TANDEM SWITCH	\$0							\$0					\$0	
23	2210	LOCAL SWITCHING EQUIPMENT														
24		ACCESS	\$99,470	DIRECT			\$99,470									
25		EQUAL ACCESS	\$0	DIRECT				\$0								
26		TOTAL LOCAL SWITCH	\$99,470				\$99,470	\$0								
27		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3 % DISTRIBUTION	\$99,470 100.000%	LN 26			\$99,470 100.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%	\$0 0.000%			\$0 0.000%	\$0 0.000%

PYCOS Quincy (GA) Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$170,676	DIRECT						\$0		\$126,047				\$44,629	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0			\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$0	DIRECT							\$0		\$0				
32		SUBSCRIBER LINE	\$76,989	LN 4/DIRECT	\$0	\$65,072						\$11,916					
33		INTEREXCHANGE CIRCUIT															
34		FURNISHED OTHERS	\$0	DIRECT							\$0		\$0				
35		ACCESS - BASIC	\$194,642	LN 5/DIRECT						\$19,827	\$1,983		\$172,832				
36		ACCESS - SPECIAL	\$0	DIRECT							\$0		\$0				
37		NON ACCESS	\$0	DIRECT												\$0	
38		TOTAL IX CIRCUIT	\$194,642							\$19,827	\$1,983		\$172,832			\$0	
39		HOST/REMOTE CIRCUIT	\$0	DIRECT						\$0			\$0				
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT									\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$442,306		\$0	\$65,072				\$19,827	\$1,983	\$137,963	\$172,832			\$44,629	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$541,777		\$0	\$65,072	\$99,470	\$0	\$0	\$19,827	\$1,983	\$137,963	\$172,832			\$44,629	\$0
43		% DISTRIBUTION	100.000%		0.000%	12.011%	18.360%	0.000%	0.000%	3.660%	0.366%	25.465%	31.901%			8.238%	0.000%
		COE RATIOS															
44		OPERATOR SYSTEMS	0%	LN 17			0%	0%	0%	0%	0%					0%	0%
45		TANDEM SWITCHING	0%	LN 21						0%						0%	
46		LOCAL SWITCHING	100%	LN 25			100%	0%			0%						
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25			100%	0%		0%	0%					0%	
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0%	15%				4%	0%	31%	39%			10%	

PYCOS Quincy (GA) Telephone Co.

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
		ALLOCATION FACTORS														
	1	EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%										
	2	IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8						94%	6%					
	3	2310 INFORMATION ORIG/TERM														
	4	OTHER IOT EQUIPMENT														
	5	COIN PUBLIC TELEPHONE	\$0	DIRECT		\$0										
	6	COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0											
	7	OTHER	\$0	DIRECT		\$0						\$0				
	8	SUBTOTAL	\$0		\$0							\$0				
	9	NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT		\$0						\$0				
	10	TOTAL ORIG/TERM EQUIP	\$0		\$0							\$0				
	11	% DISTRIBUTION	\$0		\$0							\$0				
	12	2410 CABLE AND WIRE FACILITIES														
	13	SUBSCRIBER LINE	\$583,637	LN 1/DIRECT	\$0	\$547,687						\$35,951				
	14	EXCHANGE WIDEBAND AND WBI	\$220,198	DIRECT						\$0		\$220,198			\$0	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0			\$0			
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT							\$0		\$0			
	16	INTEREXCHANGE WIDEBAND & DSL	\$63,999	DIRECT						\$0			\$63,999			
17a		IX TRUNK - ACCESS	\$8,589	LN 2/DIRECT						\$7,630	\$456		\$503			
17b		IX TRUNK - SPECIAL	\$0	DIRECT							\$0		\$0			
	18	IX TRUNK - NON ACCESS	\$0	DIRECT											\$0	
	19	HOST/REMOTE	\$0	DIRECT						\$0			\$0			
	20	EQUIPMENT FURNISHED OTHERS	\$0	DIRECT												\$0
	21	TOTAL CABLE AND WIRE FACILITIES	\$876,424		\$0	\$547,687				\$7,630	\$456	\$256,149	\$64,502	\$0	\$0	
	22	% DISTRIBUTION	100.000%		0.000%	62.491%				0.871%	0.052%	29.227%	7.360%		0.000%	
	23	TOTAL CABLE & WIRE FACILITIES	\$876,424		\$0	\$547,687				\$7,630	\$456	\$256,149	\$64,502		\$0	
	24	% DISTRIBUTION	100.000%		0.000%	62.491%				0.871%	0.052%	29.227%	7.360%		0.000%	

[illegible]

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		CHANNEL MILEAGE		B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	TERM	TERM				FACILITY
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$57,470	A-3,LN 5	\$0	\$24,824	\$4,030	\$0	\$0	\$803	\$309	\$99	\$15,966	\$7,002	\$2,613	\$17	\$1,808	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$99,030	A-4,LN 47	\$0	\$0	\$99,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$347,251	A-4,LN 48	\$0	\$51,088	\$0	\$0	\$0	\$15,566	\$0	\$1,557	\$108,314	\$135,689	\$0	\$0	\$35,038	\$0
6		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$742,743	A-5,LN 22	\$0	\$464,148	\$0	\$0	\$0	\$0	\$6,466	\$386	\$217,079	\$0	\$54,664	\$0	\$0	\$0
9		TOTAL ACCUM DEPR - TPIS	\$1,246,493		\$0	\$540,060	\$103,059	\$0	\$0	\$16,369	\$6,775	\$2,042	\$341,358	\$142,690	\$57,277	\$17	\$36,846	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$1,246,493		\$0	\$540,060	\$103,059	\$0	\$0	\$16,369	\$6,775	\$2,042	\$341,358	\$142,690	\$57,277	\$17	\$36,846	\$0
12		% DISTRIBUTION	100.000%		0.000%	43.326%	8.268%	0.000%	0.000%	1.313%	0.544%	0.164%	27.385%	11.447%	4.595%	0.001%	2.956%	0.000%
ACCUMULATED AMORTIZATION																		
13	3400	TANGIBLE ASSETS																
14		CAPITAL LEASES	\$0	A-3,LN 10 + I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	3500	INTANGIBLE ASSETS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
NET OPERATING DEFERRED INC TAX																		
22	4100&	GENERAL SUPPORT	(\$1,408)	A-3,LN 5	\$0	(\$608)	(\$99)	\$0	\$0	(\$20)	(\$8)	(\$2)	(\$391)	(\$172)	(\$64)	(\$0)	(\$44)	\$0
24	4340	CENTRAL OFFICE EQUIP	(\$21,842)	A-4,LN 43	\$0	(\$2,623)	(\$4,010)	\$0	\$0	(\$799)	\$0	(\$80)	(\$5,562)	(\$6,968)	\$0	\$0	(\$1,799)	\$0
25		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	(\$35,850)	A-5,LN 22	\$0	(\$22,403)	\$0	\$0	\$0	\$0	(\$312)	(\$19)	(\$10,478)	\$0	(\$2,638)	\$0	\$0	\$0
27		UNDISTRIBUTED	(\$8,550)	A-3,LN 10	\$0	(\$3,694)	(\$600)	\$0	\$0	(\$120)	(\$46)	(\$15)	(\$2,376)	(\$1,042)	(\$389)	(\$0)	(\$269)	\$0
28		TOTAL NET DEFERRED INC TAX	(\$67,650)		\$0	(\$29,329)	(\$4,709)	\$0	\$0	(\$939)	(\$366)	(\$116)	(\$18,807)	(\$8,181)	(\$3,091)	(\$1)	(\$2,113)	\$0
29		% DISTRIBUTION	100.000%		0.000%	43.354%	6.960%	0.000%	0.000%	1.387%	0.541%	0.171%	27.800%	12.094%	4.570%	0.001%	3.123%	0.000%
CUST. DEPOSITS & OTHER DEF CRS-NET																		
30	4040&	GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	4360	CENTRAL OFFICE EQUIP	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$22	A-3,LN 10	\$0	\$10	\$2	\$0	\$0	\$0	\$0	\$0	\$6	\$3	\$1	\$0	\$1	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$185	A-3,LN 10	\$0	\$80	\$13	\$0	\$0	\$3	\$1	\$0	\$51	\$23	\$8	\$0	\$6	\$0
37																		

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS				MILEAGE	B&C	WBI	OPERATOR
			COMPANY	SOURCE	IN EXCESS	CAPPED	SWITCHING	EQUAL	INFO	TERM	FACILITY	TRANSPORT	CHANNEL	TERM				
1	6110	OPERATING EXPENSE AND TAX																
2	6120	NETWORK SUPPORT EXPENSE	\$500	A-9,LN 6	\$0	\$216	\$35	\$0	\$0	\$7	\$3	\$1	\$139	\$61	\$23	\$0	\$16	\$0
3	6210	GENERAL SUPPORT EXPENSE	\$7,003	A-9,LN 7	\$0	\$3,025	\$491	\$0	\$0	\$98	\$38	\$12	\$1,945	\$853	\$318	\$2	\$220	\$0
4	6310	CENTRAL OFFICE EXPENSE	\$14,659	A-9,LN 15	\$0	\$1,648	\$3,456	\$0	\$0	\$502	\$0	\$50	\$3,495	\$4,378	\$0	\$0	\$1,130	\$0
5	6410	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6510	CABLE AND WIRE FACILITIES EXP	\$10,126	A-9,LN 24	\$0	\$6,328	\$0	\$0	\$0	\$9	\$88	\$5	\$2,959	\$0	\$745	\$0	\$0	\$0
7	6530	OTHER PLANT EXPENSE	\$95	A-10,LN 6	\$0	\$41	\$7	\$0	\$0	\$1	\$1	\$0	\$26	\$12	\$4	\$0	\$3	\$0
8	6640	NETWORK OPERATIONS EXPENSE	\$30,108	A-10,LN 7	\$0	\$13,009	\$2,112	\$0	\$0	\$421	\$162	\$52	\$8,367	\$3,669	\$1,369	\$0	\$947	\$0
9	6610	ACCESS / USF EXPENSE	\$7,518	A-10,LN 8		\$7,518											\$0	\$0
10	6620	MARKETING EXPENSE	\$11,497	A-11,LN 1	\$0	\$4,967	\$806	\$0	\$0	\$161	\$62	\$20	\$3,195	\$1,401	\$523	\$0	\$362	\$0
11	6710	SERVICES EXPENSE	\$4,043	A-11,LN29	\$0	\$424	\$148	\$0	\$0	\$30	\$11	\$4	\$565	\$248	\$92	\$2,458	\$64	\$0
12	6720	EXECUTIVE AND PLANNING EXP	\$0	A-12,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		GENERAL AND ADMINISTRATIVE EXP	\$31,091	A-12,LN 9	\$0	\$13,511	\$2,564	\$0	\$0	\$443	\$132	\$52	\$7,520	\$3,860	\$1,118	\$894	\$997	\$0
14		SUBTOTAL OPERATING EXPENSE	\$116,640		\$0	\$50,686	\$9,618	\$0	\$0	\$1,663	\$497	\$196	\$28,211	\$14,481	\$4,193	\$3,355	\$3,739	\$0
15	6560	% DISTRIBUTION	100.000%		0.000%	43.455%	8.246%	0.000%	0.000%	1.426%	0.426%	0.168%	24.186%	12.415%	3.595%	2.876%	3.206%	0.000%
16	7200	DEPRECIATION AND AMORTIZATION	\$119,353	A-10,LN 19+2	\$0	\$47,130	\$1,973	\$0	\$0	\$2,460	\$544	\$279	\$35,384	\$21,444	\$4,600	\$2	\$5,537	\$0
17		OTHER OPERATING TAX	\$3,084	A-12,LN 25	\$0	\$1,333	\$216	\$0	\$0	\$43	\$17	\$5	\$857	\$376	\$140	\$0	\$97	\$0
18	7500	EQUAL ACCESS EXPENSE	\$0	A-12,LN 12				\$0										
19	5240/7100/7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		RENT REVENUES/ OTHER INC/ G+L	(\$237)	A-10,LN 35	\$0	(\$148)	\$0	\$0	\$0	\$0	(\$2)	(\$0)	(\$69)	(\$17)				\$0
21		TOTAL OPERATING EXP & TAX	\$238,840		\$0	\$99,001	\$11,808	\$0	\$0	\$4,166	\$1,055	\$480	\$64,383	\$36,301	\$8,916	\$3,357	\$9,374	\$0
		% DISTRIBUTION	100.000%		0.000%	41.451%	4.944%	0.000%	0.000%	1.744%	0.442%	0.201%	26.956%	15.199%	3.733%	1.405%	3.925%	0.000%
22	7370	NON OPERATING EXPENSE																
23		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES																
26	5320	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	END USER COMMON LINE	\$0	DIRECT		\$0												
28		IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Quincy (GA) 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	COMMON LINE CAPPED CL	TRAFFIC SENSITIVE EQUALLY SWITCHING ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR		
		BASIS FOR NETWORK SUPPORT EXPENSE																
1		GEN SUPPORT, COE, IOT AND C&WF	\$1,499,493	VARIOUS	\$0	\$647,873	\$105,170	\$0	\$0	\$20,963	\$8,067	\$2,578	\$416,696	\$182,736	\$68,199	\$24	\$47,186	\$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	\$1,499,493		\$0	\$647,873	\$105,170	\$0	\$0	\$20,963	\$8,067	\$2,578	\$416,696	\$182,736	\$68,199	\$24	\$47,186	\$0
4		% DISTRIBUTION	100.000%		0.000%	43.206%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.789%	12.187%	4.548%	0.002%	3.147%	0.000%
		PLANT SPECIFIC EXPENSES																
5		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$500	LN 4	\$0	\$216	\$35	\$0	\$0	\$7	\$3	\$1	\$139	\$61	\$23	\$0	\$16	\$0
7	6120	GENERAL SUPPORT	\$7,003	A-3, LN 5	\$0	\$3,025	\$491	\$0	\$0	\$98	\$38	\$12	\$1,945	\$853	\$318	\$2	\$220	\$0
8		TOTAL GENERAL SUPPORT EXP	\$7,503		\$0	\$3,241	\$526	\$0	\$0	\$105	\$40	\$13	\$2,084	\$914	\$341	\$2	\$236	\$0
9		% DISTRIBUTION	100.000%		0.000%	43.195%	7.012%	0.000%	0.000%	1.398%	0.538%	0.172%	27.782%	12.183%	4.547%	0.027%	3.146%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$3,456	A-4, LN 47	\$0	\$0	\$3,456	\$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	\$11,203	A-4, LN 48	\$0	\$1,648	\$0	\$0	\$0	\$502	\$50	\$3,495	\$4,378	\$0	\$0	\$1,130	\$0	\$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	\$14,659		\$0	\$1,648	\$3,456	\$0	\$0	\$502	\$50	\$3,495	\$4,378	\$0	\$0	\$1,130	\$0	\$0
16		% DISTRIBUTION	100.000%		0.000%	11.244%	23.573%	0.000%	0.000%	3.426%	0.343%	23.839%	29.864%			7.712%		0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%			0.000%		0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$10,126	A-5, LN 22	\$0	\$6,328	\$0	\$0	\$0	\$88	\$5	\$2,959	\$0	\$745	\$0	\$0	\$0	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$32,288		\$0	\$11,217	\$3,982	\$0	\$0	\$607	\$129	\$68	\$8,539	\$5,292	\$1,086	\$2	\$1,366	\$0
26		% DISTRIBUTION	100.000%		0.000%	34.741%	12.332%	0.000%	0.000%	1.880%	0.398%	0.212%	26.445%	16.390%	3.365%	0.006%	4.232%	0.000%



PYCOS Quincy (GA) 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		SPECIAL ACCESS			B&C	WBI	OPERATOR		
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT	CHANNEL TERM				CHANNEL TERM	MILEAGE FACILITY
1		CENTRAL OFFICE EQUIPMENT	\$541,777	A-4,LN 38	\$0	\$65,072	\$99,470	\$0	\$0	\$19,827		\$1,983	\$137,963	\$172,832	\$0	\$44,629	\$0	
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0						\$0			\$0			
3		CABLE AND WIRE FACILITIES	\$876,424	A-5,LN 21	\$0	\$547,687		\$0			\$7,630	\$456	\$256,149	\$64,502	\$0	\$0	\$0	
4		TOTAL	\$1,418,200		\$0	\$612,759	\$99,470	\$0	\$0	\$19,827	\$7,630	\$2,439	\$394,112	\$172,832	\$64,502	\$0	\$44,629	
5		% DISTRIBUTION	100.000%		0.000%	43.207%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.790%	12.187%	4.548%	0.000%	3.147%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$95	LN 5	\$0	\$41	\$7	\$0	\$0	\$1	\$1	\$0	\$26	\$12	\$4	\$0	\$3	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$30,108	LN 5	\$0	\$13,009	\$2,112	\$0	\$0	\$421	\$162	\$52	\$8,367	\$3,669	\$1,369	\$0	\$947	\$0
8	6540	ACCESS / USF EXPENSE	\$7,518	DIRECT		\$7,518											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$5,629	A-3,LN 5	\$0	\$2,431	\$395	\$0	\$0	\$79	\$30	\$10	\$1,564	\$686	\$256	\$2	\$177	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$964	A-4,LN 47		\$964	\$0	\$0		\$0		\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44		\$0	\$0	\$0		\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$50,394	A-4,LN 48	\$0	\$7,414		\$0		\$2,259		\$226	\$15,719	\$19,692		\$5,085	\$0	\$0
14		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0		\$0		\$0	\$0	\$0		\$0	\$0	\$0
15		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0							\$0					
16		CABLE AND WIRE FACILITIES	\$53,613	A-5,LN 22	\$0	\$33,503		\$0		\$467		\$28	\$15,669	\$3,946		\$0	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$110,601		\$0	\$43,349	\$1,359	\$0	\$0	\$2,338	\$497	\$263	\$32,952	\$20,377	\$4,202	\$2	\$5,262	\$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	\$110,601		\$0	\$43,349	\$1,359	\$0	\$0	\$2,338	\$497	\$263	\$32,952	\$20,377	\$4,202	\$2	\$5,262	\$0
20		% DISTRIBUTION	100.000%		0.000%	39.194%	1.229%	0.000%	0.000%	2.114%	0.449%	0.238%	29.794%	18.424%	3.799%	0.001%	4.758%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + I	\$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	\$8,752	A-3,LN 10	\$0	\$3,781	\$614	\$0	\$0	\$122	\$47	\$15	\$2,432	\$1,067	\$398	\$0	\$275	\$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	\$8,752		\$0	\$3,781	\$614	\$0	\$0	\$122	\$47	\$15	\$2,432	\$1,067	\$398	\$0	\$275	\$0
28		% DISTRIBUTION	100.000%		0.000%	43.206%	7.014%	0.000%	0.000%	1.398%	0.538%	0.172%	27.789%	12.187%	4.548%	0.002%	3.147%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$157,074		\$0	\$67,698	\$4,091	\$0	\$0	\$2,882	\$707	\$330	\$43,777	\$25,125	\$5,973	\$2	\$6,488	\$0
30		% DISTRIBUTION	100.000%		0.000%	43.099%	2.605%	0.000%	0.000%	1.835%	0.450%	0.210%	27.871%	15.996%	3.803%	0.001%	4.130%	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	\$237	A-5,LN 22	\$0	\$148		\$0		\$2		\$0	\$69	\$17		\$0	\$0	\$0
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$237		\$0	\$148	\$0	\$0	\$0	\$0	\$2	\$0	\$69	\$0	\$17	\$0	\$0	\$0

PYCOS Quincy (GA) 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	CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TERM	DEDICATED FACILITY	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR			
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$11,497	A-3, LN 10	\$0	\$4,967	\$806	\$0	\$0	\$161	\$62	\$20	\$3,195	\$1,401	\$523	\$0	\$362	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0	\$0	\$0							\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRAC	\$0	DIRECT			\$0	\$0	\$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	\$32	A-3, LN 22	\$0	\$26	\$4	\$0	\$0	\$1	\$0	\$0						
11		- OTHER	\$14	AL-1, LN 12								\$0				\$14	\$0	
12		- END USER PAYMENT & COLLECTION	\$701	AL-1, LN 13		\$107						\$0				\$594	\$0	
13		- END USER BILLING INQUIRY	\$155	AL-1, LN 14		\$0						\$0				\$155	\$0	
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0												
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$902		\$0	\$134	\$4	\$0	\$0	\$1	\$0	\$0				\$762	\$0	
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$38	DIRECT												\$38		
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT												\$0		
23		- OTHER BILLING & COLLECTION	\$1,038	DIRECT												\$1,038		
24		- END USER COMMON LINE	\$183	DIRECT		\$183												
25		- CARRIER ACCESS BILLING (CABS)	\$862	A-3, LN 24			\$107	\$0	\$0	\$21	\$8	\$3	\$422	\$185	\$69	\$0	\$48	
26		SUBTOTAL CUSTOMER SERVICES	\$2,121		\$0	\$183	\$107	\$0	\$0	\$21	\$8	\$3	\$422	\$185	\$69	\$1,075	\$48	
27		TOTAL CAT 1 AND CAT 2	\$3,022		\$0	\$317	\$111	\$0	\$0	\$22	\$8	\$3	\$422	\$185	\$69	\$1,838	\$48	
28	3.0	% DISTRIBUTION	100.000%		0.000%	10.478%	3.666%	0.000%	0.000%	0.731%	0.281%	0.090%	13.962%	6.123%	2.285%	60.802%	1.581%	
29		ALL OTHER CUSTOMER SERVICE	\$1,021	/LN 34	\$0	\$107	\$37	\$0	\$0	\$7	\$3	\$1	\$143	\$63	\$23	\$621	\$16	\$0
30		TOTAL SERVICES EXPENSE	\$4,043		\$0	\$424	\$148	\$0	\$0	\$30	\$11	\$4	\$565	\$248	\$92	\$2,458	\$64	\$0
31		% DISTRIBUTION	100.000%		0.000%	10.478%	3.666%	0.000%	0.000%	0.731%	0.281%	0.090%	13.962%	6.123%	2.285%	60.802%	1.581%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$15,540		\$0	\$5,391	\$955	\$0	\$0	\$190	\$73	\$23	\$3,759	\$1,649	\$615	\$2,459	\$426	\$0
33		% DISTRIBUTION	100.000%		0.000%	34.691%	6.143%	0.000%	0.000%	1.224%	0.471%	0.151%	24.192%	10.609%	3.959%	15.822%	2.739%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$3,022		\$0	\$317	\$111	\$0	\$0	\$22	\$8	\$3	\$422	\$185	\$69	\$1,838	\$48	\$0
		% DISTRIBUTION	100.000%		0.000%	10.478%	3.666%	0.000%	0.000%	0.731%	0.281%	0.090%	13.962%	6.123%	2.285%	60.802%	1.581%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.097068974	0.0356168	0	0	0.00709942	0.00273	0.000873142	0.14111758	0.0618849	0.0230961	0.6145311	0.0159801	

PYCOS Quincy (GA) 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	CL	TRAFFIC SENSITIVE EQUALLY SWITCHING ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
		BIG THREE EXPENSES																
1		PLANT SPECIFIC EXPENSE	\$32,288	A-9, LN 25	\$0	\$11,217	\$3,982	\$0	\$0	\$607	\$129	\$68	\$8,539	\$5,292	\$1,086	\$2	\$1,366	\$0
2		OTHER PLANT EXPENSE	\$95	A-10, LN 7	\$0	\$41	\$7	\$0	\$0	\$1	\$1	\$0	\$26	\$12	\$4	\$0	\$3	\$0
3		NETWORK OPERATIONS EXPENSE	\$30,108	A-10, LN 8	\$0	\$13,009	\$2,112	\$0	\$0	\$421	\$162	\$52	\$8,367	\$3,669	\$1,369	\$0	\$947	\$0
4		ACCESS CHARGE EXPENSE	\$7,518	A-10, LN 9	\$0	\$7,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CUSTOMER OPERATIONS EXPENSE	\$15,540	A-11, LN 31	\$0	\$5,391	\$955	\$0	\$0	\$190	\$73	\$23	\$3,759	\$1,649	\$615	\$2,459	\$426	\$0
6		TOTAL BIG THREE EXPENSES	\$85,549		\$0	\$37,176	\$7,055	\$0	\$0	\$1,220	\$364	\$144	\$20,691	\$10,621	\$3,075	\$2,461	\$2,743	\$0
7		% DISTRIBUTION	100.000%		0.000%	43.455%	8.246%	0.000%	0.000%	1.426%	0.426%	0.168%	24.186%	12.415%	3.595%	2.876%	3.206%	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	\$31,091	LN 7	\$0	\$13,511	\$2,564	\$0	\$0	\$443	\$132	\$52	\$7,520	\$3,860	\$1,118	\$894	\$997	\$0
10		TOTAL CORPORATE OPERATIONS	\$31,091		\$0	\$13,511	\$2,564	\$0	\$0	\$443	\$132	\$52	\$7,520	\$3,860	\$1,118	\$894	\$997	\$0
11		% DISTRIBUTION	100.000%		0.000%	43.455%	8.246%	0.000%	0.000%	1.426%	0.426%	0.168%	24.186%	12.415%	3.595%	2.876%	3.206%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0										
		INTEREST EXPENSE																
13	7500	CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17																		
		OTHER INCOME ADJUSTMENTS																
18		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
19		DEPR ON CAP OVERHEADS + MEALS & ET	(\$3,388)	A-3, LN 10	\$0	(\$1,464)	(\$238)	\$0	\$0	(\$47)	(\$18)	(\$6)	(\$941)	(\$413)	(\$154)	(\$0)	(\$107)	\$0
20		TOTAL	(\$3,388)		\$0	(\$1,464)	(\$238)	\$0	\$0	(\$47)	(\$18)	(\$6)	(\$941)	(\$413)	(\$154)	(\$0)	(\$107)	\$0
21																		
		OPERATING TAXES																
22	7210	FEDERAL ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	7240	OTHER OPERATING TAXES	\$3,084	A-3, LN 10	\$0	\$1,333	\$216	\$0	\$0	\$43	\$17	\$5	\$857	\$376	\$140	\$0	\$97	\$0
25		TOTAL OPERATING TAXES	\$3,084		\$0	\$1,333	\$216	\$0	\$0	\$43	\$17	\$5	\$857	\$376	\$140	\$0	\$97	\$0
26																		

TYCOS Quincy (GA) Telephone Co.  
S-1,1of1 REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
1	REVENUE REQUIREMENT SUMMARY													
2	NET INVESTMENT FOR SETTLEMENTS	\$980,435	S-2, LN 35	\$0	\$181,647	\$0	\$252,033	\$14,797	\$51,494	\$19	\$0	\$0	\$0	\$480,444
3	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
4	RETURN ON INVESTMENT	\$110,299	LN1*LN 2	\$0	\$20,435	\$0	\$28,354	\$1,665	\$5,793	\$2	\$0	\$0	\$0	\$54,050
5	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	NET RETURN FOR SETTLEMENTS	\$110,299	LN3-LN4	\$0	\$20,435	\$0	\$28,354	\$1,665	\$5,793	\$2	\$0	\$0	\$0	\$54,050
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$63,863	LN 28	\$0	\$11,830	\$0	\$16,418	\$963	\$3,354	\$1	\$0	\$0	\$0	\$31,297
8	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	NET FEDERAL INCOME TAX (OPTIONAL)	\$63,863	LN 6-LN 7	\$0	\$11,830	\$0	\$16,418	\$963	\$3,354	\$1	\$0	\$0	\$0	\$31,297
10	STATE AND LOCAL INCOME TAX	\$11,647	LN 33	\$0	\$2,157	\$0	\$2,994	\$176	\$612	\$0	\$0	\$0	\$0	\$5,708
11	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	NET STATE INCOME TAX	\$11,647	LN 9-LN 10	\$0	\$2,157	\$0	\$2,994	\$176	\$612	\$0	\$0	\$0	\$0	\$5,708
13	OPERATING EXPENSE AND TAX	\$480,676	S-8, LN 20	\$0	\$103,655	\$0	\$104,596	\$13,068	\$27,289	\$455	\$0	\$0	\$0	\$231,612
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$666,484	5+8+11thru15	\$0	\$138,078	\$0	\$152,362	\$15,871	\$37,048	\$458	\$0	\$0	\$0	\$322,667
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.01%	0.01%	0.01%	0.00%	0.00%	0.00%	0.01%
18	GROSS RECEIPTS/PSC TAX	\$41	LN 16*LN 17	\$0	\$0	\$0	\$0	\$2	\$4	\$0	\$0	\$0	\$0	\$35
19	TOTAL REVENUE REQUIREMENT	\$666,525		\$0	\$138,078	\$0	\$152,362	\$15,872	\$37,052	\$458	\$0	\$0	\$0	\$322,702

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

20	OPTIONAL GROSS UP INCOME TAX CALCULATION													
21	RETURN ON INVESTMENT	\$110,299	LN 3	\$0	\$20,435	\$0	\$28,354	\$1,665	\$5,793	\$2	\$0	\$0	\$0	\$54,050
22	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	OTHER INCOME ADJUSTMENTS	(\$8,303)	S-12, LN 25+26	\$0	(\$1,534)	\$0	(\$2,138)	(\$123)	(\$436)	\$0	\$0	\$0	\$0	(\$4,073)
24	TOTAL INCOME ADJUSTMENTS	(\$8,303)	LN 21+22	\$0	(\$1,534)	\$0	(\$2,138)	(\$123)	(\$436)	\$0	\$0	\$0	\$0	(\$4,073)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$118,602		\$0	\$21,969	\$0	\$30,491	\$1,788	\$6,229	\$2	\$0	\$0	\$0	\$58,123
27	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$11,830	\$0	\$16,418	\$963	\$3,354	\$1	\$0	\$0	\$0	\$31,297
28	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	NET FEDERAL INCOME TAX BEFORE ITC	\$63,863	LN26-LN27	\$0	\$11,830	\$0	\$16,418	\$963	\$3,354	\$1	\$0	\$0	\$0	\$31,297
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$182,465	LN25+LN28-S-12	\$0	\$33,799	\$0	\$46,910	\$2,751	\$9,582	\$3	\$0	\$0	\$0	\$89,419
32	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$2,157	\$0	\$2,994	\$176	\$612	\$0	\$0	\$0	\$0	\$5,708
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	NET STATE INCOME TAX BEFORE ITC	\$11,647		\$0	\$2,157	\$0	\$2,994	\$176	\$612	\$0	\$0	\$0	\$0	\$5,708

TYCOS Quincy (GA) Telephone Co.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES		2110	\$273,012	S-3,LN 10	\$0	\$52,825	\$0	\$56,348	\$4,509	\$15,709	\$0	\$0	\$0	\$0	\$143,621	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT		2210	\$472,988	S-4,LN 52	\$0	\$97,596	\$0	\$0	\$14,171	\$45,885	\$0	\$0	\$0	\$0	\$315,336	\$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	\$756,259	S-4,LN 78	\$0	\$91,605	\$0	\$404,589	\$7,988	\$28,903	\$0	\$0	\$0	\$0	\$223,174	\$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	\$2,565,204	S-5,LN 42	\$0	\$545,410	\$0	\$376,808	\$40,545	\$143,665	\$0	\$0	\$0	\$0	\$1,458,775	\$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	\$64,951	S-3,LN 36	\$0	\$12,584	\$0	\$13,335	\$1,074	\$3,742	\$0	\$0	\$0	\$0	\$34,215	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$4,132,413		\$0	\$800,020	\$0	\$851,081	\$68,287	\$237,903	\$0	\$0	\$0	\$0	\$2,175,121	\$0
10	% DISTRIBUTION			100.000%		0.000%	19.360%	0.000%	20.595%	1.652%	5.757%	0.000%	0.000%	0.000%	0.000%	52.636%	0.000%
11	PROPERTY HELD FOR FUTURE USE		2002	\$0	S-6,LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	PLANT UNDER CONSTR - SHORT TERM		2003	\$120,797	S-6,LN 15	\$0	\$23,349	\$0	\$25,034	\$1,993	\$6,944	\$0	\$0	\$0	\$0	\$63,478	\$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			\$4,253,210		\$0	\$823,369	\$0	\$876,115	\$70,280	\$244,847	\$0	\$0	\$0	\$0	\$2,238,599	\$0
18	% DISTRIBUTION			100.000%		0.000%	19.359%	0.000%	20.599%	1.652%	5.757%	0.000%	0.000%	0.000%	0.000%	52.633%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE		3100	\$3,485,800	S-7,LN 18	\$0	\$683,541	\$0	\$667,501	\$59,227	\$205,647	\$0	\$0	\$0	\$0	\$1,869,883	\$0
20	ACCUM DEPRECIATION - FUTURE USE		3200	\$0	S-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY		3400	\$0	S-7,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY		3500	\$0	S-7,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME		3600	\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		(\$198,889)	S-7,LN 32	\$0	(\$38,532)	\$0	(\$40,879)	(\$3,285)	(\$11,447)	\$0	\$0	\$0	\$0	(\$104,746)	\$0
25	CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.			\$58	S-7,LN 38	\$0	\$11	\$0	\$12	\$1	\$3	\$0	\$0	\$0	\$0	\$31	\$0
26	NET TELEPHONE PLANT			\$966,241		\$0	\$178,348	\$0	\$249,480	\$14,337	\$50,644	\$0	\$0	\$0	\$0	\$473,432	\$0
27	% DISTRIBUTION			100.000%		0.000%	18.458%	0.000%	25.820%	1.484%	5.241%	0.000%	0.000%	0.000%	0.000%	48.997%	0.000%
28	MATERIALS AND SUPPLIES		1220	\$2,323	S-6,LN 31	\$0	\$494	\$0	\$341	\$37	\$130	\$0	\$0	\$0	\$0	\$1,321	\$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		\$11,871		\$0	\$2,806	\$0	\$2,212	\$423	\$720	\$19	\$0	\$0	\$0	\$5,691	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$980,435		\$0	\$181,647	\$0	\$252,033	\$14,797	\$51,494	\$19	\$0	\$0	\$0	\$480,444	\$0
36	% DISTRIBUTION			100.000%		0.000%	18.527%	0.000%	25.706%	1.509%	5.252%	0.002%	0.000%	0.000%	0.000%	49.003%	0.000%

TYCOS Quincy (GA) 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			\$171,335		\$0	\$36,572	\$0	\$32,332	\$6,786	\$10,887	\$323	\$0	\$0	\$0	\$84,436	\$0
3	% DISTRIBUTION			100.000%		0.000%	21.345%	0.000%	18.871%	3.960%	6.354%	0.188%	0.000%	0.000%	0.000%	49.281%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$3,794,450		\$0	\$734,611	\$0	\$781,397	\$62,704	\$218,452	\$0	\$0	\$0	\$0	\$1,997,285	\$0
6	% DISTRIBUTION			100.000%		0.000%	19.360%	0.000%	20.593%	1.653%	5.757%	0.000%	0.000%	0.000%	0.000%	52.637%	0.000%
	LAND AND SUPPORT ASSETS																
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$268,681	LN 6+DIRECT	\$0	\$51,988	\$0	\$55,452	\$4,438	\$15,460	\$0	\$0	\$0	\$0	\$141,343	\$0
9	GENERAL PURPOSE COMPUTERS			\$4,331	LN 6+DIRECT	\$0	\$838	\$0	\$896	\$71	\$249	\$0	\$0	\$0	\$0	\$2,277	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$273,012		\$0	\$52,825	\$0	\$56,348	\$4,509	\$15,709	\$0	\$0	\$0	\$0	\$143,621	\$0
11	% DISTRIBUTION			100.000%		0.000%	19.349%	0.000%	20.639%	1.652%	5.754%	0.000%	0.000%	0.000%	0.000%	52.606%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$4,067,462		\$0	\$787,436	\$0	\$837,746	\$67,213	\$234,161	\$0	\$0	\$0	\$0	\$2,140,906	\$0
14	% DISTRIBUTION			100.000%		0.000%	19.359%	0.000%	20.596%	1.652%	5.757%	0.000%	0.000%	0.000%	0.000%	52.635%	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			\$4,067,462		\$0	\$787,436	\$0	\$837,746	\$67,213	\$234,161	\$0	\$0	\$0	\$0	\$2,140,906	\$0
33	% DISTRIBUTION			100.000%		0.000%	19.359%	0.000%	20.596%	1.652%	5.757%	0.000%	0.000%	0.000%	0.000%	52.635%	0.000%
	INTANGIBLE ASSETS																
34	ALLOCATED		2690	\$64,951	LN 33	\$0	\$12,584	\$0	\$13,335	\$1,074	\$3,742	\$0	\$0	\$0	\$0	\$34,215	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$64,951		\$0	\$12,584	\$0	\$13,335	\$1,074	\$3,742	\$0	\$0	\$0	\$0	\$34,215	\$0
37	% DISTRIBUTION			100.000%		0.000%	19.375%	0.000%	20.532%	1.654%	5.761%	0.000%	0.000%	0.000%	0.000%	52.678%	0.000%

[illegible]

TYCOS Quincy (GA) Telephone Co.

S-4,2of2

## CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
43	TANDEM SWITCHING EQUIPMENT		2210 2.0														
44	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	SUBTOTAL TANDEM SWITCHING % DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
				0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48	LOCAL SWITCHING EQUIPMENT		2210 3.0														
49	ACCESS		3.1	\$472,988	LN 13	\$0	\$97,596	\$0	\$0	\$14,171	\$45,885	\$0	\$0	\$0	\$0	\$315,336	\$0
50	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51	SUBTOTAL LOCAL SWITCHING % DISTRIBUTION			\$472,988		\$0	\$97,596	\$0	\$0	\$14,171	\$45,885	\$0	\$0	\$0	\$0	\$315,336	\$0
52	TOTAL SWITCHING EQUIPMENT			100.000%		0.000%	20.634%	0.000%	0.000%	2.996%	9.701%	0.000%	0.000%	0.000%	0.000%	66.669%	0.000%
53	% DISTRIBUTION			\$472,988		\$0	\$97,596	\$0	\$0	\$14,171	\$45,885	\$0	\$0	\$0	\$0	\$315,336	\$0
				100.000%		0.000%	20.634%	0.000%	0.000%	2.996%	9.701%	0.000%	0.000%	0.000%	0.000%	66.669%	0.000%
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT		2230 4.0														
55	4.11 - EXCH-WB = DS1 >		4.1	\$169,942	AL-1, LN12	\$0	\$0	\$0	\$160,676	\$0	\$0	\$0	\$0	\$0	\$0	\$9,266	\$0
56	EXCH TRUNK - EAS		4.121	\$30,552	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30,552	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$49,064	DIRECT	\$0	\$0	\$0	\$49,064	\$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	\$280,440	AL-1, LN 2	\$0	\$68,776	\$0	\$5,336	\$4,974	\$17,997	\$0	\$0	\$0	\$0	\$183,357	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$8,415	DIRECT	\$0	\$0	\$0	\$8,415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT % DISTRIBUTION			\$538,412		\$0	\$68,776	\$0	\$223,491	\$4,974	\$17,997	\$0	\$0	\$0	\$0	\$223,174	\$0
63				100.000%		0.000%	12.774%	0.000%	41.509%	0.924%	3.343%	0.000%	0.000%	0.000%	0.000%	41.450%	0.000%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$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	\$179,657	AL-1, LN14	\$0	\$0	\$0	\$179,657	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$38,190	AL-1, LN6	\$0	\$22,829	\$0	\$1,441	\$3,014	\$10,906	\$0	\$0	\$0	\$0	\$0	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION			\$217,847		\$0	\$22,829	\$0	\$181,098	\$3,014	\$10,906	\$0	\$0	\$0	\$0	\$0	\$0
71				100.000%		0.000%	10.479%	0.000%	83.131%	1.383%	5.006%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$0	LN 15+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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 % DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
76				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%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$756,259		\$0	\$91,605	\$0	\$404,589	\$7,988	\$28,903	\$0	\$0	\$0	\$0	\$223,174	\$0
79	% DISTRIBUTION			100.000%		0.000%	12.113%	0.000%	53.499%	1.056%	3.822%	0.000%	0.000%	0.000%	0.000%	29.510%	0.000%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$1,229,246		\$0	\$189,201	\$0	\$404,589	\$22,158	\$74,788	\$0	\$0	\$0	\$0	\$538,510	\$0
81	% DISTRIBUTION			100.000%		0.000%	15.392%	0.000%	32.914%	1.803%	6.084%	0.000%	0.000%	0.000%	0.000%	43.808%	0.000%



TYCOS Quincy (GA) Telephone Co.

S-5,1of1

## INFORMATION ORIG/TERM AND C&amp;WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	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%	24.525%	0.000%	1.899%	1.774%	6.418%	0.000%	0.000%	0.000%	0.000%	65.384%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.000%	0.000%	94.544%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	5.456%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	60.644%	0.000%	3.776%	12.647%	22.933%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	REL MOU'S - EXCHANGE TRUNK			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	HOST/REMOTE MOU MILES			100.000%	INPUT	0.000%	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 ORIGATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$2,190,905	LN 3	\$0	\$537,324	\$0	\$41,607	\$38,859	\$140,607	\$0	\$0	\$0	\$0	\$1,432,507	\$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	\$2,190,905		\$0	\$537,324	\$0	\$41,607	\$38,859	\$140,607	\$0	\$0	\$0	\$0	\$1,432,507	\$0
22	EXCHANGE WIDEBAND - JOINT			\$286,301	LN 4	\$0	\$0	\$0	\$270,698	\$0	\$0	\$0	\$0	\$0	\$0	\$15,603	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$286,301		\$0	\$0	\$0	\$270,698	\$0	\$0	\$0	\$0	\$0	\$0	\$15,603	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$10,666	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,666	\$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	\$10,666		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,666	\$0
28	INTEREXCHANGE WIDEBAND			\$63,999	LN 5	\$0	\$0	\$0	\$63,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$63,999		\$0	\$0	\$0	\$63,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$13,333	LN 6	\$0	\$8,086	\$0	\$503	\$1,686	\$3,058	\$0	\$0	\$0	\$0	\$0	\$0
31b	IX TRUNK - ACCESS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX TRUNK - ACCESS - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	SUBTOTAL INTEREXCHANGE ACCESS		3.2	\$13,333		\$0	\$8,086	\$0	\$503	\$1,686	\$3,058	\$0	\$0	\$0	\$0	\$0	\$0
34	IX TRUNK - NON ACCESS - DIRECT		3.3	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	HOST/REMOTE - JOINT			\$0	LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$2,565,204		\$0	\$545,410	\$0	\$376,808	\$40,545	\$143,665	\$0	\$0	\$0	\$0	\$1,458,775	\$0
43	% DISTRIBUTION			100.000%		0.000%	21.262%	0.000%	14.689%	1.581%	5.601%	0.000%	0.000%	0.000%	0.000%	56.868%	0.000%

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	TELEPHONE PLANT IN SERVICE		2001	100.000%	S-2,LN 10	0.000%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	0.000%
2	CABLE AND WIRE FACILITIES		2410	100.000%	S-5,LN 43	0.000%	21.263%	0.000%	14.685%	1.581%	5.601%	0.000%	0.000%	0.000%	0.000%	56.871%	0.000%
3	EQUAL ACCESS MOU'S			100.000%	INPUT	0.000%	67.663%	0.000%	0.000%	0.000%	32.337%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	OTHER TELECOMMUNICATIONS PLANT																
4	PROPERTY HELD FOR FUTURE USE		2002														
5	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PLANT UNDER CONSTRUCTION - SHORT TERM		2003														
11	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	UNDISTRIBUTED			\$120,797	LN 1+DIRECT	\$0	\$23,349	\$0	\$25,034	\$1,993	\$6,944	\$0	\$0	\$0	\$0	\$63,478	\$0
15	TOTAL TPUC - SHORT TERM			\$120,797		\$0	\$23,349	\$0	\$25,034	\$1,993	\$6,944	\$0	\$0	\$0	\$0	\$63,478	\$0
16	PLANT UNDER CONSTRUCTION - LONG TERM		2004														
17	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005														
23	GENERAL SUPPORT FACILITIES			\$0	S-3,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIPMENT			\$0	S-4,LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CABLE AND WIRE FACILITIES			\$0	S-5,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL OTHER TELEPHONE PLANT			\$120,797		\$0	\$23,349	\$0	\$25,034	\$1,993	\$6,944	\$0	\$0	\$0	\$0	\$63,478	\$0
	MATERIALS AND SUPPLIES																
29	CPE		1220														
30	OTHER			\$2,323	LN 2+DIRECT	\$0	\$494	\$0	\$341	\$37	\$130	\$0	\$0	\$0	\$0	\$1,321	\$0
31	TOTAL			\$2,323		\$0	\$494	\$0	\$341	\$37	\$130	\$0	\$0	\$0	\$0	\$1,321	\$0
32	% DISTRIBUTION			100.000%		0.000%	21.263%	0.000%	14.685%	1.581%	5.601%	0.000%	0.000%	0.000%	0.000%	56.871%	0.000%
	INVESTMENT IN NONAFFILIATED COMPANIES																
33	RTB STOCK CLASS B STOCK		1402		\$0 LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	OTHER NONCURRENT ASSETS		1410		\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	DEFERRED MAINTENANCE AND RETIREMENTS		1438		\$0 S-3,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	EQUAL ACCESS EQUIPMENT - NET		1439		\$0 LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER JURISDICTIONAL ASSETS		1500		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS Quincy (GA) Telephone Co.

S-7,1of1

## ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	GENERAL SUPPORT FACILITIES	2110		100.000%	S-3, LN 11	0.000%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	0.000%
2	CENTRAL OFFICE EQUIPMENT	2230		100.000%	S-4, LN 81	0.000%	15.394%	0.000%	32.901%	1.803%	6.085%	0.000%	0.000%	0.000%	0.000%	43.817%	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%	21.263%	0.000%	14.685%	1.581%	5.601%	0.000%	0.000%	0.000%	0.000%	56.871%	0.000%
5	GEN SUPPORT, COE, IOT AND C&WF			100.000%	S-3, LN 14	0.000%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	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			\$215,585	LN 1+DIRECT	\$0	\$41,704	\$0	\$44,534	\$3,560	\$12,402	\$0	\$0	\$0	\$0	\$113,384	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$485,315	S-4, LN53+DIR	\$0	\$100,140	\$0	\$0	\$14,540	\$47,080	\$0	\$0	\$0	\$0	\$323,555	\$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			\$550,946	S-4, LN79+DIR	\$0	\$66,736	\$0	\$294,741	\$5,819	\$21,057	\$0	\$0	\$0	\$0	\$162,592	\$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			\$2,233,955	LN 4+DIRECT	\$0	\$474,961	\$0	\$328,226	\$35,308	\$125,108	\$0	\$0	\$0	\$0	\$1,270,352	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$3,485,800		\$0	\$683,541	\$0	\$667,501	\$59,227	\$205,647	\$0	\$0	\$0	\$0	\$1,869,883	\$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		(\$7,007)	LN 1+DIRECT	\$0	(\$1,355)	\$0	(\$1,448)	(\$116)	(\$403)	\$0	\$0	\$0	\$0	(\$3,685)	\$0
28	CENTRAL OFFICE EQUIP			(\$56,547)	LN 2+DIRECT	\$0	(\$8,702)	\$0	(\$18,618)	(\$1,019)	(\$3,440)	\$0	\$0	\$0	\$0	(\$24,768)	\$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			(\$119,486)	LN 4+DIRECT	\$0	(\$25,400)	\$0	(\$17,569)	(\$1,888)	(\$6,691)	\$0	\$0	\$0	\$0	(\$67,938)	\$0
31	UNDISTRIBUTED			(\$15,850)	LN 5+DIRECT	\$0	(\$3,073)	\$0	(\$3,244)	(\$262)	(\$914)	\$0	\$0	\$0	\$0	(\$8,356)	\$0
32	TOTAL NET DEFERRED INCOME TAX			(\$198,889)		\$0	(\$38,532)	\$0	(\$40,879)	(\$3,285)	(\$11,447)	\$0	\$0	\$0	\$0	(\$104,746)	\$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			\$58	S-2, LN 10	\$0	\$11	\$0	\$12	\$1	\$3	\$0	\$0	\$0	\$0	\$31	\$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.			\$58		\$0	\$11	\$0	\$12	\$1	\$3	\$0	\$0	\$0	\$0	\$31	\$0

[illegible]

TYCOS Quincy (GA) Telephone Co.

S-9,1of1

## PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	VAR	2110	100.000%	S-3.LN 11	0.000%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	0.000%
2	CENTRAL OFFICE EQUIPMENT			100.000%	S-4.LN 81	0.000%	15.394%	0.000%	32.901%	1.803%	6.085%	0.000%	0.000%	0.000%	0.000%	43.817%	0.000%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5.LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5.LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT		2310	0.000%	S-5.LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES		2410	100.000%	S-5.LN 43	0.000%	21.263%	0.000%	14.685%	1.581%	5.601%	0.000%	0.000%	0.000%	0.000%	56.871%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$1,234	LN 1+DIRECT	\$0	\$239	\$0	\$254	\$20	\$71	\$0	\$0	\$0	\$0	\$650	\$0
8	GENERAL SUPPORT		6120	\$17,303	LN 1+DIRECT	\$0	\$3,351	\$0	\$3,560	\$286	\$996	\$0	\$0	\$0	\$0	\$9,110	\$0
9	TOTAL GENERAL SUPPORT EXP			\$18,536		\$0	\$3,589	\$0	\$3,814	\$306	\$1,067	\$0	\$0	\$0	\$0	\$9,759	\$0
10	% DISTRIBUTION			100.000%		0.000%	19.365%	0.000%	20.574%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.650%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$7,514	LN 2+DIRECT	\$0	\$1,157	\$0	\$2,472	\$135	\$457	\$0	\$0	\$0	\$0	\$3,293	\$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	\$22,855	LN 2+DIRECT	\$0	\$3,518	\$0	\$7,518	\$412	\$1,391	\$0	\$0	\$0	\$0	\$10,015	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$30,368		\$0	\$4,675	\$0	\$9,989	\$548	\$1,848	\$0	\$0	\$0	\$0	\$13,308	\$0
16	% DISTRIBUTION			100.000%		0.000%	15.395%	0.000%	32.893%	1.803%	6.086%	0.000%	0.000%	0.000%	0.000%	43.823%	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	\$27,666	LN 6	\$0	\$5,883	\$0	\$4,060	\$437	\$1,550	\$0	\$0	\$0	\$0	\$15,736	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$27,666		\$0	\$5,883	\$0	\$4,060	\$437	\$1,550	\$0	\$0	\$0	\$0	\$15,736	\$0
26	% DISTRIBUTION			100.000%		0.000%	21.266%	0.000%	14.674%	1.581%	5.602%	0.000%	0.000%	0.000%	0.000%	56.878%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$76,571		\$0	\$14,148	\$0	\$17,862	\$1,291	\$4,465	\$0	\$0	\$0	\$0	\$38,803	\$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			\$58,035		\$0	\$10,559	\$0	\$14,049	\$985	\$3,398	\$0	\$0	\$0	\$0	\$29,044	\$0
30	% DISTRIBUTION			100.000%		0.000%	18.194%	0.000%	24.208%	1.697%	5.855%	0.000%	0.000%	0.000%	0.000%	50.046%	0.000%

TYCOS Quincy (GA) 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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	TELEPHONE PLANT IN SERVICE		2001	100.000%	S-2.LN 10	0.000%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	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%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	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%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	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	\$45	\$0	\$48	\$4	\$13	\$0	\$0	\$0	\$0	\$123	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$234		\$0	\$45	\$0	\$48	\$4	\$13	\$0	\$0	\$0	\$0	\$123	\$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		\$74,309	LN 7+DIRECT	\$0	\$14,390	\$0	\$15,289	\$1,228	\$4,279	\$0	\$0	\$0	\$0	\$39,124	\$0
14	ACCESS / USF EXPENSE	6540		\$7,646	DIRECT	\$0	\$7,518	\$0	\$0	\$128	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$9,032	S-3.LN 11	\$0	\$1,749	\$0	\$1,860	\$149	\$520	\$0	\$0	\$0	\$0	\$4,754	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$363	S-4.LN 53	\$0	\$75	\$0	\$0	\$11	\$35	\$0	\$0	\$0	\$0	\$242	\$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			\$56,795	S-4.LN 79	\$0	\$6,880	\$0	\$30,384	\$600	\$2,171	\$0	\$0	\$0	\$0	\$16,761	\$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			\$116,588	S-5.LN 43	\$0	\$24,788	\$0	\$17,131	\$1,843	\$6,529	\$0	\$0	\$0	\$0	\$66,298	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$182,779		\$0	\$33,491	\$0	\$49,375	\$2,603	\$9,255	\$0	\$0	\$0	\$0	\$88,055	\$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			\$182,779		\$0	\$33,491	\$0	\$49,375	\$2,603	\$9,255	\$0	\$0	\$0	\$0	\$88,055	\$0
25	% DISTRIBUTION			100.000%		0.000%	18.323%	0.000%	27.014%	1.424%	5.064%	0.000%	0.000%	0.000%	0.000%	48.176%	0.000%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$20,964	LN 5+DIRECT	\$0	\$4,059	\$0	\$4,317	\$346	\$1,207	\$0	\$0	\$0	\$0	\$11,035	\$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			\$20,964		\$0	\$4,059	\$0	\$4,317	\$346	\$1,207	\$0	\$0	\$0	\$0	\$11,035	\$0
32	% DISTRIBUTION			100.000%		0.000%	19.360%	0.000%	20.594%	1.652%	5.757%	0.000%	0.000%	0.000%	0.000%	52.636%	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		\$690	S-5.LN 43+DIR	\$0	\$147	\$0	\$101	\$11	\$39	\$0	\$0	\$0	\$0	\$392	\$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			\$690		\$0	\$147	\$0	\$101	\$11	\$39	\$0	\$0	\$0	\$0	\$392	\$0

TYCOS Quincy (GA) 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			
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%	0.000%	1.205%	4.361%	0.000%	0.000%	85.308%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	40.350%	0.000%	0.000%	0.000%	7.302%	4.322%	0.000%	0.000%	48.026%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	46.595%	0.000%	18.465%	15.914%	17.220%	1.806%	0.000%	0.000%	0.000%	0.000%
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.946%	0.000%	0.294%	18.534%	0.013%	0.252%	0.000%	0.000%	74.960%	0.000%
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	89.921%	0.000%
9	IX CARRIER SVC ORDER CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	35.809%	0.000%	14.191%	22.773%	24.642%	2.585%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																
12	MARKETING		6610	\$26,293	INPUT	\$0	\$8,155	\$0	\$2,679	\$1,906	\$2,478	\$262	\$0	\$0	\$0	\$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
15	- OPERATOR SERVICES UNDER CONTRACT			\$322	DIRECT	\$0	\$0	\$0	\$0	\$322	\$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
18	- TWX			\$0	DIRECT	\$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
20	- FOREIGN			\$0	DIRECT	\$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
22	LOCAL BUSINESS OFFICE		6623	1												
23	- END USER SVC ORDER PROCESSING		1.1													
24	- PRESUBSCRIPTION		1.11	\$11	DIRECT	\$0	\$11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$68	LN 7	\$0	\$4	\$0	\$0	\$13	\$0	\$0	\$0	\$0	\$51	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$1,635	LN 4	\$0	\$660	\$0	\$0	\$119	\$71	\$0	\$0	\$0	\$785	\$0
27	- END USER BILLING INQUIRY		1.3	\$2,219	LN 8	\$0	\$141	\$0	\$4	\$75	\$0	\$3	\$0	\$0	\$1,995	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$3,932		\$0	\$816	\$0	\$4	\$207	\$71	\$3	\$0	\$0	\$2,831	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING		2.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING		2.11	\$206	AL-1,LN16	\$0	\$36	\$0	\$0	\$87	\$5	\$0	\$0	\$0	\$78	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$3,272	AL-1,LN18,LN19	\$0	\$976	\$0	\$0	\$1,080	\$68	\$0	\$0	\$0	\$1,148	\$0
38	- END USER COMMON LINE		2.3	\$173	DIRECT	\$0	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$1,623	LN 11	\$0	\$581	\$0	\$230	\$369	\$400	\$42	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$5,273		\$0	\$1,765	\$0	\$230	\$1,537	\$473	\$42	\$0	\$0	\$1,226	\$0
41	TOTAL CAT 1 AND CAT 2			\$9,205	LN 32+LN 40	\$0	\$2,580	\$0	\$234	\$1,744	\$544	\$45	\$0	\$0	\$4,057	\$0
42	% DISTRIBUTION			100.000%		0.000%	28.031%	0.000%	2.547%	18.944%	5.912%	0.489%	0.000%	0.000%	44.077%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$3,171	LN 42+DIRECT	\$0	\$889	\$0	\$81	\$601	\$187	\$16	\$0	\$0	\$0
44	TOTAL SERVICES EXPENSE			\$12,698		\$0	\$3,469	\$0	\$315	\$2,666	\$732	\$61	\$0	\$0	\$5,455	\$0
45	% DISTRIBUTION			100.000%		0.000%	27.322%	0.000%	2.483%	20.988%	5.762%	0.477%	0.000%	0.000%	42.958%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$38,991	LN 12+LN 44	\$0	\$11,624	\$0	\$2,994	\$4,572	\$3,210	\$323	\$0	\$0	\$16,268	\$0
47	% DISTRIBUTION			100.000%		0.000%	29.812%	0.000%	7.679%	11.727%	8.232%	0.828%	0.000%	0.000%	41.723%	0.000%

TYCOS Quincy (GA) 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%	21.344%	0.000%	18.877%	3.960%	6.353%	0.188%	0.000%	0.000%	0.000%	49.277%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2.LN 10	0.000%	19.362%	0.000%	20.585%	1.653%	5.758%	0.000%	0.000%	0.000%	0.000%	52.643%	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%	18.476%	0.000%	25.745%	1.485%	5.245%	0.000%	0.000%	0.000%	0.000%	49.049%	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			\$2,072	DIRECT	\$0	\$2,072	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$70,191	LN 1	\$0	\$14,982	\$0	\$13,246	\$2,780	\$4,460	\$132	\$0	\$0	\$0	\$34,591	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$72,263		\$0	\$17,055	\$0	\$13,246	\$2,780	\$4,460	\$132	\$0	\$0	\$0	\$34,591	\$0
14	% DISTRIBUTION			100.000%		0.000%	23.601%	0.000%	18.330%	3.847%	6.172%	0.183%	0.000%	0.000%	0.000%	47.868%	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	7500															
16	CAPITAL LEASES			\$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			\$589,639	RECORDS	\$0	\$123,775	\$0	\$132,701	\$14,685	\$33,001	\$455	\$0	\$0	\$0	\$285,022	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$480,712	VARIOUS	\$0	\$103,655	\$0	\$104,596	\$13,069	\$27,293	\$455	\$0	\$0	\$0	\$231,644	\$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	(\$1,534)	\$0	(\$2,138)	(\$123)	(\$436)	\$0	\$0	\$0	\$0	(\$4,073)	\$0
27	NET TAXABLE INCOME			\$117,230		\$0	\$21,654	\$0	\$30,243	\$1,739	\$6,144	(\$0)	\$0	\$0	\$0	\$57,451	\$0
28	% DISTRIBUTION			100.000%		0.000%	18.471%	0.000%	25.798%	1.483%	5.241%	0.000%	0.000%	0.000%	0.000%	49.007%	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		\$11,020	LN 28	\$0	\$2,037	\$0	\$2,837	\$164	\$578	(\$0)	\$0	\$0	\$0	\$5,405	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		(\$96)	LN 28	\$0	(\$18)	\$0	(\$25)	(\$1)	(\$5)	\$0	\$0	\$0	\$0	(\$47)	\$0
33	OPERATING TAXES - OTHER	7240		\$7,608	LN 2+DIRECT	\$0	\$1,473	\$0	\$1,565	\$126	\$438	\$0	\$0	\$0	\$0	\$4,006	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$17,268)	LN 28	\$0	(\$3,192)	\$0	(\$4,445)	(\$256)	(\$906)	\$0	\$0	\$0	\$0	(\$8,469)	\$0
35	TOTAL OPERATING TAXES			\$1,265		\$0	\$301	\$0	(\$67)	\$32	\$105	\$0	\$0	\$0	\$0	\$894	\$0



TYCOS Quincy (GA) 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	\$422	SPF	\$0	\$104	\$0	\$8	\$7	\$27	\$0	\$0	\$0	\$0	\$276	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.526%	0.000%	1.895%	1.774%	6.418%	0.000%	0.000%	0.000%	0.000%	65.387%	0.000%
3	ALLOCATED LOOPS - CWF	\$422	SPF	\$0	\$104	\$0	\$8	\$7	\$27	\$0	\$0	\$0	\$0	\$276	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.526%	0.000%	1.895%	1.774%	6.418%	0.000%	0.000%	0.000%	0.000%	65.387%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$106	TOLL MOU	\$0	\$63	\$0	\$4	\$8	\$30	\$0	\$0	\$0	\$0	\$0	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	59.778%	0.000%	3.774%	7.892%	28.557%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$356	CMM	\$0	\$216	\$0	\$13	\$45	\$82	\$0	\$0	\$0	\$0	\$0	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	60.644%	0.000%	3.776%	12.647%	22.933%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$55	WB CKTS	\$0	\$0	\$0	\$52	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	94.545%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	5.455%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$28	WB CKTS	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$2	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	94.545%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	5.455%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$26	WB CKTS Less	\$0	\$0	\$0	\$26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$9,953	DIRECT	\$0	\$1,715	\$0	\$0	\$4,198	\$265	\$0	\$0	\$0	\$0	\$3,775	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	17.231%	0.000%	0.000%	42.178%	2.663%	0.000%	0.000%	0.000%	0.000%	37.928%	0.000%
17	ALLOCATED USERS	\$1,119		\$0	\$121	\$0	\$0	\$297	\$19	\$0	\$0	\$0	\$0	\$682	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	10.813%	0.000%	0.000%	26.542%	1.698%	0.000%	0.000%	0.000%	0.000%	60.947%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	10.813%	0.000%	0.000%	26.542%	1.698%	0.000%	0.000%	0.000%	0.000%	60.947%	0.000%

CWC-1

## CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$76,571	S-9,LN 27	\$0	\$14,148	\$0	\$17,862	\$1,291	\$4,465	\$0	\$0	\$0	\$0	\$38,803	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$82,189	VARIOUS	\$0	\$21,953	\$0	\$15,337	\$1,360	\$4,293	\$0	\$0	\$0	\$0	\$39,247	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$26,293	S-11,LN 12	\$0	\$8,155	\$0	\$2,679	\$1,906	\$2,478	\$262	\$0	\$0	\$0	\$10,813	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$12,698	S-11,LN 44	\$0	\$3,469	\$0	\$315	\$2,666	\$732	\$61	\$0	\$0	\$0	\$5,455	\$0
5	CORPORATE OPERATIONS EXPENSE	\$72,263	S-12,LN 13	\$0	\$17,055	\$0	\$13,246	\$2,780	\$4,460	\$132	\$0	\$0	\$0	\$34,591	\$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)	\$11,020	S-12,LN 29 + 31	\$0	\$2,037	\$0	\$2,837	\$164	\$578	(\$0)	\$0	\$0	\$0	\$5,405	\$0
10	STATE INCOME TAX (ACTUAL)	(\$96)	S-12,LN 32	\$0	(\$18)	\$0	(\$25)	(\$1)	(\$5)	\$0	\$0	\$0	\$0	(\$47)	\$0
11	OTHER OPERATING TAX	\$7,608	S-12,LN 33	\$0	\$1,473	\$0	\$1,565	\$126	\$438	\$0	\$0	\$0	\$0	\$4,006	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$311	RECORDS	\$0	\$0	\$0	\$0	\$6	\$88	\$1	\$0	\$0	\$0	\$216	\$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	\$288,858		\$0	\$68,272	\$0	\$53,817	\$10,298	\$17,527	\$456	\$0	\$0	\$0	\$138,489	\$0
17	CASH WORKING CAPITAL RATIO	4.11%		0.00%	4.11%	0.00%	4.11%	4.11%	4.11%	4.11%	4.11%	0.00%	0.00%	4.11%	
18	CASH WORKING CAPITAL	\$11,871		\$0	\$2,806	\$0	\$2,212	\$423	\$720	\$19	\$0	\$0	\$0	\$5,691	\$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	\$11,871		\$0	\$2,806	\$0	\$2,212	\$423	\$720	\$19	\$0	\$0	\$0	\$5,691	\$0

TYCOS Quincy (GA) 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	\$10,782	\$0	\$0	\$0	\$0	\$0	\$0	\$6,774	\$0	\$261
48	POST MAG REVENUE REQUIREMENT	\$290,734	\$123,816	\$0	\$0	\$0	\$0	\$113,034	\$0	\$150,980	\$0	\$11,732

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$433,426	(NOTE A)	\$0	\$160,962	\$9,139	\$0	\$0	\$8,122	\$1,903	\$926	\$146,191	\$70,876	\$16,091	\$13	\$19,202	\$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	\$48,760	LN 1*LN 2	\$0	\$18,108	\$1,028	\$0	\$0	\$914	\$214	\$104	\$16,446	\$7,974	\$1,810	\$1	\$2,160	\$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	\$48,760	LN 3-LN 4	\$0	\$18,108	\$1,028	\$0	\$0	\$914	\$214	\$104	\$16,446	\$7,974	\$1,810	\$1	\$2,160	\$0
6		FEDERAL INCOME TAX	\$28,233	LN 30	\$0	\$10,541	\$681	\$0	\$0	\$519	\$125	\$59	\$9,491	\$4,530	\$1,059	\$1	\$1,227	\$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	\$28,233	LN 6-LN 7	\$0	\$10,541	\$681	\$0	\$0	\$519	\$125	\$59	\$9,491	\$4,530	\$1,059	\$1	\$1,227	\$0
9		STATE AND LOCAL INCOME TAX	\$5,149	LN 36	\$0	\$1,922	\$124	\$0	\$0	\$95	\$23	\$11	\$1,731	\$826	\$193	\$0	\$224	\$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	\$5,149	LN 9-LN 10	\$0	\$1,922	\$124	\$0	\$0	\$95	\$23	\$11	\$1,731	\$826	\$193	\$0	\$224	\$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	\$208,592	A-8, LN 20	\$0	\$82,462	\$10,378	\$0	\$0	\$3,326	\$876	\$385	\$63,737	\$29,010	\$7,400	\$3,158	\$7,859	\$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	\$290,734		\$0	\$113,034	\$12,211	\$0	\$0	\$4,854	\$1,238	\$559	\$91,404	\$42,339	\$10,463	\$3,161	\$11,471	\$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	\$290,734	LN16+LN18	\$0	\$113,034	\$12,211	\$0	\$0	\$4,854	\$1,238	\$559	\$91,404	\$42,339	\$10,463	\$3,161	\$11,471	\$0
		SPECIAL ACCESS INCLUDING WBI																
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$48,760	LN 3	\$0	\$18,108	\$1,028	\$0	\$0	\$914	\$214	\$104	\$16,446	\$7,974	\$1,810	\$1	\$2,160	\$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	(\$3,672)	A-12, LN 21	\$0	(\$1,468)	(\$236)	\$0	\$0	(\$50)	(\$18)	(\$6)	(\$1,179)	(\$439)	(\$156)	(\$0)	(\$119)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$3,672)	LN21+LN22	\$0	(\$1,468)	(\$236)	\$0	\$0	(\$50)	(\$18)	(\$6)	(\$1,179)	(\$439)	(\$156)	(\$0)	(\$119)	\$0
24		RETURN LESS INCOME ADJ	\$52,432	LN20-LN23	\$0	\$19,576	\$1,265	\$0	\$0	\$964	\$233	\$110	\$17,625	\$8,412	\$1,967	\$2	\$2,279	\$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	\$52,432		\$0	\$19,576	\$1,265	\$0	\$0	\$964	\$233	\$110	\$17,625	\$8,412	\$1,967	\$2	\$2,279	\$0
27		FEDERAL TAXABLE INCOME	\$52,432		\$0	\$19,576	\$1,265	\$0	\$0	\$964	\$233	\$110	\$17,625	\$8,412	\$1,967	\$2	\$2,279	\$0
28	0.35	FEDERAL INCOME TAX	\$28,233	LN 27*FTR	\$0	\$10,541	\$681	\$0	\$0	\$519	\$125	\$59	\$9,491	\$4,530	\$1,059	\$1	\$1,227	\$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	\$28,233	LN28-LN29	\$0	\$10,541	\$681	\$0	\$0	\$519	\$125	\$59	\$9,491	\$4,530	\$1,059	\$1	\$1,227	\$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	\$80,665		\$0	\$30,117	\$1,945	\$0	\$0	\$1,483	\$358	\$170	\$27,116	\$12,942	\$3,025	\$2	\$3,506	\$0
33		STATE TAXABLE INCOME	\$80,665		\$0	\$30,117	\$1,945	\$0	\$0	\$1,483	\$358	\$170	\$27,116	\$12,942	\$3,025	\$2	\$3,506	\$0
34	0.079	STATE INCOME TAX	\$5,149	LN 33*STR	\$0	\$1,922	\$124	\$0	\$0	\$95	\$23	\$11	\$1,731	\$826	\$193	\$0	\$224	\$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	\$5,149	LN34-LN35	\$0	\$1,922	\$124	\$0	\$0	\$95	\$23	\$11	\$1,731	\$826	\$193	\$0	\$224	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$27,011		\$0	\$10,085	\$651	\$0	\$0	\$497	\$120	\$57	\$9,080	\$4,334	\$1,013	\$1	\$1,174	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$2,373)		\$0	(\$886)	(\$57)	\$0	\$0	(\$44)	(\$11)	(\$5)	(\$798)	(\$381)	(\$89)	(\$0)	(\$103)	\$0

TYCOS Quincy (GA) 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	\$109,167	A-3, LN 4	\$0	\$43,562	\$7,012	\$0	\$0	\$1,495	\$548	\$182	\$35,105	\$13,047	\$4,635	\$46	\$3,535	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$97,596	A-4, LN 21+25	\$0	\$0	\$97,596	\$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	\$496,194	A-4, LN 41	\$0	\$68,776	\$0	\$0	\$0	\$20,753	\$0	\$2,075	\$174,427	\$181,098	\$0	\$0	\$49,064	\$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	\$922,218	A-5, LN 21	\$0	\$537,324	\$0	\$0	\$0	\$0	\$7,630	\$456	\$312,306	\$0	\$64,502	\$0	\$0	\$0
7	2680	TANGIBLE ASSETS	\$0	A-3, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	2690	INTANGIBLE ASSETS	\$25,747	A-3, LN 15	\$0	\$10,312	\$1,661	\$0	\$0	\$352	\$130	\$43	\$8,246	\$3,072	\$1,098	\$1	\$832	\$0
9		TOTAL PLANT IN SERVICE	\$1,650,922		\$0	\$659,974	\$106,270	\$0	\$0	\$22,601	\$8,308	\$2,756	\$530,083	\$197,217	\$70,235	\$47	\$53,431	\$0
10		% DISTRIBUTION	100.000%		0.000%	39.976%	6.437%	0.000%	0.000%	1.369%	0.503%	0.167%	32.108%	11.946%	4.254%	0.003%	3.236%	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	\$48,382	A-6, LN 13	\$0	\$19,262	\$3,099	\$0	\$0	\$664	\$242	\$81	\$15,621	\$5,794	\$2,049	\$1	\$1,570	\$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.	\$1,699,305		\$0	\$679,236	\$109,369	\$0	\$0	\$23,265	\$8,550	\$2,837	\$545,704	\$203,011	\$72,284	\$48	\$55,001	\$0
16		% DISTRIBUTION	100.000%		0.000%	39.971%	6.436%	0.000%	0.000%	1.369%	0.503%	0.167%	32.113%	11.947%	4.254%	0.003%	3.237%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$1,351,025	A-7, LN 9	\$0	\$552,410	\$105,674	\$0	\$0	\$16,301	\$7,077	\$2,053	\$426,866	\$142,241	\$59,830	\$37	\$38,537	\$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	(\$79,313)	A-7, LN 28	\$0	(\$31,803)	(\$5,069)	\$0	\$0	(\$1,078)	(\$401)	(\$132)	(\$25,481)	(\$9,410)	(\$3,389)	(\$1)	(\$2,549)	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$23	A-7, LNS 30-36	\$0	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$7	\$3	\$1	\$0	\$1	\$0
24		NET TELEPHONE PLANT	\$427,570		\$0	\$158,619	\$8,762	\$0	\$0	\$8,042	\$1,874	\$916	\$144,312	\$70,177	\$15,842	\$13	\$19,013	\$0
25		% DISTRIBUTION	100.000%		0.000%	37.098%	2.049%	0.000%	0.000%	1.881%	0.438%	0.214%	33.752%	16.413%	3.705%	0.003%	4.447%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$835	A-3, LN 16	\$0	\$334	\$54	\$0	\$0	\$11	\$4	\$1	\$268	\$100	\$36	\$0	\$27	\$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	\$5,022	A-3, LN 10	\$0	\$2,009	\$324	\$0	\$0	\$69	\$25	\$8	\$1,611	\$600	\$214	\$0	\$162	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$433,426		\$0	\$160,962	\$9,139	\$0	\$0	\$8,122	\$1,903	\$926	\$146,191	\$70,876	\$16,091	\$13	\$19,202	\$0
32		% DISTRIBUTION	100.000%		0.000%	37.137%	2.109%	0.000%	0.000%	1.874%	0.439%	0.214%	33.729%	16.353%	3.713%	0.003%	4.430%	0.000%

TYCOS Quincy (GA) 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	MILEAGE FACILITY	B&C	WBI	OPERATOR
		BASIS FOR GENERAL SUPPORT FACILITIES																
1a		CENTRAL OFFICE EQUIPMENT	\$593,790	A-4, LN 42	\$0	\$68,776	\$97,596	\$0	\$0	\$20,753	\$0	\$2,075	\$174,427	\$181,098	\$0	\$0	\$49,064	\$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	\$922,218	A-5, LN 23	\$0	\$537,324	\$0	\$0	\$0	\$0	\$7,630	\$456	\$312,306	\$0	\$64,502	\$0	\$0	\$0
1d		TOTAL	\$1,516,008		\$0	\$606,100	\$97,596	\$0	\$0	\$20,753	\$7,630	\$2,531	\$486,733	\$181,098	\$64,502	\$0	\$49,064	\$0
1e		% DISTRIBUTION	100.000%		0.000%	39.980%	6.438%	0.000%	0.000%	1.369%	0.503%	0.167%	32.106%	11.946%	4.255%	0.000%	3.236%	0.000%
	2110	GENERAL SUPPORT ASSETS																
2		ALLOCATED	\$107,434	LN 1e	\$0	\$42,889	\$6,904	\$0	\$0	\$1,472	\$540	\$179	\$34,561	\$12,845	\$4,564	\$0	\$3,480	\$0
3		GENERAL PURPOSE COMPUTERS	\$1,733	LN 1e & DIRECT	\$0	\$673	\$108	\$0	\$0	\$23	\$8	\$3	\$544	\$202	\$72	\$46	\$55	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$109,167		\$0	\$43,562	\$7,012	\$0	\$0	\$1,495	\$548	\$182	\$35,105	\$13,047	\$4,635	\$46	\$3,535	\$0
5		% DISTRIBUTION	100.000%		0.000%	39.904%	6.423%	0.000%	0.000%	1.370%	0.502%	0.167%	32.157%	11.951%	4.246%	0.042%	3.238%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$1,625,175		\$0	\$649,662	\$104,609	\$0	\$0	\$22,249	\$8,178	\$2,713	\$521,838	\$194,145	\$69,138	\$46	\$52,599	\$0
7		% DISTRIBUTION	100.000%		0.000%	39.975%	6.437%	0.000%	0.000%	1.369%	0.503%	0.167%	32.110%	11.946%	4.254%	0.003%	3.236%	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	\$1,625,175		\$0	\$649,662	\$104,609	\$0	\$0	\$22,249	\$8,178	\$2,713	\$521,838	\$194,145	\$69,138	\$46	\$52,599	\$0
10		% DISTRIBUTION	100.000%		0.000%	39.975%	6.437%	0.000%	0.000%	1.369%	0.503%	0.167%	32.110%	11.946%	4.254%	0.003%	3.236%	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	\$25,747	LN 10	\$0	\$10,312	\$1,661	\$0	\$0	\$352	\$130	\$43	\$8,246	\$3,072	\$1,098	\$1	\$832	\$0
16	1220	MATERIALS AND SUPPLIES	\$835	LN 10	\$0	\$334	\$54	\$0	\$0	\$11	\$4	\$1	\$268	\$100	\$36	\$0	\$27	\$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	\$787,411		\$0	\$649,662	\$104,609	\$0	\$0	\$22,249	\$8,178	\$2,713	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	82.506%	13.285%	0.000%	0.000%	2.826%	1.039%	0.345%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$909,908		\$0	\$0	\$97,596	\$0	\$0	\$20,753	\$7,630	\$2,531	\$486,733	\$181,098	\$64,502	\$0	\$49,064	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	10.726%	0.000%	0.000%	2.281%	0.839%	0.278%	53.493%	19.903%	7.089%	0.000%	5.392%	0.000%

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR	
1		ALLOCATION FACTORS																	
2		STANDARD WORK SECONDS																	
3		- MANUAL BOARDS	100.00%	AL-1,LN 9	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
4		- TSPS COMPLEX	100.00%	AL-1,LN 10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%
5		EQUIVALENT ACCESS LINES - MSG COE	100.00%	AL-1,LN 2	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT TERMINATIONS - MSG COE	100.00%	AL-1,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	90.91%	0.00%	0.00%	9.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	2220	CENTRAL OFFICE EQUIPMENT																	
7		OPERATOR SYSTEMS																	
8		MANUAL SWITCHBOARDS	\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9		AUXILIARY SWITCHBOARDS																	
10		- DIRECTORY ASSISTANCE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		- INTERCEPT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12		- OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		SERVICE OBSERVING BOARDS	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14		TSPS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		- OPERATOR	\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16		- RTA	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17		- OTHER	\$0	LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		TOTAL OPERATOR SYSTEMS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19	2210	TANDEM SWITCHING EQUIPMENT																	
20		ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22		TOTAL TANDEM SWITCH	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	2210	LOCAL SWITCHING EQUIPMENT																	
24		ACCESS	\$97,596	DIRECT	\$0	\$0	\$97,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25		EQUAL ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		TOTAL LOCAL SWITCH	\$97,596		\$0	\$0	\$97,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$97,596		\$0	\$0	\$97,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		% DISTRIBUTION	100.000%		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%	

TYCOS Quincy (GA) Telephone Co.

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$209,740	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,676	\$0	\$0	\$0	\$49,064	\$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)	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$82,527	LN 4/DIRECT	\$0	\$68,776	\$0	\$0	\$0	\$0	\$0	\$0	\$13,751	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNINSHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$203,927	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$20,753	\$0	\$2,075	\$0	\$181,098	\$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	\$203,927		\$0	\$0	\$0	\$0	\$0	\$20,753	\$0	\$2,075	\$0	\$181,098	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$496,194		\$0	\$68,776	\$0	\$0	\$0	\$20,753	\$0	\$2,075	\$174,427	\$181,098	\$0	\$0	\$49,064	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$593,790		\$0	\$68,776	\$97,596	\$0	\$0	\$20,753	\$0	\$2,075	\$174,427	\$181,098	\$0	\$0	\$49,064	\$0
43		% DISTRIBUTION	100.000%		0.000%	11.583%	16.436%	0.000%	0.000%	3.495%	0.000%	0.350%	29.375%	30.499%	0.000%	0.000%	8.263%	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%	13.861%	0.000%	0.000%	0.000%	4.183%	0.000%	0.418%	35.151%	36.499%	0.000%	0.000%	9.888%	0.000%

TYCOS Quincy (GA) 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 MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1,LN 4	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		IX CIRCUIT MILES - MSG CWF	100.00%	AL-1,LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	94.36%	5.64%	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	\$578,932	LN 1/DIRECT	\$0	\$537,324	\$0	\$0	\$0	\$0	\$0	\$0	\$41,607	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$270,698	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$270,698	\$0	\$0	\$0	\$0	\$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	\$63,999	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,999	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$8,589	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$7,630	\$456	\$0	\$0	\$503	\$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	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$922,218		\$0	\$537,324	\$0	\$0	\$0	\$0	\$7,630	\$456	\$312,306	\$0	\$64,502	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	58.264%	0.000%	0.000%	0.000%	0.000%	0.827%	0.049%	33.865%	0.000%	6.994%	0.000%	0.000%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$922,218		\$0	\$537,324	\$0	\$0	\$0	\$0	\$7,630	\$456	\$312,306	\$0	\$64,502	\$0	\$0	\$0
24		% DISTRIBUTION	100.000%		0.000%	58.264%	0.000%	0.000%	0.000%	0.000%	0.827%	0.049%	33.865%	0.000%	6.994%	0.000%	0.000%	0.000%

[illegible]



## A-7,1 of 1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR		
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE																
2		GENERAL SUPPORT	\$86,221	A-3, LN 5	\$0	\$34,385	\$5,534	\$0	\$0	\$1,181	\$433	\$144	\$27,748	\$10,308	\$3,659	\$37	\$2,793	\$0
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$100,140	A-4, LN 47	\$0	\$0	\$100,140	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$361,478	A-4, LN 48	\$0	\$50,105	\$0	\$0	\$0	\$15,119	\$0	\$1,512	\$127,064	\$131,933	\$0	\$0	\$35,744	\$0
6		UNDISTRIBUTED C&W	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$803,186	A-5, LN 22	\$0	\$467,919	\$0	\$0	\$0	\$6,644	\$397	\$272,054	\$0	\$56,171	\$0	\$0	\$0	\$0
9		TOTAL ACCUM DEPR - TPIS	\$1,351,025		\$0	\$552,410	\$105,674	\$0	\$0	\$16,301	\$7,077	\$2,053	\$426,866	\$142,241	\$59,830	\$37	\$38,537	\$0
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$1,351,025		\$0	\$552,410	\$105,674	\$0	\$0	\$16,301	\$7,077	\$2,053	\$426,866	\$142,241	\$59,830	\$37	\$38,537	\$0
12		% DISTRIBUTION	100.00%		0.000%	40.888%	7.822%	0.000%	0.000%	1.207%	0.524%	0.152%	31.596%	10.528%	4.428%	0.003%	2.852%	0.000%
13		ACCUMULATED AMORTIZATION																
14	3400	TANGIBLE ASSETS																
15		CAPITAL LEASES	\$0	A-3, LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		LEASEHOLD IMPROVEMENTS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL ACCUM AMORT - TANGIBLE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3500	INTANGIBLE ASSETS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL ACCUM AMORTIZATION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	0.00%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23	4100&	NET OPERATING DEFERRED INC TAX																
24	4340	GENERAL SUPPORT	(\$2,706)	A-3, LN 5	\$0	(\$1,078)	(\$173)	\$0	\$0	(\$37)	(\$14)	(\$5)	(\$872)	(\$324)	(\$115)	(\$1)	(\$88)	\$0
25		CENTRAL OFFICE EQUIP	(\$27,320)	A-4, LN 43	\$0	(\$3,165)	(\$4,487)	\$0	\$0	(\$955)	\$0	(\$95)	(\$8,027)	(\$8,333)	\$0	\$0	(\$2,258)	\$0
26		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CABLE AND WIRE FACILITIES	(\$42,969)	A-5, LN 22	\$0	(\$25,024)	\$0	\$0	\$0	(\$355)	(\$21)	(\$14,565)	\$0	(\$3,044)	\$0	\$0	\$0	\$0
28		UNDISTRIBUTED	(\$6,317)	A-3, LN 10	\$0	(\$2,536)	(\$409)	\$0	\$0	(\$86)	(\$32)	(\$11)	(\$2,017)	(\$753)	(\$270)	(\$0)	(\$204)	\$0
29		TOTAL NET DEFERRED INC TAX	(\$79,313)		\$0	(\$31,803)	(\$5,069)	\$0	\$0	(\$1,078)	(\$401)	(\$132)	(\$25,481)	(\$9,410)	(\$3,389)	(\$1)	(\$2,549)	\$0
30		% DISTRIBUTION	100.00%		0.000%	40.097%	6.392%	0.000%	0.000%	1.360%	0.505%	0.166%	32.127%	11.864%	4.273%	0.002%	3.214%	0.000%
31	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET																
32	4360	GENERAL SUPPORT	\$0	A-3, LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		CENTRAL OFFICE EQUIP	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		CABLE AND WIRE FACILITIES	\$0	A-5, LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		UNDISTRIBUTED	\$23	A-3, LN 10	\$0	\$9	\$1	\$0	\$0	\$0	\$0	\$0	\$7	\$3	\$1	\$0	\$1	\$0
37	4310	OTHER LONG TERM LIABILITIES	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[illegible]

TYCOS Quincy (GA) 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
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$1,625,175	VARIOUS	\$0	\$649,662	\$104,609	\$0	\$0	\$22,249	\$8,178	\$2,713	\$521,838	\$194,145	\$69,138	\$46	\$52,599	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		TOTAL	\$1,625,175		\$0	\$649,662	\$104,609	\$0	\$0	\$22,249	\$8,178	\$2,713	\$521,838	\$194,145	\$69,138	\$46	\$52,599	\$0
4		% DISTRIBUTION	100.000%		0.000%	39.975%	6.437%	0.000%	0.000%	1.369%	0.503%	0.167%	32.110%	11.946%	4.254%	0.003%	3.236%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$493	LN 4	\$0	\$197	\$32	\$0	\$0	\$7	\$2	\$1	\$158	\$59	\$21	\$0	\$16	\$0
7	6120	NETWORK SUPPORT	\$6,910	A-3, LN 5	\$0	\$2,763	\$445	\$0	\$0	\$95	\$35	\$12	\$2,216	\$825	\$294	\$3	\$223	\$0
8		GENERAL SUPPORT	\$7,403		\$0	\$2,960	\$477	\$0	\$0	\$101	\$37	\$12	\$2,374	\$884	\$315	\$3	\$239	\$0
9		TOTAL GENERAL SUPPORT EXP	\$14,664		\$0	\$5,723	\$922	\$0	\$0	\$206	\$72	\$24	\$4,590	\$1,709	\$630	\$6	\$462	\$0
9		% DISTRIBUTION	100.000%		0.000%	39.989%	6.440%	0.000%	0.000%	1.368%	0.503%	0.167%	32.067%	11.937%	4.256%	0.040%	3.234%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$3,628	A-4, LN 47	\$0	\$0	\$3,628	\$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	\$11,036	A-4, LN 48	\$0	\$1,530	\$0	\$0	\$0	\$462	\$0	\$46	\$3,879	\$4,028	\$0	\$0	\$1,091	\$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	\$14,664		\$0	\$1,530	\$3,628	\$0	\$0	\$462	\$0	\$46	\$3,879	\$4,028	\$0	\$0	\$1,091	\$0
16		% DISTRIBUTION	100.000%		0.000%	10.432%	24.742%	0.000%	0.000%	3.148%	0.000%	0.315%	26.453%	27.468%	0.000%	0.000%	7.442%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		% DISTRIBUTION	0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$9,943	A-5, LN 22	\$0	\$5,796	\$0	\$0	\$0	\$0	\$82	\$5	\$3,364	\$0	\$696	\$0	\$0	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$32,010		\$0	\$10,286	\$4,105	\$0	\$0	\$563	\$120	\$63	\$9,617	\$4,912	\$1,011	\$3	\$1,331	\$0
26		% DISTRIBUTION	100.000%		0.000%	32.134%	12.824%	0.000%	0.000%	1.758%	0.374%	0.198%	30.044%	15.344%	3.158%	0.009%	4.157%	0.000%

TYCOS Quincy (GA) Telephone Co.

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$593,790	A-4, LN 38	\$0	\$68,776	\$97,596	\$0	\$0	\$20,753	\$0	\$2,075	\$174,427	\$181,098	\$0	\$0	\$49,064	\$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	\$922,218	A-5, LN 21	\$0	\$537,324	\$0	\$0	\$0	\$0	\$7,630	\$456	\$312,306	\$0	\$64,502	\$0	\$0	\$0
4		TOTAL	\$1,516,008		\$0	\$606,100	\$97,596	\$0	\$0	\$20,753	\$7,630	\$2,531	\$486,733	\$181,098	\$64,502	\$0	\$49,064	\$0
5		% DISTRIBUTION	100.000%		0.000%	39.980%	6.438%	0.000%	0.000%	1.369%	0.503%	0.167%	32.106%	11.946%	4.255%	0.000%	3.236%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$93	LN 5	\$0	\$37	\$6	\$0	\$0	\$1	\$0	\$0	\$30	\$11	\$4	\$0	\$3	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$29,695	LN 5	\$0	\$11,879	\$1,913	\$0	\$0	\$406	\$150	\$50	\$9,526	\$3,546	\$1,264	\$0	\$961	\$0
8	6540	ACCESS / USF EXPENSE	\$7,518	DIRECT	\$0	\$7,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$3,609	A-3, LN 5	\$0	\$1,442	\$232	\$0	\$0	\$49	\$18	\$6	\$1,158	\$431	\$153	\$2	\$117	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$75	A-4, LN 47	\$0	\$0	\$75	\$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	\$37,264	A-4, LN 48	\$0	\$5,165	\$0	\$0	\$0	\$1,559	\$0	\$156	\$13,099	\$13,601	\$0	\$0	\$3,685	\$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	\$41,918	A-5, LN 22	\$0	\$24,420	\$0	\$0	\$0	\$0	\$347	\$21	\$14,199	\$0	\$2,932	\$0	\$0	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$82,866		\$0	\$31,027	\$307	\$0	\$0	\$1,608	\$365	\$183	\$28,456	\$14,032	\$3,085	\$2	\$3,801	\$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	\$82,866		\$0	\$31,027	\$307	\$0	\$0	\$1,608	\$365	\$183	\$28,456	\$14,032	\$3,085	\$2	\$3,801	\$0
20		% DISTRIBUTION	100.000%		0.000%	37.443%	0.371%	0.000%	0.000%	1.940%	0.440%	0.220%	34.340%	16.933%	3.723%	0.002%	4.588%	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	\$8,614	A-3, LN 10	\$0	\$3,446	\$555	\$0	\$0	\$118	\$43	\$14	\$2,763	\$1,029	\$367	\$0	\$279	\$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	\$8,614		\$0	\$3,446	\$555	\$0	\$0	\$118	\$43	\$14	\$2,763	\$1,029	\$367	\$0	\$279	\$0
28		% DISTRIBUTION	100.000%		0.000%	40.004%	6.442%	0.000%	0.000%	1.368%	0.504%	0.167%	32.078%	11.941%	4.258%	0.003%	3.235%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$128,787		\$0	\$53,908	\$2,781	\$0	\$0	\$2,134	\$558	\$247	\$40,776	\$18,617	\$4,720	\$2	\$5,044	\$0
30		% DISTRIBUTION	100.000%		0.000%	41.858%	2.160%	0.000%	0.000%	1.657%	0.434%	0.192%	31.661%	14.456%	3.665%	0.001%	3.916%	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	\$248	A-5, LN 22	\$0	\$145	\$0	\$0	\$0	\$0	\$2	\$0	\$84	\$0	\$17	\$0	\$0	\$0
34	5240/7100/G	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$248		\$0	\$145	\$0	\$0	\$0	\$0	\$2	\$0	\$84	\$0	\$17	\$0	\$0	\$0

TYCOS Quincy (GA) 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	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES	\$10,830	A-3, LN 10	\$0	\$4,334	\$698	\$0	\$0	\$148	\$55	\$18	\$3,473	\$1,293	\$461	\$0	\$350	\$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	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$32	A-3, LN 22	\$0	\$26	\$4	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$13	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$660	AL-1, LN 13	\$0	\$101	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$559	\$0	\$0
13		- END USER BILLING INQUIRY	\$145	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145	\$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	\$850		\$0	\$127	\$4	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$718	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$36	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36	\$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	\$976	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$976	\$0	\$0
24		- END USER COMMON LINE	\$173	DIRECT	\$0	\$173	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$811	A-3, LN 24	\$0	\$0	\$87	\$0	\$0	\$19	\$7	\$2	\$434	\$161	\$58	\$0	\$44	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$1,995		\$0	\$173	\$87	\$0	\$0	\$19	\$7	\$2	\$434	\$161	\$58	\$1,011	\$44	\$0
27		TOTAL CAT 1 AND CAT 2	\$2,845		\$0	\$300	\$91	\$0	\$0	\$19	\$7	\$2	\$434	\$161	\$58	\$1,729	\$44	\$0
28	3.0	% DISTRIBUTION	100.000%		0.000%	10.537%	3.215%	0.000%	0.000%	0.682%	0.251%	0.083%	15.238%	5.675%	2.026%	60.756%	1.538%	0.000%
29		ALL OTHER CUSTOMER SERVICE	\$964	/LN 34	\$0	\$102	\$31	\$0	\$0	\$7	\$2	\$1	\$147	\$55	\$20	\$586	\$15	\$0
30		TOTAL SERVICES EXPENSE	\$3,810		\$0	\$401	\$122	\$0	\$0	\$26	\$10	\$3	\$581	\$216	\$77	\$2,315	\$59	\$0
31		% DISTRIBUTION	100.000%		0.000%	10.537%	3.215%	0.000%	0.000%	0.682%	0.251%	0.083%	15.238%	5.675%	2.026%	60.756%	1.538%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$14,639		\$0	\$4,735	\$820	\$0	\$0	\$174	\$64	\$21	\$4,053	\$1,509	\$538	\$2,315	\$409	\$0
33		% DISTRIBUTION	100.000%		0.000%	32.344%	5.604%	0.000%	0.000%	1.190%	0.438%	0.145%	27.686%	10.309%	3.678%	15.814%	2.793%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$2,845		\$0	\$300	\$91	\$0	\$0	\$19	\$7	\$2	\$434	\$161	\$58	\$1,729	\$44	\$0
		% DISTRIBUTION	100.000%		0.000%	10.537%	3.215%	0.000%	0.000%	0.682%	0.251%	0.083%	15.238%	5.675%	2.026%	60.756%	1.538%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001194	0.00992155	0.040765483	0.03633171	0.036707395	0.582799	0.06871353	

TYCOS Quincy (GA) Telephone Co.

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$32,010	A-9, LN 25	\$0	\$10,286	\$4,105	\$0	\$0	\$563	\$120	\$63	\$9,617	\$4,912	\$1,011	\$3	\$1,331	\$0
3		OTHER PLANT EXPENSE	\$93	A-10, LN 7	\$0	\$37	\$6	\$0	\$0	\$1	\$0	\$0	\$30	\$11	\$4	\$0	\$3	\$0
4		NETWORK OPERATIONS EXPENSE	\$29,695	A-10, LN 8	\$0	\$11,879	\$1,913	\$0	\$0	\$406	\$150	\$50	\$9,526	\$3,546	\$1,264	\$0	\$961	\$0
5		ACCESS CHARGE EXPENSE	\$7,518	A-10, LN 9	\$0	\$7,518	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$14,639	A-11, LN 31	\$0	\$4,735	\$820	\$0	\$0	\$174	\$64	\$21	\$4,053	\$1,509	\$538	\$2,315	\$409	\$0
7		TOTAL BIG THREE EXPENSES	\$83,955		\$0	\$34,456	\$6,844	\$0	\$0	\$1,145	\$334	\$134	\$23,226	\$9,978	\$2,818	\$2,318	\$2,703	\$0
7		% DISTRIBUTION	100.000%		0.000%	41.040%	8.153%	0.000%	0.000%	1.363%	0.397%	0.160%	27.665%	11.885%	3.356%	2.761%	3.220%	0.000%
8	6710	CORPORATE OPERATING EXPENSE																
9	6720	EXECUTIVE AND PLANNING	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		GENERAL AND ADMINISTRATIVE	\$30,364	LN 7	\$0	\$12,462	\$2,475	\$0	\$0	\$414	\$121	\$49	\$8,400	\$3,609	\$1,019	\$838	\$978	\$0
11		TOTAL CORPORATE OPERATIONS	\$30,364		\$0	\$12,462	\$2,475	\$0	\$0	\$414	\$121	\$49	\$8,400	\$3,609	\$1,019	\$838	\$978	\$0
11		% DISTRIBUTION	100.000%		0.000%	41.041%	8.153%	0.000%	0.000%	1.363%	0.398%	0.160%	27.664%	11.885%	3.356%	2.761%	3.220%	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.	(\$3,672)	A-3, LN 10	\$0	(\$1,468)	(\$236)	\$0	\$0	(\$50)	(\$18)	(\$6)	(\$1,179)	(\$439)	(\$156)	(\$0)	(\$119)	\$0
21		TOTAL	(\$3,672)		\$0	(\$1,468)	(\$236)	\$0	\$0	(\$50)	(\$18)	(\$6)	(\$1,179)	(\$439)	(\$156)	(\$0)	(\$119)	\$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	\$3,039	A-3, LN 10	\$0	\$1,216	\$196	\$0	\$0	\$42	\$15	\$5	\$975	\$363	\$129	\$0	\$98	\$0
26		TOTAL OPERATING TAXES	\$3,039		\$0	\$1,216	\$196	\$0	\$0	\$42	\$15	\$5	\$975	\$363	\$129	\$0	\$98	\$0