

PYCOS Tellico 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	\$4,024,737	S-2, LN 35	\$0	\$905,086	\$0	\$503,651	\$621,992	\$336,198	\$73,517	\$19	\$0	\$0	\$1,584,275
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	\$452,783	LN1*LN 2	\$0	\$101,822	\$0	\$56,661	\$69,974	\$37,822	\$8,271	\$2	\$0	\$0	\$178,231
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	\$452,783	LN3-LN4	\$0	\$101,822	\$0	\$56,661	\$69,974	\$37,822	\$8,271	\$2	\$0	\$0	\$178,231
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$244,032	LN 28	\$0	\$54,878	\$0	\$30,538	\$37,713	\$20,385	\$4,458	\$1	\$0	\$0	\$96,059
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	\$244,032	LN 6-LN 7	\$0	\$54,878	\$0	\$30,538	\$37,713	\$20,385	\$4,458	\$1	\$0	\$0	\$96,059
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$48,471	LN 33	\$0	\$10,900	\$0	\$6,066	\$7,491	\$4,049	\$885	\$0	\$0	\$0	\$19,080
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	\$48,471	LN 9-LN 10	\$0	\$10,900	\$0	\$6,066	\$7,491	\$4,049	\$885	\$0	\$0	\$0	\$19,080
13	OPERATING EXPENSE AND TAX	\$6,508,631	S-8, LN 20	\$0	\$1,561,511	\$0	\$765,450	\$940,469	\$535,808	\$109,027	\$702	\$0	\$0	\$2,595,662
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$7,253,917	5+8+11thru15	\$0	\$1,729,111	\$0	\$858,715	\$1,055,648	\$598,064	\$122,641	\$706	\$0	\$0	\$2,889,032
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	\$16,568	LN 16*LN 17	\$0	\$0	\$0	\$0	\$3,748	\$2,124	\$435	\$3	\$0	\$0	\$10,258
19	TOTAL REVENUE REQUIREMENT	\$7,270,485		\$0	\$1,729,111	\$0	\$858,715	\$1,059,396	\$600,188	\$123,077	\$708	\$0	\$0	\$2,899,290

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	\$452,783	LN 3	\$0	\$101,822	\$0	\$56,661	\$69,974	\$37,822	\$8,271	\$2	\$0	\$0	\$178,231
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	-\$418	S-12, LN 25+26	\$0	-\$94	\$0	-\$53	-\$65	-\$35	-\$8	\$0	\$0	\$0	-\$164
24	TOTAL INCOME ADJUSTMENTS	-\$418	LN 21+22	\$0	-\$94	\$0	-\$53	-\$65	-\$35	-\$8	\$0	\$0	\$0	-\$164
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$453,201		\$0	\$101,916	\$0	\$56,714	\$70,039	\$37,857	\$8,278	\$2	\$0	\$0	\$178,395
27	FEDERAL INCOME TAX @ 35.00%	\$244,032	LN 25*FIT	\$0	\$54,878	\$0	\$30,538	\$37,713	\$20,385	\$4,458	\$1	\$0	\$0	\$96,059
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	\$244,032	LN26-LN27	\$0	\$54,878	\$0	\$30,538	\$37,713	\$20,385	\$4,458	\$1	\$0	\$0	\$96,059
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME Option: A	\$697,233	LN25+LN28-S-12	\$0	\$156,793	\$0	\$87,252	\$107,752	\$58,242	\$12,736	\$3	\$0	\$0	\$274,455
32	STATE INCOME TAX @ 6.50%	\$48,471	LN 30*SIT	\$0	\$10,900	\$0	\$6,066	\$7,491	\$4,049	\$885	\$0	\$0	\$0	\$19,080
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	\$48,471		\$0	\$10,900	\$0	\$6,066	\$7,491	\$4,049	\$885	\$0	\$0	\$0	\$19,080

PYCOS Tellico 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		\$1,889,006	S-3,LN 10	\$0	\$432,399	\$0	\$231,583	\$301,133	\$162,235	\$33,811	\$0	\$0	\$0	\$727,845	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$4,955,661	S-4,LN 52	\$0	\$1,776,654	\$0	\$0	\$1,358,347	\$724,964	\$0	\$0	\$0	\$0	\$1,095,697	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4,LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$8,740,509	S-4,LN 78	\$0	\$1,338,342	\$0	\$2,765,502	\$907,437	\$491,661	\$411,425	\$0	\$0	\$0	\$2,826,141	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$18,466,271	S-5,LN 42	\$0	\$4,247,085	\$0	\$1,177,457	\$2,861,335	\$1,545,616	\$164,244	\$0	\$0	\$0	\$8,470,534	\$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		\$286,300	S-3,LN 36	\$0	\$65,535	\$0	\$35,099	\$45,640	\$24,589	\$5,124	\$0	\$0	\$0	\$110,313	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$34,337,747		\$0	\$7,860,015	\$0	\$4,209,641	\$5,473,891	\$2,949,065	\$614,605	\$0	\$0	\$0	\$13,230,530	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$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		\$579,424	S-6,LN 15	\$0	\$132,632	\$0	\$71,035	\$92,368	\$49,763	\$10,371	\$0	\$0	\$0	\$223,255	\$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			\$34,917,171		\$0	\$7,992,647	\$0	\$4,280,676	\$5,566,259	\$2,998,828	\$624,976	\$0	\$0	\$0	\$13,453,785	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$30,095,317	S-7,LN 18	\$0	\$6,909,390	\$0	\$3,669,530	\$4,815,654	\$2,594,223	\$535,744	\$0	\$0	\$0	\$11,570,776	\$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		\$914,456	S-7,LN 32	\$0	\$209,296	\$0	\$113,498	\$145,882	\$78,589	\$16,580	\$0	\$0	\$0	\$350,610	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$59,941	S-7,LN 38	\$0	\$14,270	\$0	\$5,649	\$9,028	\$5,311	\$778	\$11	\$0	\$0	\$24,893	\$0
26	NET TELEPHONE PLANT			\$3,847,457		\$0	\$859,691	\$0	\$491,998	\$595,695	\$320,705	\$71,873	-\$11	\$0	\$0	\$1,507,505	\$0
27	% DISTRIBUTION			100.00%		0.00%	22.34%	0.00%	12.79%	15.48%	8.34%	1.87%	0.00%	0.00%	0.00%	39.18%	\$0
28	MATERIALS AND SUPPLIES	1220		\$71,716	S-6,LN 31	\$0	\$16,494	\$0	\$4,573	\$11,112	\$6,003	\$638	\$0	\$0	\$0	\$32,896	\$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		\$105,565		\$0	\$28,901	\$0	\$7,080	\$15,184	\$9,490	\$1,006	\$30	\$0	\$0	\$43,874	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$4,024,737		\$0	\$905,086	\$0	\$503,651	\$621,992	\$336,198	\$73,517	\$19	\$0	\$0	\$1,584,275	\$0
36	% DISTRIBUTION			100.00%		0.00%	22.49%	0.00%	12.51%	15.45%	8.35%	1.83%	0.00%	0.00%	0.00%	39.36%	\$0

PYCOS Tellico Telephone Co.

S-3,1of1

## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	BASIS FOR GENERAL SUPPORT FACILITIES																
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$2,578,673		\$0	\$613,905	\$0	\$243,023	\$388,407	\$228,488	\$33,463	\$471	\$0	\$0	\$1,070,916	\$0
3	% DISTRIBUTION			100.00%		0.00%	23.81%	0.00%	9.42%	15.06%	8.86%	1.30%	0.02%	0.00%	0.00%	41.53%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$32,162,441		\$0	\$7,362,081	\$0	\$3,942,959	\$5,127,118	\$2,762,241	\$575,669	\$0	\$0	\$0	\$12,392,372	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
	LAND AND SUPPORT ASSETS		2110														
7	CLASS A COMPANIES			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$1,829,785	LN 6+DIRECT	\$0	\$418,843	\$0	\$224,323	\$291,692	\$157,149	\$32,751	\$0	\$0	\$0	\$705,027	\$0
9	GENERAL PURPOSE COMPUTERS			\$59,221	LN 6+DIRECT	\$0	\$13,556	\$0	\$7,260	\$9,441	\$5,086	\$1,060	\$0	\$0	\$0	\$22,818	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,889,006		\$0	\$432,399	\$0	\$231,583	\$301,133	\$162,235	\$33,811	\$0	\$0	\$0	\$727,845	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$34,051,447		\$0	\$7,794,480	\$0	\$4,174,542	\$5,428,251	\$2,924,476	\$609,480	\$0	\$0	\$0	\$13,120,217	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$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			\$34,051,447		\$0	\$7,794,480	\$0	\$4,174,542	\$5,428,251	\$2,924,476	\$609,480	\$0	\$0	\$0	\$13,120,217	\$0
33	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
	INTANGIBLE ASSETS		2690														
34	ALLOCATED			\$286,300	LN 33	\$0	\$65,535	\$0	\$35,099	\$45,640	\$24,589	\$5,124	\$0	\$0	\$0	\$110,313	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$286,300		\$0	\$65,535	\$0	\$35,099	\$45,640	\$24,589	\$5,124	\$0	\$0	\$0	\$110,313	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0

PYCOS Tellico 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					\$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%	35.85%			27.41%	14.63%				0.00%	22.11%	
15	REL MOU'S - EXCHANGE TRUNK			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
16	HOST/REMOTE MOU MILES			100.00%		0.00%	11.47%			6.85%	4.88%				0.00%	76.81%	
17	EQUIPMENT FURNISHED OTHERS FACTOR			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	COE BOOK COST																
19	OPERATOR SYSTEMS EQUIPMENT																
20	MANUAL SWITCHBOARDS	2220	1.1														
21	COMBINED TOLL AND LOCAL			\$0 LN 2		\$0	\$0			\$0	\$0				\$0	\$0	\$0
22	SEPARATE TOLL SWBD			\$0 LN 3		\$0	\$0			\$0	\$0						
23	SEPARATE DSA BOARDS			\$0 LN 4		\$0	\$0			\$0	\$0				\$0	\$0	
24	SEPARATE DSB BOARDS			\$0 LN 5		\$0	\$0			\$0	\$0				\$0	\$0	
25	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	\$0
26	SUBTOTAL MANUAL BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
27	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
28	AUXILIARY SWITCHBOARDS	2220	1.2														
29	DIRECTORY ASSISTANCE			\$0 LN 6+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
30	INTERCEPT			\$0 SLU		\$0	\$0			\$0	\$0				\$0	\$0	
31	TOLL RATE AND ROUTE			\$0 LN 3+DIRECT		\$0	\$0			\$0	\$0						
32	SUBTOTAL AUXILIARY BOARDS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
33	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
34	SERVICE OBSERVING	2220	1.3														
35	TOLL			\$0 LN 8		\$0	\$0			\$0	\$0						
36	EXCHANGE			\$0 DIRECT		\$0	\$0			\$0	\$0					\$0	
37	DIRECT ASSIGNMENT			\$0 DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
38	SUBTOTAL SERVICE OBSERVING			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
39	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
40	TRAFFIC SERVICE POSITIONS	2220	1.4														
41	OPERATOR			\$0 LN 7+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
42	REMOTE TRUNK ARRANGEMENT			\$0 LN 9+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
43	OTHER			\$0 LN 10+DIRECT		\$0	\$0			\$0	\$0				\$0	\$0	
44	SUBTOTAL TSPS			\$0		\$0	\$0			\$0	\$0				\$0	\$0	
45	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	
46	TOTAL OPERATOR SYSTEMS EQUIPMENT			\$0		\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0

PYCOS Tellico 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
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
46	SUBTOTAL TANDEM SWITCHING				\$0	\$0	\$0			\$0	\$0					\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT	2210	3.0														
48	ACCESS		3.1	\$4,955,661	LN 13	\$0	\$1,776,654			\$1,358,347	\$724,964					\$0	\$1,095,697
49	EQUAL ACCESS		3.2		\$0 S-6, LN 3	\$0	\$0			\$0	\$0					\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$4,955,661		\$0	\$1,776,654			\$1,358,347	\$724,964					\$0	\$1,095,697
51	% DISTRIBUTION			100.00%		0.00%	35.85%			27.41%	14.63%				0.00%	22.11%	\$0
52	TOTAL SWITCHING EQUIPMENT			\$4,955,661		\$0	\$1,776,654			\$1,358,347	\$724,964					\$0	\$1,095,697
53	% DISTRIBUTION			100.00%		0.00%	35.85%			27.41%	14.63%				0.00%	22.11%	\$0
54	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$1,192,679	AL-1, LN12	\$0	\$20,974	\$0	\$807,751	\$15,663	\$8,111	\$91,745	\$0	\$0	\$0	\$248,435	
56	EXCH TRUNK - EAS		4.121	\$47,513	DIRECT											\$0	\$47,513
57	4.11D - DSL EQUIP		4.11 DSL	\$831,577	DIRECT	\$0	\$0	\$0	\$831,577	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$4,751,581	AL-1, LN 2	\$0	\$1,182,653	\$0	\$10,801	\$795,453	\$430,344	\$10,166	\$0	\$0	\$0	\$2,322,164	
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$432,190	DIRECT	\$0	\$0	\$0	\$221,762	\$0	\$0	\$210,428	\$0	\$0	\$0	\$0	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$7,255,540		\$0	\$1,203,628	\$0	\$1,871,891	\$811,116	\$438,455	\$312,338	\$0	\$0	\$0	\$2,618,112	
63	% DISTRIBUTION			100.00%		0.00%	16.59%	0.00%	25.80%	11.18%	6.04%	4.30%	0.00%	0.00%	0.00%	36.08%	\$0
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$65,570	DIRECT	\$0	\$0	\$0	\$65,570	\$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	\$918,693	AL-1, LN14	\$0	\$0	\$0	\$824,990	\$0	\$0	\$93,703	\$0	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$250,378	AL-1, LN6	\$0	\$106,014	\$0	\$3,051	\$79,168	\$41,000	\$5,384	\$0	\$0	\$0	\$15,760	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$1,169,071		\$0	\$106,014	\$0	\$828,042	\$79,168	\$41,000	\$99,087	\$0	\$0	\$0	\$15,760	\$0
71	% DISTRIBUTION			100.00%		0.00%	9.07%	0.00%	70.83%	6.77%	3.51%	8.48%	0.00%	0.00%	0.00%	1.35%	\$0
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$250,328	LN 15+DIRECT	\$0	\$28,700			\$17,152	\$12,206					\$0	\$192,269
74	CLOSED END WATS		4.32	\$0	DIRECT			\$0	\$0			\$0	\$0	\$0		\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$250,328		\$0	\$28,700	\$0	\$0	\$17,152	\$12,206	\$0	\$0	\$0		\$0	\$192,269
76	% DISTRIBUTION			100.00%		0.00%	11.47%	0.00%	0.00%	6.85%	4.88%	0.00%	0.00%	0.00%	0.00%	76.81%	\$0
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$8,740,509		\$0	\$1,338,342	\$0	\$2,765,502	\$907,437	\$491,661	\$411,425	\$0	\$0	\$0	\$2,826,141	\$0
79	% DISTRIBUTION			100.00%		0.00%	15.31%	0.00%	31.64%	10.38%	5.63%	4.71%	0.00%	0.00%	0.00%	32.33%	\$0
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$13,696,170		\$0	\$3,114,996	\$0	\$2,765,502	\$2,265,783	\$1,216,625	\$411,425	\$0	\$0	\$0	\$3,921,838	\$0
81	% DISTRIBUTION			100.00%		0.00%	22.74%	0.00%	20.19%	16.54%	8.88%	3.00%	0.00%	0.00%	0.00%	28.63%	\$0

PYCOS Tellico 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)			100.00%	INPUT	0.00%	25.00%			16.82%	9.10%				0.00%	49.09%	
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%	24.89%	0.00%	0.23%	16.74%	9.06%			0.21%	0.00%	0.00%	48.87%
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	1.76%	0.00%	67.73%	1.31%	0.68%			7.69%	0.00%	0.00%	20.83%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	89.80%	0.00%	0.00%			10.20%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	42.09%	0.00%	1.27%	32.67%	14.77%			2.18%	0.00%	0.00%	7.01%
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	11.47%			6.85%	4.88%				0.00%	76.81%	
9	EQUIPMENT FURNISHED OTHERS FACTOR			\$0	INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INFORMATION ORIGINATION/TERMINATION																	
	2310																
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
12	COINLESS PUBLIC TELEPHONE		1.2	\$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%	0.00%
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%	0.00%
CABLE AND WIRE FACILITIES																	
	2410																
19	SUBSCRIBER LINE - JOINT			\$16,825,254	LN 3	\$0	\$4,187,753	\$0	\$38,247	\$2,816,682	\$1,523,839	\$35,997	\$0	\$0	\$0	\$8,222,736	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$16,825,254		\$0	\$4,187,753	\$0	\$38,247	\$2,816,682	\$1,523,839	\$35,997	\$0	\$0	\$0	\$8,222,736	
22	EXCHANGE WIDEBAND - JOINT			\$886,428	LN 4	\$0	\$15,589	\$0	\$600,340	\$11,641	\$6,029	\$68,187	\$0	\$0	\$0	\$184,643	
23	EXCHANGE WIDEBAND - DIRECT			\$26,488	DIRECT	\$0	\$0	\$0	\$26,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$912,916		\$0	\$15,589	\$0	\$626,828	\$11,641	\$6,029	\$68,187	\$0	\$0	\$0	\$184,643	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$21,319	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,319	
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$21,319		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,319	
28	INTEREXCHANGE WIDEBAND			\$569,286	LN 5	\$0	\$0	\$0	\$511,222	\$0	\$0	\$58,065	\$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	\$569,286		\$0	\$0	\$0	\$511,222	\$0	\$0	\$58,065	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$91,365	LN 6	\$0	\$38,455	\$0	\$1,161	\$29,851	\$13,499	\$1,995	\$0	\$0	\$0	\$6,405	\$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	\$91,365		\$0	\$38,455	\$0	\$1,161	\$29,851	\$13,499	\$1,995	\$0	\$0	\$0	\$6,405	\$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			\$46,131	LN 8	\$0	\$5,289			\$3,161	\$2,249			\$0	\$0	\$35,432	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0			\$0	\$0			\$0	\$0	\$0	\$0
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$46,131		\$0	\$5,289	\$0	\$0	\$3,161	\$2,249	\$0	\$0	\$0	\$0	\$35,432	
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$18,466,271		\$0	\$4,247,085	\$0	\$1,177,457	\$2,861,335	\$1,545,616	\$164,244	\$0	\$0	\$0	\$8,470,534	\$0
43	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	6.38%	15.49%	8.37%	0.89%	0.00%	0.00%	0.00%	45.87%	\$0

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%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
2	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.00%	0.00%	6.38%	15.49%	8.37%	0.89%	0.00%	0.00%	0.00%	45.87%	\$0
3	EQUAL ACCESS MOU'S			100.00%	INPUT	0.00%	72.14%			0.00%	27.86%				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			\$579,424	LN 1+DIRECT	\$0	\$132,632	\$0	\$71,035	\$92,368	\$49,763	\$10,371	\$0	\$0	\$0	\$223,255	\$0
15	TOTAL TPUC - SHORT TERM			\$579,424		\$0	\$132,632	\$0	\$71,035	\$92,368	\$49,763	\$10,371	\$0	\$0	\$0	\$223,255	\$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			\$579,424		\$0	\$132,632	\$0	\$71,035	\$92,368	\$49,763	\$10,371	\$0	\$0	\$0	\$223,255	\$0
29	MATERIALS AND SUPPLIES	1220															
30	CPE			\$0	DIRECT	\$0		\$0								\$0	\$0
31	OTHER			\$71,716	LN 2+DIRECT	\$0	\$16,494	\$0	\$4,573	\$11,112	\$6,003	\$638	\$0	\$0	\$0	\$32,896	\$0
32	TOTAL			\$71,716		\$0	\$16,494	\$0	\$4,573	\$11,112	\$6,003	\$638	\$0	\$0	\$0	\$32,896	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	6.38%	15.49%	8.37%	0.89%	0.00%	0.00%	0.00%	45.87%	\$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
37	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Tellico 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%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	22.74%	0.00%	20.19%	16.54%	8.88%	3.00%	0.00%	0.00%	0.00%	28.63%	\$0
3	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	23.00%	0.00%	6.38%	15.49%	8.37%	0.89%	0.00%	0.00%	0.00%	45.87%	\$0
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
6	CAPITAL LEASES	2681		\$0	S-3, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	LEASEHOLD IMPROVEMENTS	2682		0.00%	S-3, LN 28	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
8	TANGIBLE ASSETS	2680		0.00%	S-3, LN 30	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
9	PLANT HELD FOR FUTURE USE	2002		\$0	S-6, LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		\$0	S-6, LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	ACCUM DEPRECIATION - PLANT IN SERVICE	3100															
11	GENERAL SUPPORT			\$1,359,474	LN 1+DIRECT	\$0	\$311,188	\$0	\$166,665	\$216,718	\$116,757	\$24,333	\$0	\$0	\$0	\$523,813	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$4,559,570	S-4, LN53+DIR	\$0	\$1,634,651	\$0	\$0	\$1,249,778	\$667,019	\$0	\$0	\$0	\$0	\$1,008,121	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$7,763,375	S-4, LN79+DIR	\$0	\$1,188,724	\$0	\$2,456,337	\$805,991	\$436,696	\$365,431	\$0	\$0	\$0	\$2,510,196	\$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			\$16,412,898	LN 4+DIRECT	\$0	\$3,774,827	\$0	\$1,046,529	\$2,543,167	\$1,373,750	\$145,980	\$0	\$0	\$0	\$7,528,646	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$30,095,317		\$0	\$6,909,390	\$0	\$3,669,530	\$4,815,654	\$2,594,223	\$535,744	\$0	\$0	\$0	\$11,570,776	\$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		\$36,252	LN 1+DIRECT	\$0	\$8,298	\$0	\$4,444	\$5,779	\$3,113	\$649	\$0	\$0	\$0	\$13,968	\$0
28	CENTRAL OFFICE EQUIP			\$364,252	LN 2+DIRECT	\$0	\$82,844	\$0	\$73,549	\$60,259	\$32,356	\$10,942	\$0	\$0	\$0	\$104,302	\$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			\$467,480	LN 4+DIRECT	\$0	\$107,516	\$0	\$29,808	\$72,436	\$39,128	\$4,158	\$0	\$0	\$0	\$214,434	\$0
31	UNDISTRIBUTED			\$46,472	LN 5+DIRECT	\$0	\$10,638	\$0	\$5,697	\$7,408	\$3,991	\$832	\$0	\$0	\$0	\$17,906	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$914,456		\$0	\$209,296	\$0	\$113,498	\$145,882	\$78,589	\$16,580	\$0	\$0	\$0	\$350,610	\$0
	CUST. DEPOSITS & OTHER DEF CRS-NET	4040&															
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$59,941	S-3, LN 3	\$0	\$14,270	\$0	\$5,649	\$9,028	\$5,311	\$778	\$11	\$0	\$0	\$24,893	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$59,941		\$0	\$14,270	\$0	\$5,649	\$9,028	\$5,311	\$778	\$11	\$0	\$0	\$24,893	\$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	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$13,367	S-9,LN 7	\$0	\$3,060	\$0	\$1,639	\$2,131	\$1,148	\$239	\$0	\$0	\$0	\$5,150	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$347,820	S-9,LN 8	\$0	\$79,617	\$0	\$42,641	\$55,447	\$29,872	\$6,226	\$0	\$0	\$0	\$134,017	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$474,888	S-9,LN 15	\$0	\$108,006	\$0	\$95,888	\$78,562	\$42,184	\$14,265	\$0	\$0	\$0	\$135,982	\$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		\$625,578	S-9,LN 25	\$0	\$143,878	\$0	\$39,888	\$96,933	\$52,360	\$5,564	\$0	\$0	\$0	\$286,954	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$750,665	S-10,LN 13	\$0	\$171,829	\$0	\$92,028	\$119,666	\$64,470	\$13,436	\$0	\$0	\$0	\$289,235	\$0
9	ACCESS / USF EXPENSE	6540		\$107,876	S-10,LN 14	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$450,103	S-11,LN 12	\$0	\$116,037	\$0	\$12,774	\$48,377	\$43,511	\$0	\$369	\$0	\$0	\$229,035	\$0
11	SERVICES EXPENSE	6620		\$277,444	S-11,LN 44	\$0	\$74,155	\$0	\$2,444	\$44,869	\$25,962	\$198	\$101	\$0	\$0	\$129,710	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$1,277,260	S-12,LN 11+12	\$0	\$309,525	\$0	\$119,700	\$191,307	\$112,541	\$16,482	\$232	\$0	\$0	\$527,474	\$0
14	SUBTOTAL OPERATING EXPENSES			\$4,324,995		\$0	\$1,113,982	\$0	\$407,002	\$637,292	\$372,049	\$56,410	\$702	\$0	\$0	\$1,737,557	\$0
15	% DISTRIBUTION			100.00%		0.00%	25.76%	0.00%	9.41%	14.74%	8.60%	1.30%	0.02%	0.00%	0.00%	40.17%	\$0
16	DEPRECIATION AND AMORTIZATION	6560		\$2,161,256	S-10,LN 22+29	\$0	\$440,287	\$0	\$354,288	\$299,921	\$162,011	\$51,998	\$0	\$0	\$0	\$852,751	\$0
17	OTHER OPERATING TAX	7240		\$52,268	S-12,LN 33	\$0	\$14,116	\$0	\$6,066	\$7,887	\$4,249	\$886	\$0	\$0	\$0	\$19,064	\$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		-\$29,888	S-10,LN 37	\$0	-\$6,874	\$0	-\$1,906	-\$4,631	-\$2,502	-\$266	\$0	\$0	\$0	-\$13,710	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$6,508,631		\$0	\$1,561,511	\$0	\$765,450	\$940,469	\$535,808	\$109,027	\$702	\$0	\$0	\$2,595,662	\$0
	% DISTRIBUTION			100.00%		0.00%	23.99%	0.00%	11.76%	14.45%	8.23%	1.68%	0.01%	0.00%	0.00%	39.88%	\$0
22	NON OPERATING EXPENSE																
23	ABANDONED CONSTRUCTION	7370		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
27	UNCOLLECTIBLES																
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	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

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	ALLOCATION FACTORS																
2	GENERAL SUPPORT ASSETS	2110		100.00%	S-3,LN 11	0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
3	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4,LN 81	0.00%	22.74%	0.00%	20.19%	16.54%	8.88%	3.00%	0.00%	0.00%	0.00%	28.63%	\$0
4	COIN PUBLIC TELEPHONE EQUIP	2310		\$0	S-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	COINLESS PUBLIC TELEPHONE EQUIP	2310		\$0	S-5,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	OTHER IOT EQUIPMENT	2310		\$0	S-5,LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CABLE AND WIRE FACILITIES	2410		100.00%	S-5,LN 43	0.00%	23.00%	0.00%	6.38%	15.49%	8.37%	0.89%	0.00%	0.00%	0.00%	45.87%	\$0
8	GENERAL SUPPORT EXPENSE																
9	NETWORK SUPPORT	6110		\$13,367	LN 1+DIRECT	\$0	\$3,060	\$0	\$1,639	\$2,131	\$1,148	\$239	\$0	\$0	\$0	\$5,150	\$0
10	GENERAL SUPPORT	6120		\$347,820	LN 1+DIRECT	\$0	\$79,617	\$0	\$42,641	\$55,447	\$29,872	\$6,226	\$0	\$0	\$0	\$134,017	\$0
11	TOTAL GENERAL SUPPORT EXP			\$361,187		\$0	\$82,677	\$0	\$44,280	\$57,578	\$31,020	\$6,465	\$0	\$0	\$0	\$139,167	\$0
12	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
13	CENTRAL OFFICE EXPENSE																
14	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$132,453	LN 2+DIRECT	\$0	\$30,124	\$0	\$26,745	\$21,912	\$11,766	\$3,979	\$0	\$0	\$0	\$37,927	\$0
15	OPERATOR SYSTEMS EXPENSE	6220		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	CENTRAL OFFICE TRANSMISSION EXPENSE	6230		\$342,435	LN 2+DIRECT	\$0	\$77,882	\$0	\$69,144	\$56,650	\$30,418	\$10,287	\$0	\$0	\$0	\$98,055	\$0
17	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	TOTAL CENTRAL OFFICE EXPENSE			\$474,888		\$0	\$108,006	\$0	\$95,888	\$78,562	\$42,184	\$14,265	\$0	\$0	\$0	\$135,982	\$0
19	% DISTRIBUTION			100.00%		0.00%	22.74%	0.00%	20.19%	16.54%	8.88%	3.00%	0.00%	0.00%	0.00%	28.63%	\$0
20	INFORMATION ORIG/TERM EXPENSE	6310															
21	IOT EXPENSES - COIN PAY TEL			\$0	LN 3	\$0	\$0			\$0	\$0				\$0	\$0	\$0
22	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0			\$0	\$0				\$0	\$0	\$0
23	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	IOT EXPENSES - CPE			\$0	DIRECT											\$0	\$0
25	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	% 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	CABLE AND WIRE FACILITIES EXPENSE	6410															
28	ALLOCATED			\$625,578	LN 6	\$0	\$143,878	\$0	\$39,888	\$96,933	\$52,360	\$5,564	\$0	\$0	\$0	\$286,954	\$0
29	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	TOTAL CWF EXPENSE			\$625,578		\$0	\$143,878	\$0	\$39,888	\$96,933	\$52,360	\$5,564	\$0	\$0	\$0	\$286,954	\$0
31	% DISTRIBUTION			100.00%		0.00%	23.00%	0.00%	6.38%	15.49%	8.37%	0.89%	0.00%	0.00%	0.00%	45.87%	\$0
32	TOTAL PLANT SPECIFIC EXPENSE			\$1,461,652		\$0	\$334,561	\$0	\$180,056	\$233,072	\$125,565	\$26,294	\$0	\$0	\$0	\$562,104	\$0
33	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.32%	15.95%	8.59%	1.80%	0.00%	0.00%	0.00%	38.46%	\$0
34	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,100,465		\$0	\$251,884	\$0	\$135,777	\$175,494	\$94,545	\$19,829	\$0	\$0	\$0	\$422,936	\$0
35	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.34%	15.95%	8.59%	1.80%	0.00%	0.00%	0.00%	38.43%	\$0

PYCOS Tellico 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%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$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%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$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%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$0
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			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
13	NETWORK OPERATIONS EXPENSE	6530		\$750,665	LN 7+DIRECT	\$0	\$171,829	\$0	\$92,028	\$119,666	\$64,470	\$13,436	\$0	\$0	\$0	\$289,235	\$0
14	ACCESS / USF EXPENSE	6540		\$107,876	DIRECT	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$96,105	S-3, LN 11	\$0	\$21,999	\$0	\$11,782	\$15,320	\$8,254	\$1,720	\$0	\$0	\$0	\$37,030	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$54,292	S-4, LN 53	\$0	\$19,464	\$0	\$0	\$14,881	\$7,942	\$0	\$0	\$0	\$0	\$12,004	\$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			\$826,775	S-4, LN 79	\$0	\$126,595	\$0	\$261,592	\$85,835	\$46,507	\$38,917	\$0	\$0	\$0	\$267,328	\$0
19	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$1,092,063	S-5, LN 43	\$0	\$251,165	\$0	\$69,633	\$169,214	\$91,405	\$9,713	\$0	\$0	\$0	\$500,932	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$2,069,234		\$0	\$419,223	\$0	\$343,007	\$285,252	\$154,108	\$50,350	\$0	\$0	\$0	\$817,294	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$2,069,234		\$0	\$419,223	\$0	\$343,007	\$285,252	\$154,108	\$50,350	\$0	\$0	\$0	\$817,294	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.26%	0.00%	16.58%	13.79%	7.45%	2.43%	0.00%	0.00%	0.00%	39.50%	\$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 IMPROVEMENTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$92,022	LN 5+DIRECT	\$0	\$21,064	\$0	\$11,281	\$14,669	\$7,903	\$1,647	\$0	\$0	\$0	\$35,457	\$0
30	OTHER - TPPA	6565		\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL AMORTIZATION EXPENSE			\$92,022		\$0	\$21,064	\$0	\$11,281	\$14,669	\$7,903	\$1,647	\$0	\$0	\$0	\$35,457	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$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		\$29,888	S-5, LN 43+DIR	\$0	\$6,874	\$0	\$1,906	\$4,631	\$2,502	\$266	\$0	\$0	\$0	\$13,710	\$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			\$29,888		\$0	\$6,874	\$0	\$1,906	\$4,631	\$2,502	\$266	\$0	\$0	\$0	\$13,710	\$0

PYCOS Tellico 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	SWS - OPERATOR SERVICES EXCL DA				\$0 INPUT	\$0	\$0			\$0	\$0					\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0			\$0	\$0					\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	11.83%			8.83%	4.57%				0.00%	74.77%	
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	29.10%	0.00%	0.00%	10.97%	6.97%	0.00%	0.00%	0.00%	0.00%	52.96%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	53.26%	0.00%	8.22%	8.93%	29.36%	0.00%	0.24%				
6	PAYSTATION REVENUE				\$0 INPUT	\$0	\$0			\$0	\$0					\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.48%	0.09%	0.25%	0.00%	0.00%	0.00%	74.96%	\$0
8	BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	6.37%	0.00%	0.18%	3.40%	0.00%	0.13%	0.00%	0.00%	0.00%	89.92%	\$0
9	IX CARRIER SVC ORDER CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
10	IX CARRIER BILLING INQUIRY CONTACTS				\$0 INPUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0				
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	43.32%	0.00%	6.68%	11.59%	38.10%	0.00%	0.31%				
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$450,103	INPUT	\$0	\$116,037	\$0	\$12,774	\$48,377	\$43,511	\$0	\$369	\$0	\$0	\$229,035	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$0	LN 1+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$10,740	DIRECT	\$0	\$100			\$7,668	\$0				\$0	\$2,973	\$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	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$6,372	DIRECT		\$6,372										
25	- OTHER		1.12	\$43,189	LN 7	\$0	\$2,559	\$0	\$127	\$7,980	\$39	\$109	\$0	\$0	\$0	\$32,375	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$30,640	LN 4	\$0	\$8,916	\$0	\$0	\$3,361	\$2,135	\$0	\$0	\$0	\$0	\$16,228	\$0
27	- END USER BILLING INQUIRY		1.3	\$41,583	LN 8	\$0	\$2,649	\$0	\$75	\$1,412	\$0	\$55	\$0	\$0	\$0	\$37,392	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0			\$0	\$0			\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$121,784		\$0	\$20,496	\$0	\$202	\$12,754	\$2,174	\$164	\$0	\$0	\$0	\$85,994	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$6,075	AL-1, LN16	\$0	\$1,265			\$3,007	\$1,803				\$0	\$0	
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT										\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$54,290	AL-1, LN18, LN19	\$0	\$16,192	\$0	\$0	\$11,910	\$7,139	\$0	\$0	\$0	\$0	\$19,049	\$0
38	- END USER COMMON LINE		2.3	\$2,857	DIRECT	\$0	\$2,857			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$27,299	LN 11	\$0	\$11,826	\$0	\$1,824	\$3,163	\$10,402	\$0	\$84	\$0	\$0	\$19,050	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$90,521		\$0	\$32,139	\$0	\$1,824	\$18,080	\$19,344	\$0	\$84	\$0	\$0	\$105,044	\$0
41	TOTAL CAT 1 AND CAT 2			\$212,305	LN 32+LN 40	\$0	\$52,635	\$0	\$2,026	\$30,834	\$21,518	\$164	\$84	\$0	\$0	\$105,044	\$0
42	% DISTRIBUTION			100.00%		0.00%	24.79%	0.00%	0.95%	14.52%	10.14%	0.08%	0.04%	0.00%	0.00%	49.48%	\$0
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$54,394	LN 42+DIRECT	\$0	\$21,420	\$0	\$418	\$6,368	\$4,444	\$34	\$17	\$0	\$0	\$21,693	\$0
44	TOTAL SERVICES EXPENSE			\$277,440		\$0	\$74,155	\$0	\$2,444	\$44,869	\$25,962	\$198	\$101	\$0	\$0	\$129,710	\$0
45	% DISTRIBUTION			100.00%		0.00%	26.73%	0.00%	0.88%	16.17%	9.36%	0.07%	0.04%	0.00%	0.00%	46.75%	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$727,543	LN 12+LN 44	\$0	\$190,191	\$0	\$15,218	\$93,247	\$69,474	\$198	\$471	\$0	\$0	\$358,745	\$0
47	% DISTRIBUTION			100.00%		0.00%	26.14%	0.00%	2.09%	12.82%	9.55%	0.03%	0.06%	0.00%	0.00%	49.31%	\$0

PYCOS Tellico Telephone Co.

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## OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
	SEPARATION FACTORS																
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.00%	23.81%	0.00%	9.42%	15.06%	8.86%	1.30%	0.02%	0.00%	0.00%	41.53%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.00%	22.89%	0.00%	12.26%	15.94%	8.59%	1.79%	0.00%	0.00%	0.00%	38.53%	\$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%	72.14%			0.00%	27.86%				0.00%	0.00%	
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.00%	22.36%	0.00%	12.67%	15.48%	8.34%	1.85%	0.00%	0.00%	0.00%	39.30%	
	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			\$7,150	DIRECT	\$0	\$7,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,270,110	LN 1	\$0	\$302,375	\$0	\$119,700	\$191,307	\$112,541	\$16,482	\$232	\$0	\$0	\$527,474	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,277,260		\$0	\$309,525	\$0	\$119,700	\$191,307	\$112,541	\$16,482	\$232	\$0	\$0	\$527,474	\$0
14	% DISTRIBUTION			100.00%		0.00%	24.23%	0.00%	9.37%	14.98%	8.81%	1.29%	0.02%	0.00%	0.00%	41.30%	\$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			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			\$0	DIRECT												\$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			\$6,949,538	RECORDS	\$0	\$1,660,082	\$0	\$821,315	\$1,008,735	\$572,563	\$117,185	\$701	\$0	\$0	\$2,768,957	
22	LESS: OPERATING EXPENSE AND TAX			\$6,524,441	VARIOUS	\$0	\$1,561,511	\$0	\$765,450	\$944,039	\$537,834	\$109,442	\$705	\$0	\$0	\$2,605,459	
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.			-\$418	LN 6+DIRECT	\$0	-\$94	\$0	-\$53	-\$65	-\$35	-\$8	\$0	\$0	\$0	-\$164	
27	NET TAXABLE INCOME			\$425,516		\$0	\$98,664	\$0	\$55,917	\$64,761	\$34,764	\$7,751	-\$4	\$0	\$0	\$163,662	
28	% DISTRIBUTION			100.00%		0.00%	23.19%	0.00%	13.14%	15.22%	8.17%	1.82%	0.00%	0.00%	0.00%	38.46%	
	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		-\$1,782,821	LN 28	\$0	-\$413,383	\$0	-\$234,281	-\$271,337	-\$145,652	-\$32,473	\$16	\$0	\$0	-\$685,710	
32	OPERATING STATE & LOCAL INCOME TAX	7230		-\$49,461	LN 28	\$0	-\$11,469	\$0	-\$6,500	-\$7,528	-\$4,041	-\$901	\$0	\$0	\$0	-\$19,024	
33	OPERATING TAXES - OTHER	7240		\$52,268	LN 2+DIRECT	\$0	\$14,116	\$0	\$6,066	\$7,887	\$4,249	\$886	\$0	\$0	\$0	\$19,064	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$1,537,402	LN 28	\$0	\$356,477	\$0	\$202,031	\$233,985	\$125,602	\$28,003	-\$13	\$0	\$0	\$591,317	
35	TOTAL OPERATING TAXES			-\$242,612		\$0	-\$54,258	\$0	-\$32,685	-\$36,992	-\$19,842	-\$4,486	\$3	\$0	\$0	-\$94,353	\$0

PYCOS Tellico 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	\$7,479	SPF	\$0	\$1,861	\$0	\$17	\$1,252	\$677	\$16	\$0	\$0	\$0	\$3,655		
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.23%	16.74%	9.06%	0.21%	0.00%	0.00%	0.00%	48.87%		
3	ALLOCATED LOOPS - CWF	\$7,479	SPF	\$0	\$1,861	\$0	\$17	\$1,252	\$677	\$16	\$0	\$0	\$0	\$3,655		
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.89%	0.00%	0.23%	16.74%	9.06%	0.21%	0.00%	0.00%	0.00%	48.87%		
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$698	TOLL MOU	\$0	\$295	\$0	\$9	\$221	\$114	\$15	\$0	\$0	\$0	\$44	\$0	
6	PERCENT DISTRIBUTION	100.00%		0.00%	42.34%	0.00%	1.22%	31.62%	16.38%	2.15%	0.00%	0.00%	0.00%	6.29%	\$0	
7	ALLOCATED CIRCUIT MILES - CWF	\$12,985	CMM	\$0	\$5,465	\$0	\$165	\$4,242	\$1,918	\$284	\$0	\$0	\$0	\$910	\$0	
8	PERCENT DISTRIBUTION	100.00%		0.00%	42.09%	0.00%	1.27%	32.67%	14.77%	2.18%	0.00%	0.00%	0.00%	7.01%	\$0	
9	ALLOCATED WIDEBAND LOOPS	\$398	WB CKTS	\$0	\$5	\$0	\$275	\$4	\$2	\$46	\$0			\$66		
10	PERCENT DISTRIBUTION	100.00%		0.00%	1.32%	0.00%	69.10%	0.99%	0.51%	11.56%	0.00%			16.53%		
11	ALLOCATED WBD CHANNELS (CKTS)	\$299	WB CKTS	\$0	\$5	\$0	\$203	\$4	\$2	\$23	\$0			\$62		
12	PERCENT DISTRIBUTION	100.00%		0.00%	1.76%	0.00%	67.73%	1.31%	0.68%	7.69%	0.00%			20.83%		
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$226	WB CKTS Less	\$0	\$0	\$0	\$203	\$0	\$0	\$23	\$0			\$0		
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	89.80%	0.00%	0.00%	10.20%	0.00%			0.00%		
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$209,178	DIRECT	\$0	\$43,542			\$103,549	\$62,072					\$15		
16	PERCENT DISTRIBUTION	100.00%		0.00%	20.82%			49.50%	29.67%					0.01%		
17	ALLOCATED USERS	\$14,784		\$0	\$1,362	\$0	\$0	\$3,239	\$1,942	\$0	\$0	\$0	\$0	\$8,241	\$0	
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.21%	0.00%	0.00%	21.91%	13.14%	0.00%	0.00%	0.00%	0.00%	55.74%	\$0	
19	OB&C ALLOCATION	100.00%		0.00%	33.33%			20.84%	12.49%					33.33%		
CWC-1	CASH WORKING CAPITAL WORKSHEET															CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$1,461,652	S-9, LN 27	\$0	\$334,561	\$0	\$180,056	\$233,072	\$125,565	\$26,294	\$0	\$0	\$0	\$562,104	
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$858,541	VARIOUS	\$0	\$279,705	\$0	\$92,028	\$119,666	\$64,470	\$13,436	\$0	\$0	\$0	\$289,235	
3	CUSTOMER OPERATIONS EXP - MARKETING	\$450,103	S-11, LN 12	\$0	\$116,037	\$0	\$12,774	\$48,377	\$43,511	\$0	\$369	\$0	\$0	\$229,035	
4	CUSTOMER OPERATIONS EXP - SERVICES	\$277,440	S-11, LN 44	\$0	\$74,155	\$0	\$2,444	\$44,869	\$25,962	\$198	\$101	\$0	\$0	\$129,710	
5	CORPORATE OPERATIONS EXPENSE	\$1,277,260	S-12, LN 13	\$0	\$309,525	\$0	\$119,700	\$191,307	\$112,541	\$16,482	\$232	\$0	\$0	\$527,474	
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)	-\$1,782,821	S-12, LN 29 + 31	\$0	-\$413,383	\$0	-\$234,281	-\$271,337	-\$145,652	-\$32,473	\$16	\$0	\$0	-\$685,710	
10	STATE INCOME TAX (ACTUAL)	-\$49,461	S-12, LN 32	\$0	-\$11,469	\$0	-\$6,500	-\$7,528	-\$4,041	-\$901	\$0	\$0	\$0	-\$19,024	
11	OTHER OPERATING TAX	\$52,268	S-12, LN 33	\$0	\$14,116	\$0	\$6,066	\$7,887	\$4,249	\$886	\$0	\$0	\$0	\$19,064	
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	GROSS RECEIPTS TAX (ACTUAL)	\$23,750	RECORDS	\$0	\$0	\$0	\$0	\$3,170	\$4,317	\$554	\$0	\$0	\$0	\$15,708	
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	\$2,568,732		\$0	\$703,247	\$0	\$172,287	\$369,486	\$230,923	\$24,476	\$718	\$0	\$0	\$1,067,595	
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	CASH WORKING CAPITAL	\$105,565		\$0	\$28,901	\$0	\$7,080	\$15,184	\$9,490	\$1,006	\$30	\$0	\$0	\$43,874	
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	\$105,565		\$0	\$28,901	\$0	\$7,080	\$15,184	\$9,490	\$1,006	\$30	\$0	\$0	\$43,874	

PYCOS Tellico Telephone Company

47	FROZEN MAG SHIFT	\$0	\$49,272	\$0	\$0	\$0	\$0	\$0	(\$59,454)	\$7,241	\$0	\$2,941				
48	POST MAG REVENUE REQUIREMENT	\$2,587,826	\$1,342,500	\$0	\$0	\$0	\$0	\$1,293,228	\$0	\$260,330	\$0	\$716,064	\$0	\$57,184	\$0	\$211,747

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
1		NET INVESTMENT FOR SETTLEMENTS	\$1,408,737	(NOTE A)	\$0	\$697,105	\$173,057	\$0	\$0	\$11,955	\$5,575	\$10,307	\$217,472	\$115,520	\$66,587	\$217	\$110,943	\$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	\$158,483	LN 1*LN 2	\$0	\$78,424	\$19,469	\$0	\$0	\$1,345	\$627	\$1,160	\$24,466	\$12,996	\$7,491	\$24	\$12,481	\$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	\$158,483	LN 3-LN 4	\$0	\$78,424	\$19,469	\$0	\$0	\$1,345	\$627	\$1,160	\$24,466	\$12,996	\$7,491	\$24	\$12,481	\$0
6		FEDERAL INCOME TAX	\$85,416	LN 30	\$0	\$42,266	\$10,496	\$0	\$0	\$725	\$338	\$625	\$13,186	\$7,004	\$4,037	\$13	\$6,727	\$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	\$85,416	LN 6-LN 7	\$0	\$42,266	\$10,496	\$0	\$0	\$725	\$338	\$625	\$13,186	\$7,004	\$4,037	\$13	\$6,727	\$0
9		STATE AND LOCAL INCOME TAX	\$16,966	LN 36	\$0	\$8,395	\$2,085	\$0	\$0	\$144	\$67	\$124	\$2,619	\$1,391	\$802	\$3	\$1,336	\$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	\$16,966	LN 9-LN 10	\$0	\$8,395	\$2,085	\$0	\$0	\$144	\$67	\$124	\$2,619	\$1,391	\$802	\$3	\$1,336	\$0
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$2,326,962	A-8, LN 20	\$0	\$1,164,143	\$236,943	\$0	\$195	\$20,559	\$7,831	\$17,053	\$345,011	\$197,159	\$92,661	\$57,144	\$188,263	\$0
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		BASIS FOR GROSS RECEIPTS TAX	\$2,587,826		\$0	\$1,293,228	\$268,992	\$0	\$195	\$22,773	\$8,863	\$18,961	\$385,281	\$218,550	\$104,992	\$57,184	\$208,806	\$0
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT	\$2,587,826	LN16+LN18	\$0	\$1,293,228	\$268,992	\$0	\$195	\$22,773	\$8,863	\$18,961	\$385,281	\$218,550	\$104,992	\$57,184	\$208,806	\$0
		SPECIAL ACCESS INCLUDING WBI															\$917,630	
OPTIONAL GROSS UP INCOME TAX CALCULATION																		
20		RETURN ON INVESTMENT	\$158,483	LN 3	\$0	\$78,424	\$19,469	\$0	\$0	\$1,345	\$627	\$1,160	\$24,466	\$12,996	\$7,491	\$24	\$12,481	\$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	(\$147)	A-12, LN 21	\$0	(\$70)	(\$23)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$22)	(\$12)	(\$7)	(\$0)	(\$11)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$147)	LN21+LN22	\$0	(\$70)	(\$23)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$22)	(\$12)	(\$7)	(\$0)	(\$11)	\$0
24		RETURN LESS INCOME ADJ	\$158,630	LN20-LN23	\$0	\$78,494	\$19,492	\$0	\$0	\$1,346	\$628	\$1,161	\$24,487	\$13,008	\$7,498	\$24	\$12,492	\$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	\$158,630		\$0	\$78,494	\$19,492	\$0	\$0	\$1,346	\$628	\$1,161	\$24,487	\$13,008	\$7,498	\$24	\$12,492	\$0
27		FEDERAL TAXABLE INCOME	\$158,630		\$0	\$78,494	\$19,492	\$0	\$0	\$1,346	\$628	\$1,161	\$24,487	\$13,008	\$7,498	\$24	\$12,492	\$0
28	0.35	FEDERAL INCOME TAX	\$85,416	LN 27*FTR	\$0	\$42,266	\$10,496	\$0	\$0	\$725	\$338	\$625	\$13,186	\$7,004	\$4,037	\$13	\$6,727	\$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	\$85,416	LN28-LN29	\$0	\$42,266	\$10,496	\$0	\$0	\$725	\$338	\$625	\$13,186	\$7,004	\$4,037	\$13	\$6,727	\$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	\$244,045		\$0	\$120,760	\$29,988	\$0	\$0	\$2,071	\$966	\$1,786	\$37,673	\$20,012	\$11,535	\$38	\$19,219	\$0
33		STATE TAXABLE INCOME	\$244,045		\$0	\$120,760	\$29,988	\$0	\$0	\$2,071	\$966	\$1,786	\$37,673	\$20,012	\$11,535	\$38	\$19,219	\$0
34	0.065	STATE INCOME TAX	\$16,966	LN 33*STR	\$0	\$8,395	\$2,085	\$0	\$0	\$144	\$67	\$124	\$2,619	\$1,391	\$802	\$3	\$1,336	\$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	\$16,966	LN34-LN35	\$0	\$8,395	\$2,085	\$0	\$0	\$144	\$67	\$124	\$2,619	\$1,391	\$802	\$3	\$1,336	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$81,718		\$0	\$40,436	\$10,041	\$0	\$0	\$693	\$323	\$598	\$12,615	\$6,701	\$3,862	\$13	\$6,435	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FI	(\$7,178)		\$0	(\$3,552)	(\$882)	\$0	\$0	(\$61)	(\$28)	(\$53)	(\$1,108)	(\$589)	(\$339)	(\$1)	(\$565)	\$0

PYCOS Tellico Telephone Company

## 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 INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$663,982	A-3.LN 4	\$0	\$315,064	\$104,230	\$0	\$0	\$5,425	\$2,517	\$4,673	\$98,496	\$52,425	\$30,060	\$752	\$50,340	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$1,776,654	A-4.LN 21+25			\$1,776,654	\$0		\$0		\$0					\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4.LN 17			\$0	\$0	\$0	\$0		\$0					\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$4,103,845	A-4.LN 41	\$0	\$1,182,653	\$0	\$0		\$92,475		\$63,213	\$1,040,314	\$893,612		\$0	\$831,577	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0				\$0	\$0	\$0	\$512,382	\$0	\$26,488	\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,424,542	A-5.LN 21	\$0	\$4,187,753	\$0	\$0		\$42,900	\$16,432	\$638,587	\$14,944	\$7,954	\$4,561	\$6	\$7,638	\$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	\$100,634	A-3.LN 15	\$0	\$47,803	\$15,814	\$0	\$0	\$823	\$382	\$709	\$14,944	\$7,954	\$4,561	\$6	\$7,638	\$0
9		TOTAL PLANT IN SERVICE	\$12,069,656		\$0	\$5,733,273	\$1,896,699	\$0	\$0	\$98,723	\$45,799	\$85,027	\$1,792,340	\$953,991	\$547,003	\$759	\$916,042	\$0
10		% DISTRIBUTION	100.000%		0.000%	47.502%	15.715%	0.000%	0.000%	0.818%	0.379%	0.704%	14.850%	7.904%	4.532%	0.006%	7.590%	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	\$203,666	A-6.LN 13	\$0	\$96,745	\$32,005	\$0	\$0	\$1,666	\$773	\$1,435	\$30,244	\$16,098	\$9,230	\$13	\$15,458	\$0
13	2004	PLANT UNDER CONSTRUCT. - LONG TERM	\$0	A-6.LN 20	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$12,273,323		\$0	\$5,830,018	\$1,928,704	\$0	\$0	\$100,389	\$46,572	\$86,462	\$1,822,585	\$970,089	\$556,233	\$772	\$931,500	\$0
16		% DISTRIBUTION	100.000%		0.000%	47.502%	15.715%	0.000%	0.000%	0.818%	0.379%	0.704%	14.850%	7.904%	4.532%	0.006%	7.590%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVIC	\$10,578,920	A-7.LN 9	\$0	\$4,999,277	\$1,709,664	\$0	\$0	\$86,041	\$39,941	\$74,114	\$1,562,477	\$831,441	\$477,041	\$541	\$798,383	\$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 PROPE	\$0	A-7.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	3500	ACCUM AMORTIZATION - INTANGIBLE PRO	\$0	A-7.LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	\$322,794	A-7.LN 28	\$0	\$151,273	\$51,818	\$0	\$0	\$2,697	\$1,196	\$2,302	\$48,149	\$26,063	\$14,288	\$15	\$24,992	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$19,919	A-7.LNS 30-3	\$0	\$9,462	\$3,130	\$0	\$0	\$163	\$76	\$140	\$2,858	\$1,574	\$903	\$1	\$1,512	\$0
24		NET TELEPHONE PLANT	\$1,351,690		\$0	\$670,006	\$164,093	\$0	\$0	\$11,488	\$5,359	\$9,905	\$209,001	\$111,011	\$64,001	\$213	\$106,613	\$0
25		% DISTRIBUTION	100.000%		0.000%	49.568%	12.140%	0.000%	0.000%	0.850%	0.396%	0.733%	15.462%	8.213%	4.735%	0.016%	7.887%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$21,067	A-3.LN 16	\$0	\$10,007	\$3,311	\$0	\$0	\$172	\$80	\$148	\$3,128	\$1,665	\$955	\$1	\$1,599	\$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										
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	\$35,981	A-3.LN 10	\$0	\$17,091	\$5,654	\$0	\$0	\$294	\$137	\$253	\$5,343	\$2,844	\$1,631	\$2	\$2,731	\$0
31		NET TELEPHONE PLANT, M&S AND																
		CASH WORKING CAPITAL	\$1,408,737		\$0	\$697,105	\$173,057	\$0	\$0	\$11,955	\$5,575	\$10,307	\$217,472	\$115,520	\$66,587	\$217	\$110,943	\$0
32		% DISTRIBUTION	100.000%		0.000%	49.484%	12.285%	0.000%	0.000%	0.849%	0.396%	0.732%	15.437%	8.200%	4.727%	0.015%	7.875%	0.000%



PYCOS Tellico Telephone Company

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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$5,880,499	A-4, LN 42	\$0	\$1,182,653	\$1,776,654	\$0	\$0	\$92,475		\$63,213	\$1,040,314	\$893,612		\$0	\$831,577	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0							\$0		\$0		\$0	
1c		CABLE & WIRE FACILITIES	\$5,424,542	A-5, LN 23	\$0	\$4,187,753					\$42,900	\$16,432	\$638,587	\$512,382		\$0	\$26,488	
1d		TOTAL	\$11,305,040		\$0	\$5,370,406	\$1,776,654	\$0	\$0	\$92,475	\$42,900	\$79,645	\$1,678,901	\$893,612	\$512,382	\$0	\$858,065	\$0
1e		% DISTRIBUTION	100.000%		0.000%	47.505%	15.716%	0.000%	0.000%	0.818%	0.379%	0.705%	14.851%	7.905%	4.532%	0.000%	7.590%	0.000%
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$643,166	LN 1e	\$0	\$305,533	\$101,077	\$0	\$0	\$5,261	\$2,441	\$4,531	\$95,516	\$50,839	\$29,150	\$0	\$48,817	\$0
3		GENERAL PURPOSE COMPUTERS	\$20,816	LN 1e & DIRE	\$0	\$9,531	\$3,153	\$0	\$0	\$164	\$76	\$141	\$2,980	\$1,586	\$909	\$752	\$1,523	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$663,982		\$0	\$315,064	\$104,230	\$0	\$0	\$5,425	\$2,517	\$4,673	\$98,496	\$52,425	\$30,060	\$752	\$50,340	\$0
5		% DISTRIBUTION	100.000%		0.000%	47.451%	15.698%	0.000%	0.000%	0.817%	0.379%	0.704%	14.834%	7.896%	4.527%	0.113%	7.582%	0.000%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$11,969,023		\$0	\$5,685,470	\$1,880,885	\$0	\$0	\$97,900	\$45,417	\$84,318	\$1,777,396	\$946,037	\$542,442	\$752	\$908,405	\$0
7		% DISTRIBUTION	100.000%		0.000%	47.502%	15.715%	0.000%	0.000%	0.818%	0.379%	0.704%	14.850%	7.904%	4.532%	0.006%	7.590%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT					0									
9		COE,IOT,CWF,GENERAL SUPPORT																
10		AND EQUAL ACCESS EQUIPMENT	\$11,969,023		\$0	\$5,685,470	\$1,880,885	\$0	\$0	\$97,900	\$45,417	\$84,318	\$1,777,396	\$946,037	\$542,442	\$752	\$908,405	\$0
		% DISTRIBUTION	100.000%		0.000%	47.502%	15.715%	0.000%	0.000%	0.818%	0.379%	0.704%	14.850%	7.904%	4.532%	0.006%	7.590%	0.000%
11	2680	TANGIBLE ASSETS																
12		CAPITAL LEASES	\$0	LN 7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	N/A	N/A	N/A	0	N/A
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$100,634	LN 10	\$0	\$47,803	\$15,814	\$0	\$0	\$823	\$382	\$709	\$14,944	\$7,954	\$4,561	\$6	\$7,638	\$0
16	1220	MATERIALS AND SUPPLIES	\$21,067	LN 10	\$0	\$10,007	\$3,311	\$0	\$0	\$172	\$80	\$148	\$3,128	\$1,665	\$955	\$1	\$1,599	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREME	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS																
		FOR APPORTIONING PRESUBSCRIPTION	\$7,793,990		\$0	\$5,685,470	\$1,880,885	\$0	\$0	\$97,900	\$45,417	\$84,318						
22		% DISTRIBUTION	100.000%		0.000%	72.947%	24.132%	0.000%	0.000%	1.256%	0.583%	1.082%						
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING																
		CARRIER ACCESS BILLING EXPENSES	\$5,934,634				\$1,776,654	\$0	\$0	\$92,475	\$42,900	\$79,645	\$1,678,901	\$893,612	\$512,382		\$858,065	
24		% DISTRIBUTION	100.000%				29.937%	0.000%	0.000%	1.558%	0.723%	1.342%	28.290%	15.058%	8.634%		14.459%	

PYCOS Tellico Telephone Company

## 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	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		STANDARD WORK SECONDS																
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%			0%							100%	100%
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%			0%							100%	100%
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%												
5		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6							40%	60%						
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			\$0								
11		- INTERCEPT	\$0	DIRECT														
12		- OTHER	\$0	DIRECT													\$0	\$0
13		SERVICE OBSERVING BOARDS	\$0	LN 27			\$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
17		- OTHER	\$0	LN 27			\$0	\$0		\$0		\$0					\$0	\$0
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0		\$0		\$0					\$0	\$0
18	2210	TANDEM SWITCHING EQUIPMENT																
19		ACCESS	\$0	DIRECT							\$0							
20		NON ACCESS	\$0	DIRECT													\$0	\$0
21		TOTAL TANDEM SWITCH	\$0								\$0						\$0	\$0
22	2210	LOCAL SWITCHING EQUIPMENT																
23		ACCESS	\$1,776,654	DIRECT			\$1,776,654											
24		EQUAL ACCESS	\$0	DIRECT				\$0										
25		TOTAL LOCAL SWITCH	\$1,776,654				\$1,776,654	\$0										
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$1,776,654				\$1,776,654	\$0	\$0	\$0		\$0					\$0	\$0
27		% DISTRIBUTION	100.000%	LN 26			100.000%	0.000%	0.000%	0.000%		0.000%					0.000%	0.000%

PYCOS Tellico Telephone Company

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$1,660,302	DIRECT						\$20,974			\$807,751				\$831,577	
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0				
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$65,570	DIRECT								\$0		\$65,570				
32		SUBSCRIBER LINE	\$1,415,217	LN 4/DIRECT	\$0	\$1,182,653							\$232,563					
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT								\$0		\$0				
35		ACCESS - BASIC	\$934,056	LN 5/DIRECT						\$42,801		\$63,213		\$828,042				
36		ACCESS - SPECIAL	\$0	DIRECT								\$0		\$0				
37		NON ACCESS	\$0	DIRECT													\$0	
38		TOTAL IX CIRCUIT	\$934,056							\$42,801		\$63,213		\$828,042			\$0	
39		HOST/REMOTE CIRCUIT	\$28,700	DIRECT						\$28,700				\$0				
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0			\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$4,103,845		\$0	\$1,182,653				\$92,475		\$63,213	\$1,040,314	\$893,612			\$831,577	
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$5,880,499		\$0	\$1,182,653	\$1,776,654	\$0	\$0	\$92,475		\$63,213	\$1,040,314	\$893,612			\$831,577	\$0
43		% DISTRIBUTION	100.000%		0.000%	20.111%	30.213%	0.000%	0.000%	1.573%		1.075%	17.691%	15.196%			14.141%	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%	29%				2%		2%	25%	22%			20%	

PYCOS Tellico Telephone Company

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		ALLOCATION FACTORS																
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	AL-1, LN 4	0%	100%						57%	43%					
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8														
3	2310	INFORMATION ORIG/TERM																
4		OTHER IOT EQUIPMENT																
5		COIN PUBLIC TELEPHONE	\$0	DIRECT		\$0								\$0				
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT		\$0								\$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	\$4,225,999	LN 1/DIRECT	\$0	\$4,187,753								\$38,247				
14		EXCHANGE WIDEBAND AND WBI	\$642,416	DIRECT							\$15,589			\$600,340			\$26,488	
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT							\$0				\$0			
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
16		INTEREXCHANGE WIDEBAND & DSL	\$511,222	DIRECT							\$0				\$511,222			
17a		IX TRUNK - ACCESS	\$39,615	LN 2/DIRECT							\$22,023	\$16,432			\$1,161			
17b		IX TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT								\$0					\$0	
19		HOST/REMOTE	\$5,289	DIRECT							\$5,289						\$0	
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT													\$0	
21		TOTAL CABLE AND WIRE FACILITIES	\$5,424,542		\$0	\$4,187,753					\$42,900	\$16,432	\$638,587		\$512,382	\$0	\$26,488	
22		% DISTRIBUTION	100.000%		0.000%	77.200%					0.791%	0.303%	11.772%		9.446%		0.488%	
23		TOTAL CABLE & WIRE FACILITIES	\$5,424,542		\$0	\$4,187,753					\$42,900	\$16,432	\$638,587		\$512,382		\$26,488	
24		% DISTRIBUTION	100.000%		0.000%	77.200%					0.791%	0.303%	11.772%		9.446%		0.488%	

[illegible]

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE CAPPED	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$477,853	A-3,LN 5	\$0	\$226,744	\$75,012	\$0	\$0	\$3,904	\$1,811	\$3,363	\$70,885	\$37,729	\$21,633	\$541	\$36,228
3		CENTRAL OFFICE SWITCHING EQUIPMEN	\$1,634,651	A-4,LN 47	\$0	\$0	\$1,634,651	\$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
5		CENTRAL OFFICE TRANSMISSION	\$3,645,061	A-4,LN 48	\$0	\$1,050,440	\$0	\$0	\$0	\$82,137	\$0	\$56,147	\$924,013	\$793,711	\$0	\$0	\$738,612
6		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$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
8		CABLE AND WIRE FACILITIES	\$4,821,355	A-5,LN 22	\$0	\$3,722,092	\$0	\$0	\$0	\$38,130	\$14,605	\$567,579	\$0	\$455,407	\$0	\$23,543	\$0
9		TOTAL ACCUM DEPR - TPIS	\$10,578,920		\$0	\$4,999,277	\$1,709,664	\$0	\$0	\$86,041	\$39,941	\$74,114	\$1,562,477	\$831,441	\$477,041	\$541	\$798,383
10	3200	ACCUM DEPRECIATION - FUTURE USE		A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$10,578,920		\$0	\$4,999,277	\$1,709,664	\$0	\$0	\$86,041	\$39,941	\$74,114	\$1,562,477	\$831,441	\$477,041	\$541	\$798,383
12		% DISTRIBUTION	100.000%		0.000%	47.257%	16.161%	0.000%	0.000%	0.813%	0.378%	0.701%	14.770%	7.859%	4.509%	0.005%	7.547%
		ACCUMULATED AMORTIZATION															
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3,LN 10 + C	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3,LN 10	\$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
17		TOTAL ACCUM AMORT - TANGIBLE	\$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
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$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
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%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$12,743	A-3,LN 5	\$0	\$6,046	\$2,000	\$0	\$0	\$104	\$48	\$90	\$1,890	\$1,006	\$577	\$14	\$966
24		CENTRAL OFFICE EQUIP	\$156,393	A-4,LN 43	\$0	\$31,453	\$47,250	\$0	\$0	\$2,459	\$0	\$1,681	\$27,667	\$23,766	\$0	\$0	\$22,116
25		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$137,324	A-5,LN 22	\$0	\$106,014	\$0	\$0	\$0	\$1,086	\$416	\$16,166	\$0	\$12,971	\$0	\$671	\$0
27		UNDISTRIBUTED	\$16,335	A-3,LN 10	\$0	\$7,759	\$2,567	\$0	\$134	\$62	\$115	\$2,426	\$1,291	\$740	\$1	\$1,240	\$0
28		TOTAL NET DEFERRED INC TAX	\$322,794		\$0	\$151,273	\$51,818	\$0	\$0	\$2,697	\$1,196	\$2,302	\$48,149	\$26,063	\$14,288	\$15	\$24,992
29		% DISTRIBUTION	100.000%		0.000%	46.864%	16.053%	0.000%	0.000%	0.836%	0.371%	0.713%	14.916%	8.074%	4.426%	0.005%	7.742%
30	4040&	CUST. DEPOSITS & OTHER DEF CRS-NET															
31	4360	GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4,LN 43	\$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
34		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$19,919	A-3,LN 10	\$0	\$9,462	\$3,130	\$0	\$0	\$163	\$76	\$140	\$2,958	\$1,574	\$903	\$1	\$1,512
37																	

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	COMMON LINE 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	6110	OPERATING EXPENSE AND TAX	\$4,698	A-9,LN 6	\$0	\$2,232	\$738	\$0	\$0	\$38	\$18	\$33	\$698	\$371	\$213	\$0	\$357	\$0
2	6120	NETWORK SUPPORT EXPENSE	\$122,258	A-9,LN 7	\$0	\$58,012	\$19,192	\$0	\$0	\$999	\$463	\$960	\$18,136	\$9,653	\$5,535	\$139	\$9,269	\$0
3	6210	CENTRAL OFFICE EXPENSE	\$203,895	A-9,LN 15	\$0	\$42,370	\$56,869	\$0	\$0	\$3,313	\$0	\$2,265	\$37,271	\$32,015	\$0	\$0	\$29,792	\$0
4	6310	INFORMATION ORIG/TERM EXP	\$0	A-9,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$183,766	A-9,LN 24	\$0	\$141,868	\$0	\$0	\$0	\$0	\$1,453	\$557	\$21,633	\$0	\$17,358	\$0	\$897	\$0
6	6510	OTHER PLANT EXPENSE	\$0	A-10,LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$263,857	A-10,LN 7	\$0	\$125,344	\$41,467	\$0	\$0	\$2,158	\$1,001	\$1,859	\$39,185	\$20,857	\$11,959	\$0	\$20,027	\$0
8	6540	ACCESS / USF EXPENSE	\$107,876	A-10,LN 8	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$128,810	A-11,LN 1	\$0	\$61,187	\$20,242	\$0	\$0	\$1,054	\$489	\$907	\$19,128	\$10,181	\$5,838	\$8	\$9,776	\$0
10	6620	SERVICES EXPENSE	\$76,599	A-11,LN29	\$0	\$14,114	\$7,867	\$0	\$140	\$409	\$190	\$353	\$5,401	\$2,875	\$1,648	\$40,841	\$2,761	\$0
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$429,224	A-12,LN 9	\$0	\$217,413	\$57,547	\$0	\$55	\$3,134	\$1,421	\$2,687	\$55,612	\$29,860	\$16,729	\$16,114	\$28,652	\$0
13		SUBTOTAL OPERATING EXPENSE	\$1,520,984		\$0	\$770,415	\$203,922	\$0	\$195	\$11,106	\$5,036	\$9,521	\$197,064	\$105,813	\$59,280	\$57,103	\$101,531	\$0
14		% DISTRIBUTION	100.000%		0.000%	50.652%	13.407%	0.000%	0.013%	0.730%	0.331%	0.626%	12.956%	6.957%	3.897%	3.754%	6.675%	0.000%
15	6560	DEPRECIATION AND AMORTIZATION	\$794,576	A-10,LN 19+2	\$0	\$390,919	\$29,850	\$0	\$0	\$9,288	\$2,788	\$7,417	\$145,984	\$89,752	\$33,297	\$40	\$85,242	\$0
16	7200	OTHER OPERATING TAX	\$20,181	A-12,LN 25	\$0	\$9,587	\$3,171	\$0	\$0	\$165	\$77	\$142	\$2,997	\$1,595	\$915	\$1	\$1,532	\$0
17		EQUAL ACCESS EXPENSE	\$0	A-12,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	5240/7100/7500	RENT REVENUES/ OTHER INC/ G+L	(\$8,780)	A-10,LN 35	\$0	(\$6,778)	\$0	\$0	\$0	\$0	(\$69)	(\$27)	(\$1,034)	\$0	(\$829)	\$0	(\$43)	\$0
20		TOTAL OPERATING EXP & TAX	\$2,326,962		\$0	\$1,164,143	\$236,943	\$0	\$195	\$20,559	\$7,831	\$17,053	\$345,011	\$197,159	\$92,661	\$57,144	\$188,263	\$0
21		% DISTRIBUTION	100.000%		0.000%	50.028%	10.183%	0.000%	0.008%	0.884%	0.337%	0.733%	14.827%	8.473%	3.982%	2.456%	6.090%	0.000%
22	7370	NON OPERATING EXPENSE																
22		ABANDONED CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		CONTRIBUTIONS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		TOTAL NON OPERATING EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	5310	UNCOLLECTIBLES																
25	5310	END USER MSG TOLL	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	5320	END USER COMMON LINE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	5330	IX CARRIER	\$0	A-3,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		TOTAL UNCOLLECTIBLES	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	7340	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS Tellico Telephone Company

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$11,969,023	VARIOUS	\$0	\$5,685,470	\$1,880,885	\$0	\$0	\$97,900	\$45,417	\$84,318	\$1,777,396	\$946,037	\$542,442	\$752	\$908,405	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8			\$0	\$0										
4		TOTAL	\$11,969,023		\$0	\$5,685,470	\$1,880,885	\$0	\$0	\$97,900	\$45,417	\$84,318	\$1,777,396	\$946,037	\$542,442	\$752	\$908,405	\$0
		% DISTRIBUTION	100.000%		0.000%	47.502%	15.715%	0.000%	0.000%	0.818%	0.379%	0.704%	14.850%	7.904%	4.532%	0.006%	7.590%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$4,698	LN 4	\$0	\$2,232	\$738	\$0	\$0	\$38	\$18	\$33	\$698	\$371	\$213	\$0	\$357	\$0
7	6120	NETWORK SUPPORT	\$122,258	A-3, LN 5	\$0	\$58,012	\$19,192	\$0	\$0	\$999	\$463	\$860	\$18,136	\$9,653	\$5,535	\$139	\$9,269	\$0
8		GENERAL SUPPORT	\$126,956		\$0	\$60,244	\$19,930	\$0	\$0	\$1,037	\$481	\$893	\$18,834	\$10,024	\$5,748	\$139	\$9,626	\$0
9		TOTAL GENERAL SUPPORT EXP	\$126,956		\$0	\$60,244	\$19,930	\$0	\$0	\$1,037	\$481	\$893	\$18,834	\$10,024	\$5,748	\$139	\$9,626	\$0
		% DISTRIBUTION	100.000%		0.000%	47.453%	15.698%	0.000%	0.000%	0.817%	0.379%	0.704%	14.835%	7.896%	4.527%	0.109%	7.582%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$56,869	A-4, LN 47	\$0	\$0	\$56,869	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$147,026	A-4, LN 48	\$0	\$42,370	\$0	\$0	\$0	\$3,313		\$2,265	\$37,271	\$32,015			\$29,792	\$0
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0			\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$203,895		\$0	\$42,370	\$56,869	\$0	\$0	\$3,313		\$2,265	\$37,271	\$32,015			\$29,792	\$0
16		% DISTRIBUTION	100.000%		0.000%	20.780%	27.891%	0.000%	0.000%	1.625%		1.111%	18.279%	15.702%			14.612%	0.000%
17	6310	INFORMATION ORIG/TERM EXPENSE																
18		COIN PAY TELEPHONE	\$0	DIRECT		\$0												
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$0													
20		OTHER	\$0	DIRECT		\$0							\$0					
21		CPE	\$0	DIRECT		\$0												
22		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0							\$0					
23		% DISTRIBUTION	0.000%		0.000%	0.000%							0.000%					
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$183,766	A-5, LN 22	\$0	\$141,868		\$0			\$1,453	\$557	\$21,633	\$0	\$17,358		\$897	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$514,617		\$0	\$244,482	\$76,799	\$0	\$0	\$4,350	\$1,935	\$3,715	\$77,737	\$42,039	\$23,106	\$139	\$40,315	\$0
26		% DISTRIBUTION	100.000%		0.000%	47.508%	14.924%	0.000%	0.000%	0.845%	0.376%	0.722%	15.106%	8.169%	4.490%	0.027%	7.834%	0.000%



PYCOS Tellico Telephone Company

A-10,1of1

## PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
1		CENTRAL OFFICE EQUIPMENT	\$5,880,499	A-4,LN 38	\$0	\$1,182,653	\$1,776,654	\$0	\$0	\$92,475		\$63,213	\$1,040,314	\$893,612	\$0	\$831,577	\$0	
2		INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
3		CABLE AND WIRE FACILITIES	\$5,424,542	A-5,LN 21	\$0	\$4,187,753	\$0	\$0	\$0	\$0	\$42,900	\$16,432	\$638,587	\$512,382	\$0	\$26,488	\$0	
4		TOTAL	\$11,305,040		\$0	\$5,370,406	\$1,776,654	\$0	\$0	\$92,475	\$42,900	\$79,645	\$1,678,901	\$893,612	\$0	\$858,065	\$0	
5		% DISTRIBUTION	100.000%		0.000%	47.505%	15.716%	0.000%	0.000%	0.818%	0.379%	0.705%	14.851%	7.905%	4.532%	0.000%	7.590%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
7	6530	NETWORK OPERATIONS EXPENSE	\$263,857	LN 5	\$0	\$125,344	\$41,467	\$0	\$0	\$2,158	\$1,001	\$1,859	\$39,185	\$20,857	\$11,959	\$0	\$20,027	
8	6540	ACCESS / USF EXPENSE	\$107,876	DIRECT		\$107,876											\$0	
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$33,781	A-3,LN 5	\$0	\$16,029	\$5,303	\$0	\$0	\$276	\$128	\$238	\$5,011	\$2,667	\$1,529	\$38	\$2,561	
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$19,464	A-4,LN 47			\$19,464	\$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	
13		CENTRAL OFFICE TRANSMISSION	\$388,187	A-4,LN 48	\$0	\$111,869	\$0	\$0	\$0	\$8,747		\$5,979	\$98,404	\$84,528		\$78,660	\$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	\$0	\$0	\$0		\$0	\$0	\$0		\$0	\$0	
16		CABLE AND WIRE FACILITIES	\$320,798	A-5,LN 22	\$0	\$247,656	\$0	\$0	\$0	\$2,537	\$972	\$37,765		\$30,301	\$0	\$1,566	\$0	
17		TOTAL DEP EXP - PLANT IN SERVICE	\$762,230		\$0	\$375,554	\$24,767	\$0	\$0	\$9,023	\$2,665	\$7,189	\$141,180	\$87,195	\$31,831	\$38	\$82,787	
18		PROPERTY HELD FOR FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		TOTAL DEPRECIATION EXPENSE	\$762,230		\$0	\$375,554	\$24,767	\$0	\$0	\$9,023	\$2,665	\$7,189	\$141,180	\$87,195	\$31,831	\$38	\$82,787	
20		% DISTRIBUTION	100.000%		0.000%	49.270%	3.249%	0.000%	0.000%	1.184%	0.350%	0.943%	18.522%	11.439%	4.176%	0.005%	10.861%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3,LN 10 + C	\$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	
23	6563	UNDISTRIBUTED	\$0	A-3,LN 10	\$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	
25	6564	INTANGIBLE ASSETS	\$32,346	A-3,LN 10	\$0	\$15,365	\$5,083	\$0	\$0	\$265	\$123	\$228	\$4,803	\$2,557	\$1,466	\$2	\$2,455	
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		TOTAL AMORTIZATION EXPENSE	\$32,346		\$0	\$15,365	\$5,083	\$0	\$0	\$265	\$123	\$228	\$4,803	\$2,557	\$1,466	\$2	\$2,455	
28		% DISTRIBUTION	100.000%		0.000%	47.502%	15.715%	0.000%	0.000%	0.818%	0.379%	0.704%	14.850%	7.904%	4.532%	0.006%	7.590%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$1,166,309		\$0	\$624,139	\$71,317	\$0	\$0	\$11,446	\$3,789	\$9,276	\$185,169	\$110,608	\$45,256	\$40	\$105,269	
30		% DISTRIBUTION	100.000%		0.000%	53.514%	6.115%	0.000%	0.000%	0.981%	0.325%	0.795%	15.876%	9.484%	3.880%	0.003%	9.026%	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	
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	
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$8,780	A-5,LN 22	\$0	\$6,778	\$0	\$0	\$0	\$69	\$27	\$1,034	\$0	\$829	\$0	\$43	\$0	
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		TOTAL RENT REVENUE	\$8,780		\$0	\$6,778	\$0	\$0	\$0	\$0	\$69	\$27	\$1,034	\$0	\$829	\$0	\$43	

PYCOS Tellico Telephone Company

A-11,1of1

## CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES	\$128,810	A-3, LN 10	\$0	\$61,187	\$20,242	\$0	\$0	\$1,054	\$489	\$907	\$19,128	\$10,181	\$5,838	\$8	\$9,776	\$0
2		MARKETING																
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0								\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRA	\$100	DIRECT			\$0		\$100								\$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	\$6,372	A-3, LN 22	\$0	\$4,648	\$1,538	\$0	\$0	\$80	\$37	\$69					\$2,686	\$0
11		- OTHER	\$2,686	AL-1, LN 12									\$0				\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$9,916	AL-1, LN 13		\$2,585							\$0				\$6,331	\$0
13		- END USER BILLING INQUIRY	\$2,724	AL-1, LN 14		\$0							\$0				\$2,724	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$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
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$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	\$20,698		\$0	\$7,233	\$1,538	\$0	\$0	\$80	\$37	\$69	\$0			\$11,741	\$0	
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$1,265	DIRECT													\$1,265	
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT													\$0	
23		- OTHER BILLING & COLLECTION	\$16,192	DIRECT													\$16,192	
24		- END USER COMMON LINE	\$2,857	DIRECT		\$2,857												
25		- CARRIER ACCESS BILLING (CABS)	\$13,850	A-3, LN 24			\$4,086	\$0	\$0	\$213	\$99	\$183	\$3,861	\$2,055	\$1,178	\$0	\$1,974	
26		SUBTOTAL CUSTOMER SERVICES	\$33,963		\$0	\$2,857	\$4,086	\$0	\$0	\$213	\$99	\$183	\$3,861	\$2,055	\$1,178	\$17,457	\$1,974	
27		TOTAL CAT 1 AND CAT 2	\$54,661		\$0	\$10,090	\$5,624	\$0	\$0	\$293	\$136	\$252	\$3,861	\$2,055	\$1,178	\$29,197	\$1,974	
28	3.0	% DISTRIBUTION	100.000%		0.000%	18.459%	10.289%	0.000%	0.000%	0.536%	0.248%	0.461%	7.064%	3.760%	2.156%	53.416%	3.611%	
29		ALL OTHER CUSTOMER SERVICE	\$21,838	/LN 34	\$0	\$4,024	\$2,243	\$0	\$40	\$117	\$54	\$101	\$1,540	\$820	\$470	\$11,644	\$787	\$0
30		TOTAL SERVICES EXPENSE	\$76,599		\$0	\$14,114	\$7,867	\$0	\$140	\$409	\$190	\$353	\$5,401	\$2,875	\$1,648	\$40,841	\$2,761	\$0
31		% DISTRIBUTION	100.000%		0.000%	18.426%	10.270%	0.000%	0.183%	0.535%	0.248%	0.460%	7.051%	3.753%	2.152%	53.318%	3.604%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$205,410		\$0	\$75,301	\$28,109	\$0	\$140	\$1,463	\$679	\$1,260	\$24,530	\$13,056	\$7,486	\$40,849	\$12,537	\$0
33		% DISTRIBUTION	100.000%		0.000%	36.659%	13.684%	0.000%	0.068%	0.712%	0.330%	0.613%	11.942%	6.356%	3.645%	19.887%	6.103%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETIN	\$54,761		\$0	\$10,090	\$5,624	\$0	\$100	\$293	\$136	\$252	\$3,861	\$2,055	\$1,178	\$29,197	\$1,974	\$0
35		% DISTRIBUTION	100.000%		0.000%	18.426%	10.270%	0.000%	0.183%	0.535%	0.248%	0.460%	7.051%	3.753%	2.152%	53.318%	3.604%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.112695154	0.084621321	0	0	0.00440455	0.00204333	0.00379348	0.079965367	0.04256236	0.0244046	0.6046406	0.0408693	

PYCOS Tellico Telephone Company

A-12,1of1

## CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$514,617	A-9, LN 25	\$0	\$244,482	\$76,799	\$0	\$0	\$4,350	\$1,935	\$3,715	\$77,737	\$42,039	\$23,106	\$139	\$40,315	\$0
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$263,857	A-10, LN 8	\$0	\$125,344	\$41,467	\$0	\$0	\$2,158	\$1,001	\$1,859	\$39,185	\$20,857	\$11,959	\$0	\$20,027	\$0
5		ACCESS CHARGE EXPENSE	\$107,876	A-10, LN 9	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$205,410	A-11, LN 31	\$0	\$75,301	\$28,109	\$0	\$140	\$1,463	\$679	\$1,260	\$24,530	\$13,056	\$7,486	\$40,849	\$12,537	\$0
7		TOTAL BIG THREE EXPENSES	\$1,091,760		\$0	\$553,003	\$146,375	\$0	\$140	\$7,972	\$3,615	\$6,834	\$141,452	\$75,952	\$42,551	\$40,988	\$72,879	\$0
		% DISTRIBUTION	100.000%		0.000%	50.652%	13.407%	0.000%	0.013%	0.730%	0.331%	0.626%	12.956%	6.957%	3.897%	3.754%	6.675%	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	\$429,224	LN 7	\$0	\$217,413	\$57,547	\$0	\$55	\$3,134	\$1,421	\$2,687	\$55,612	\$29,860	\$16,729	\$16,114	\$28,652	\$0
11		TOTAL CORPORATE OPERATIONS	\$429,224		\$0	\$217,413	\$57,547	\$0	\$55	\$3,134	\$1,421	\$2,687	\$55,612	\$29,860	\$16,729	\$16,114	\$28,652	\$0
		% DISTRIBUTION	100.000%		0.000%	50.652%	13.407%	0.000%	0.013%	0.730%	0.331%	0.626%	12.956%	6.957%	3.897%	3.754%	6.675%	0.000%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT				\$0										
13	7500	INTEREST EXPENSE																
14		CAPITAL LEASE	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		OTHER	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		OTHER INCOME ADJUSTMENTS																
19		Amort of Excess Deferred Tax & Enviro. Tax	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		DEPR ON CAP OVERHEADS + MEALS & ET	(\$147)	A-3, LN 10	\$0	(\$70)	(\$23)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$22)	(\$12)	(\$7)	(\$0)	(\$11)	\$0
21		TOTAL	(\$147)		\$0	(\$70)	(\$23)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$22)	(\$12)	(\$7)	(\$0)	(\$11)	\$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	\$20,181	A-3, LN 10	\$0	\$9,587	\$3,171	\$0	\$0	\$165	\$77	\$142	\$2,997	\$1,595	\$915	\$1	\$1,532	\$0
26		TOTAL OPERATING TAXES	\$20,181		\$0	\$9,587	\$3,171	\$0	\$0	\$165	\$77	\$142	\$2,997	\$1,595	\$915	\$1	\$1,532	\$0

TYCOS Tellico Telephone Company  
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	\$2,506,702	S-2, LN 35	\$0	\$547,168	\$0	\$339,531	\$372,086	\$201,650	\$47,852	\$19	\$0	\$0	\$998,396
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	\$282,004	LN1*LN 2	\$0	\$61,556	\$0	\$38,197	\$41,860	\$22,686	\$5,383	\$2	\$0	\$0	\$112,320
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	\$282,004	LN3-LN4	\$0	\$61,556	\$0	\$38,197	\$41,860	\$22,686	\$5,383	\$2	\$0	\$0	\$112,320
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$152,074	LN 28	\$0	\$33,195	\$0	\$20,598	\$22,574	\$12,233	\$2,903	\$1	\$0	\$0	\$60,569
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	\$152,074	LN 6-LN 7	\$0	\$33,195	\$0	\$20,598	\$22,574	\$12,233	\$2,903	\$1	\$0	\$0	\$60,569
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$30,206	LN 33	\$0	\$6,593	\$0	\$4,091	\$4,484	\$2,430	\$577	\$0	\$0	\$0	\$12,031
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	\$30,206	LN 9-LN 10	\$0	\$6,593	\$0	\$4,091	\$4,484	\$2,430	\$577	\$0	\$0	\$0	\$12,031
13	OPERATING EXPENSE AND TAX	\$5,915,315	S-8, LN 20	\$0	\$1,386,407	\$0	\$740,592	\$814,575	\$466,693	\$101,663	\$660	\$0	\$0	\$2,404,724
14	OTHER ALLOWABLE EXPENSES	\$0	S-8, LN 22+23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNCOLLECTIBLES	\$0	S-8, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	BASIS FOR GROSS RECEIPTS TAX	\$6,379,598	5+8+11thru15	\$0	\$1,487,752	\$0	\$803,479	\$883,492	\$504,042	\$110,526	\$664	\$0	\$0	\$2,589,644
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.36%	0.36%	0.36%	0.36%	0.00%	0.00%	0.36%
18	GROSS RECEIPTS/PSC TAX	\$14,517	LN 16*LN 17	\$0	\$0	\$0	\$0	\$3,137	\$1,790	\$392	\$2	\$0	\$0	\$9,195
19	TOTAL REVENUE REQUIREMENT	\$6,394,115		\$0	\$1,487,752	\$0	\$803,479	\$886,629	\$505,832	\$110,919	\$666	\$0	\$0	\$2,598,839

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	\$282,004	LN 3	\$0	\$61,556	\$0	\$38,197	\$41,860	\$22,686	\$5,383	\$2	\$0	\$0	\$112,320
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	(\$418)	S-12, LN 25+26	\$0	(\$91)	\$0	(\$57)	(\$63)	(\$34)	(\$8)	\$0	\$0	\$0	(\$167)
24	TOTAL INCOME ADJUSTMENTS	(\$418)	LN 21+22	\$0	(\$91)	\$0	(\$57)	(\$63)	(\$34)	(\$8)	\$0	\$0	\$0	(\$167)
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$282,422		\$0	\$61,647	\$0	\$38,254	\$41,922	\$22,719	\$5,391	\$2	\$0	\$0	\$112,486
27	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$33,195	\$0	\$20,598	\$22,574	\$12,233	\$2,903	\$1	\$0	\$0	\$60,569
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	\$152,074	LN26-LN27	\$0	\$33,195	\$0	\$20,598	\$22,574	\$12,233	\$2,903	\$1	\$0	\$0	\$60,569
30	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	STATE TAXABLE INCOME	\$434,496	LN25+LN28-S-12	\$0	\$94,842	\$0	\$58,852	\$64,496	\$34,953	\$8,294	\$3	\$0	\$0	\$173,056
32	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$6,593	\$0	\$4,091	\$4,484	\$2,430	\$577	\$0	\$0	\$0	\$12,031
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	\$30,206		\$0	\$6,593	\$0	\$4,091	\$4,484	\$2,430	\$577	\$0	\$0	\$0	\$12,031

TYCOS Tellico Telephone Company

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 INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$1,876,383	S-3,LN 10	\$0	\$400,475	\$0	\$263,634	\$273,951	\$147,881	\$37,050	\$0	\$0	\$0	\$753,391	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$1,800,993	S-4,LN 52	\$0	\$645,674	\$0	\$0	\$493,652	\$263,467	\$0	\$0	\$0	\$0	\$398,199	\$0
3	OPERATOR SYSTEMS EQUIPMENT	2220		\$0	S-4,LN 41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	CENTRAL OFFICE TRANSMISSION EQUIPMENT	2230		\$8,569,698	S-4,LN 78	\$0	\$1,286,087	\$0	\$2,811,358	\$872,922	\$473,115	\$405,808	\$0	\$0	\$0	\$2,720,408	\$0
5	INFORMATION ORIG/TERM EQUIPMENT	2310		\$0	S-5,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		\$18,672,346	S-5,LN 42	\$0	\$4,271,560	\$0	\$1,265,392	\$2,877,916	\$1,554,562	\$167,300	\$0	\$0	\$0	\$8,535,615	\$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		\$315,452	S-3,LN 36	\$0	\$67,384	\$0	\$44,274	\$46,108	\$24,888	\$6,224	\$0	\$0	\$0	\$126,573	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$31,234,870		\$0	\$6,671,180	\$0	\$4,384,659	\$4,564,549	\$2,463,913	\$616,382	\$0	\$0	\$0	\$12,534,187	\$0
10	% DISTRIBUTION			100.000%		0.000%	21.358%	0.000%	14.038%	14.614%	7.888%	1.973%	0.000%	0.000%	0.000%	40.129%	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		\$484,218	S-6,LN 15	\$0	\$102,944	\$0	\$68,363	\$70,334	\$37,971	\$9,591	\$0	\$0	\$0	\$195,015	\$0
13	PLANT UNDER CONSTR - LONG TERM	2004		\$0	S-6,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TELEPHONE PLANT ADJUSTMENT	2005		\$0	S-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	NONOPERATING PLANT	2006		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	GOODWILL	2007		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL PROPERTY, PLANT & EQUIPMENT			\$31,719,088		\$0	\$6,774,124	\$0	\$4,453,022	\$4,634,882	\$2,501,885	\$625,974	\$0	\$0	\$0	\$12,729,202	\$0
18	% DISTRIBUTION			100.000%		0.000%	21.357%	0.000%	14.039%	14.612%	7.888%	1.973%	0.000%	0.000%	0.000%	40.131%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$27,963,202	S-7,LN 18	\$0	\$5,964,751	\$0	\$3,928,119	\$4,079,226	\$2,202,047	\$552,049	\$0	\$0	\$0	\$11,237,009	\$0
20	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	S-7,LN 19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	ACCUM AMORTIZATION - TANGIBLE PROPERTY	3400		\$0	S-7,LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	ACCUM AMORTIZATION - INTANGIBLE PROPERTY	3500		\$0	S-7,LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	ACCUM AMORTIZATION - TEL PLANT ADJUSTME	3600		\$0	S-7,LN 25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	OPERATING DEFERRED INCOME TAX - NET	VAR		\$1,376,801	S-7,LN 32	\$0	\$294,332	\$0	\$193,902	\$201,526	\$108,776	\$27,285	\$0	\$0	\$0	\$550,980	\$0
25	CUST. DEP. - OTHER DEF CRS-NET & L-T LIAB.			\$48,087	S-7,LN 38	\$0	\$10,840	\$0	\$5,480	\$6,728	\$3,989	\$736	\$9	\$0	\$0	\$20,305	\$0
26	NET TELEPHONE PLANT			\$2,330,999		\$0	\$504,201	\$0	\$325,521	\$347,402	\$187,074	\$45,903	(\$9)	\$0	\$0	\$920,908	\$0
27	% DISTRIBUTION			100.000%		0.000%	21.630%	0.000%	13.965%	14.904%	8.025%	1.969%	0.000%	0.000%	0.000%	39.507%	0.000%
28	MATERIALS AND SUPPLIES	1220		\$78,393	S-6,LN 31	\$0	\$17,934	\$0	\$5,312	\$12,083	\$6,527	\$702	\$0	\$0	\$0	\$35,836	\$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		\$97,310		\$0	\$25,033	\$0	\$8,698	\$12,602	\$8,050	\$1,247	\$28	\$0	\$0	\$41,653	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$2,506,702		\$0	\$547,168	\$0	\$339,531	\$372,086	\$201,650	\$47,852	\$19	\$0	\$0	\$998,396	\$0
36	% DISTRIBUTION			100.000%		0.000%	21.828%	0.000%	13.545%	14.844%	8.044%	1.909%	0.001%	0.000%	0.000%	39.829%	0.000%

TYCOS Tellico Telephone Company

S-3,1of1

## OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$2,428,856		\$0	\$547,688	\$0	\$276,576	\$339,961	\$201,542	\$37,163	\$443	\$0	\$0	\$1,025,484	\$0
3	% DISTRIBUTION			100.000%		0.000%	22.549%	0.000%	11.387%	13.997%	8.298%	1.530%	0.018%	0.000%	0.000%	42.221%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$29,043,036		\$0	\$6,203,321	\$0	\$4,076,750	\$4,244,490	\$2,291,144	\$573,108	\$0	\$0	\$0	\$11,654,223	\$0
6	% DISTRIBUTION			100.000%		0.000%	21.359%	0.000%	14.037%	14.614%	7.889%	1.973%	0.000%	0.000%	0.000%	40.127%	0.000%
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110	\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$1,821,835	LN 6+DIRECT	\$0	\$388,828	\$0	\$255,975	\$265,983	\$143,579	\$35,973	\$0	\$0	\$0	\$731,498	\$0
9	GENERAL PURPOSE COMPUTERS			\$54,548	LN 6+DIRECT	\$0	\$11,647	\$0	\$7,660	\$7,969	\$4,301	\$1,077	\$0	\$0	\$0	\$21,894	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$1,876,383		\$0	\$400,475	\$0	\$263,634	\$273,951	\$147,881	\$37,050	\$0	\$0	\$0	\$753,391	\$0
11	% DISTRIBUTION			100.000%		0.000%	21.343%	0.000%	14.050%	14.600%	7.881%	1.975%	0.000%	0.000%	0.000%	40.151%	0.000%
GEN SUPPORT ASSETS, COE, INFORMATION																	
12	ORIG/TERM, AND C&WF			\$30,919,419		\$0	\$6,603,796	\$0	\$4,340,385	\$4,518,441	\$2,439,025	\$610,158	\$0	\$0	\$0	\$12,407,614	\$0
13	% DISTRIBUTION			100.000%		0.000%	21.358%	0.000%	14.038%	14.614%	7.888%	1.973%	0.000%	0.000%	0.000%	40.129%	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%
GEN SUPPORT ASSETS, COE, INFORMATION																	
31	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$30,919,419		\$0	\$6,603,796	\$0	\$4,340,385	\$4,518,441	\$2,439,025	\$610,158	\$0	\$0	\$0	\$12,407,614	\$0
32	% DISTRIBUTION			100.000%		0.000%	21.358%	0.000%	14.038%	14.614%	7.888%	1.973%	0.000%	0.000%	0.000%	40.129%	0.000%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$315,452	LN 33	\$0	\$67,384	\$0	\$44,274	\$46,108	\$24,888	\$6,224	\$0	\$0	\$0	\$126,573	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$315,452		\$0	\$67,384	\$0	\$44,274	\$46,108	\$24,888	\$6,224	\$0	\$0	\$0	\$126,573	\$0
37	% DISTRIBUTION			100.000%		0.000%	21.361%	0.000%	14.035%	14.616%	7.890%	1.973%	0.000%	0.000%	0.000%	40.124%	0.000%

[illegible]

TYCOS Tellico Telephone Company

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			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48	% 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%
49	LOCAL SWITCHING EQUIPMENT		2210 3.0														
50	ACCESS		3.1	\$1,800,993	LN 13	\$0	\$645,674	\$0	\$0	\$493,652	\$263,467	\$0	\$0	\$0	\$0	\$398,199	\$0
51	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52	SUBTOTAL LOCAL SWITCHING			\$1,800,993		\$0	\$645,674	\$0	\$0	\$493,652	\$263,467	\$0	\$0	\$0	\$0	\$398,199	\$0
53	% DISTRIBUTION			100.000%		0.000%	35.851%	0.000%	0.000%	27.410%	14.629%	0.000%	0.000%	0.000%	0.000%	22.110%	0.000%
54	TOTAL SWITCHING EQUIPMENT			\$1,800,993		\$0	\$645,674	\$0	\$0	\$493,652	\$263,467	\$0	\$0	\$0	\$0	\$398,199	\$0
55	% DISTRIBUTION			100.000%		0.000%	35.851%	0.000%	0.000%	27.410%	14.629%	0.000%	0.000%	0.000%	0.000%	22.110%	0.000%
56	CENTRAL OFFICE TRANSMISSION		2230 4.0														
57	EXCHANGE CIRCUIT		4.1														
58	4.11 - EXCH-WB = DS1 >		4.11	\$1,181,884	AL-1, LN12	\$0	\$20,564	\$0	\$809,325	\$15,357	\$7,953	\$85,104	\$0	\$0	\$0	\$243,581	\$0
59	EXCH TRUNK - EAS		4.121	\$55,262	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,262	\$0
60	4.11D - DSL EQUIP		4.11 DSL	\$832,255	DIRECT	\$0	\$0	\$0	\$832,255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63	SUBSCRIBER LINE - BASIC		4.131	\$4,483,137	AL-1, LN 2	\$0	\$1,115,364	\$0	\$11,169	\$750,194	\$405,859	\$10,512	\$0	\$0	\$0	\$2,190,040	\$0
64	4.122PL - EXCH-PL = DSO		4.122 PL	\$438,500	DIRECT	\$0	\$0	\$0	\$225,834	\$0	\$0	\$212,665	\$0	\$0	\$0	\$0	\$0
65	SUBTOTAL EXCHANGE CIRCUIT			\$6,991,037		\$0	\$1,135,929	\$0	\$1,878,583	\$765,551	\$413,812	\$308,281	\$0	\$0	\$0	\$2,488,882	\$0
66	% DISTRIBUTION			100.000%		0.000%	16.248%	0.000%	26.871%	10.950%	5.919%	4.410%	0.000%	0.000%	0.000%	35.601%	0.000%
67	INTEREXCHANGE CIRCUIT		4.1PCP	\$59,030	DIRECT	\$0	\$0	\$0	\$59,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	4.22 - IXC WB = DS1 >		4.22	\$961,866	AL-1, LN14	\$0	\$0	\$0	\$870,343	\$0	\$0	\$91,522	\$0	\$0	\$0	\$0	\$0
70	TOLL - BASIC		4.231	\$279,209	AL-1, LN6	\$0	\$118,222	\$0	\$3,403	\$88,285	\$45,721	\$6,004	\$0	\$0	\$0	\$17,575	\$0
71	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	SUBTOTAL INTEREXCHANGE CIRCUIT			\$1,241,075		\$0	\$118,222	\$0	\$873,746	\$88,285	\$45,721	\$97,527	\$0	\$0	\$0	\$17,575	\$0
74	% DISTRIBUTION			100.000%		0.000%	9.526%	0.000%	70.402%	7.114%	3.684%	7.858%	0.000%	0.000%	0.000%	1.416%	0.000%
75	HOST/REMOTE CIRCUIT		4.3														
76	EXCLUDING WATS		4.31	\$278,557	LN 15+DIRECT	\$0	\$31,937	\$0	\$0	\$19,087	\$13,582	\$0	\$0	\$0	\$0	\$213,951	\$0
77	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	SUBTOTAL HOST/REMOTE CIRCUIT			\$278,557		\$0	\$31,937	\$0	\$0	\$19,087	\$13,582	\$0	\$0	\$0	\$0	\$213,951	\$0
79	% DISTRIBUTION			100.000%		0.000%	11.465%	0.000%	0.000%	6.852%	4.876%	0.000%	0.000%	0.000%	0.000%	76.807%	0.000%
80	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81	TOTAL TRANSMISSION EQUIPMENT			\$8,569,698		\$0	\$1,286,087	\$0	\$2,811,358	\$872,922	\$473,115	\$405,808	\$0	\$0	\$0	\$2,720,408	\$0
82	% DISTRIBUTION			100.000%		0.000%	15.007%	0.000%	32.806%	10.186%	5.521%	4.735%	0.000%	0.000%	0.000%	31.745%	0.000%
83	TOTAL CENTRAL OFFICE EQUIPMENT			\$10,370,690		\$0	\$1,931,761	\$0	\$2,811,358	\$1,366,574	\$736,582	\$405,808	\$0	\$0	\$0	\$3,118,607	\$0
84	% DISTRIBUTION			100.000%		0.000%	18.627%	0.000%	27.109%	13.177%	7.103%	3.913%	0.000%	0.000%	0.000%	30.071%	0.000%



TYCOS Tellico Telephone Company

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## 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%	16.815%	9.097%	0.000%	0.000%	0.000%	0.000%	49.088%	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%	24.879%	0.000%	0.249%	16.734%	9.053%	0.235%	0.000%	0.000%	0.000%	48.850%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	1.740%	0.000%	68.485%	1.299%	0.673%	7.196%	0.000%	0.000%	0.000%	20.606%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	90.491%	0.000%	0.000%	9.509%	0.000%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	42.089%	0.000%	1.270%	32.672%	14.774%	2.184%	0.000%	0.000%	0.000%	7.010%	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%	11.465%	0.000%	0.000%	6.852%	4.876%	0.000%	0.000%	0.000%	0.000%	76.807%	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 ORIENTATION/TERMINATION				2310													
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2	\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
CABLE AND WIRE FACILITIES				2410													
19	SUBSCRIBER LINE - JOINT			\$16,924,375	LN 3	\$0	\$4,210,608	\$0	\$42,213	\$2,832,055	\$1,532,156	\$39,730	\$0	\$0	\$0	\$8,267,613	\$0
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$16,924,375		\$0	\$4,210,608	\$0	\$42,213	\$2,832,055	\$1,532,156	\$39,730	\$0	\$0	\$0	\$8,267,613	\$0
22	EXCHANGE WIDEBAND - JOINT			\$994,690	LN 4	\$0	\$17,302	\$0	\$681,298	\$12,921	\$6,691	\$71,541	\$0	\$0	\$0	\$204,938	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$26,479	DIRECT	\$0	\$0	\$0	\$26,479	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$1,021,169		\$0	\$17,302	\$0	\$707,777	\$12,921	\$6,691	\$71,541	\$0	\$0	\$0	\$204,938	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$21,269	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,269	\$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	\$21,269		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$21,269	\$0
28	INTEREXCHANGE WIDEBAND			\$568,283	LN 5	\$0	\$0	\$0	\$514,244	\$0	\$0	\$54,039	\$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	\$568,283		\$0	\$0	\$0	\$514,244	\$0	\$0	\$54,039	\$0	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$91,153	LN 6	\$0	\$38,365	\$0	\$1,158	\$29,781	\$13,467	\$1,991	\$0	\$0	\$0	\$6,390	\$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	\$91,153		\$0	\$38,365	\$0	\$1,158	\$29,781	\$13,467	\$1,991	\$0	\$0	\$0	\$6,390	\$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			\$46,097	LN 8	\$0	\$5,285	\$0	\$0	\$3,159	\$2,248	\$0	\$0	\$0	\$0	\$35,406	\$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	\$46,097		\$0	\$5,285	\$0	\$0	\$3,159	\$2,248	\$0	\$0	\$0	\$0	\$35,406	\$0
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	EQUIPMENT FURNISHED OTHERS - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	SUBTOTAL EQUIPMENT FURNISHED OTHERS		5.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42	TOTAL CABLE AND WIRE FACILITIES			\$18,672,346		\$0	\$4,271,560	\$0	\$1,265,392	\$2,877,916	\$1,554,562	\$167,300	\$0	\$0	\$0	\$8,535,615	\$0
43	% DISTRIBUTION			100.000%		0.000%	22.876%	0.000%	6.777%	15.413%	8.325%	0.896%	0.000%	0.000%	0.000%	45.713%	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%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	0.000%
2	CABLE AND WIRE FACILITIES		2410	100.000%	S-5,LN 43	0.000%	22.877%	0.000%	6.776%	15.413%	8.326%	0.896%	0.000%	0.000%	0.000%	45.713%	0.000%
3	EQUAL ACCESS MOU'S			100.000%	INPUT	0.000%	72.140%	0.000%	0.000%	0.000%	27.860%	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
PLANT UNDER CONSTRUCTION - SHORT TERM																	
10	GENERAL SUPPORT FACILITIES		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			\$484,218	LN 1+DIRECT	\$0	\$102,944	\$0	\$68,363	\$70,334	\$37,971	\$9,591	\$0	\$0	\$0	\$195,015	\$0
15	TOTAL TPUC - SHORT TERM			\$484,218		\$0	\$102,944	\$0	\$68,363	\$70,334	\$37,971	\$9,591	\$0	\$0	\$0	\$195,015	\$0
PLANT UNDER CONSTRUCTION - LONG TERM																	
16	GENERAL SUPPORT FACILITIES		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
TELECOMMUNICATIONS PLANT ADJUSTMENT																	
22	GENERAL SUPPORT FACILITIES		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			\$484,218		\$0	\$102,944	\$0	\$68,363	\$70,334	\$37,971	\$9,591	\$0	\$0	\$0	\$195,015	\$0
MATERIALS AND SUPPLIES																	
29	CPE		1220														
30	OTHER			\$78,393	LN 2+DIRECT	\$0	\$17,934	\$0	\$5,312	\$12,083	\$6,527	\$702	\$0	\$0	\$0	\$35,836	\$0
31	TOTAL			\$78,393		\$0	\$17,934	\$0	\$5,312	\$12,083	\$6,527	\$702	\$0	\$0	\$0	\$35,836	\$0
32	% DISTRIBUTION			100.000%		0.000%	22.877%	0.000%	6.776%	15.413%	8.326%	0.896%	0.000%	0.000%	0.000%	45.713%	0.000%
INVESTMENT IN NONAFFILIATED COMPANIES																	
33	RTB STOCK CLASS B STOCK		1402														
34	OTHER NONCURRENT ASSETS		1410														
35	DEFERRED MAINTENANCE AND RETIREMENTS		1438														
36	EQUAL ACCESS EQUIPMENT - NET		1439														
37	OTHER JURISDICTIONAL ASSETS		1500														

TYCOS Tellico Telephone Company

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%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	0.000%
2	CENTRAL OFFICE EQUIPMENT		2230	100.000%	S-4, LN 81	0.000%	18.401%	0.000%	27.471%	12.990%	7.004%	3.961%	0.000%	0.000%	0.000%	30.173%	0.000%
3	INFORMATION ORIG/TERM EQUIPMENT		2310	0.000%	S-5, LN 18	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	CABLE & WIRE FACILITIES		2410	100.000%	S-5, LN 43	0.000%	22.877%	0.000%	6.776%	15.413%	8.326%	0.896%	0.000%	0.000%	0.000%	45.713%	0.000%
5	GEN SUPPORT, COE, IOT AND C&WF			100.000%	S-3, LN 14	0.000%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	0.000%
6	CAPITAL LEASES		2681	0.000%	S-3, LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	LEASEHOLD IMPROVEMENTS		2682	0.000%	S-3, LN 28	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
8	TANGIBLE ASSETS		2680	0.000%	S-3, LN 30	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
9	PLANT HELD FOR FUTURE USE		2002	0.000%	S-6, LN 9	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT		2005	0.000%	S-6, LN 27	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$1,393,708	LN 1+DIRECT	\$0	\$297,384	\$0	\$195,879	\$203,415	\$109,805	\$27,525	\$0	\$0	\$0	\$559,701	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$1,585,017	S-4, LN53+DIR	\$0	\$568,244	\$0	\$0	\$434,453	\$231,872	\$0	\$0	\$0	\$0	\$350,447	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$7,832,491	S-4, LN79+DIR	\$0	\$1,175,437	\$0	\$2,569,656	\$797,819	\$432,410	\$370,834	\$0	\$0	\$0	\$2,486,334	\$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			\$17,151,986	LN 4+DIRECT	\$0	\$3,923,686	\$0	\$1,162,584	\$2,643,539	\$1,427,959	\$153,690	\$0	\$0	\$0	\$7,840,526	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$27,963,202		\$0	\$5,964,751	\$0	\$3,928,119	\$4,079,226	\$2,202,047	\$552,049	\$0	\$0	\$0	\$11,237,009	\$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	\$71,917	LN 1+DIRECT	\$0	\$15,403	\$0	\$10,060	\$10,548	\$5,693	\$1,416	\$0	\$0	\$0	\$28,796	\$0
28	CENTRAL OFFICE EQUIP			\$445,794	LN 2+DIRECT	\$0	\$83,560	\$0	\$120,016	\$59,174	\$31,890	\$17,333	\$0	\$0	\$0	\$133,821	\$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			\$780,778	LN 4+DIRECT	\$0	\$178,637	\$0	\$52,837	\$120,355	\$65,012	\$6,992	\$0	\$0	\$0	\$356,945	\$0
31	UNDISTRIBUTED			\$78,313	LN 5+DIRECT	\$0	\$16,731	\$0	\$10,989	\$11,449	\$6,180	\$1,545	\$0	\$0	\$0	\$31,418	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$1,376,801		\$0	\$294,332	\$0	\$193,902	\$201,526	\$108,776	\$27,285	\$0	\$0	\$0	\$550,980	\$0
CUST. DEPOSITS & OTHER DEF CRS-NET				4040&													
33	GENERAL SUPPORT		4360	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	OTHER LONG TERM LIABILITIES		4310	\$48,087	S-3, LN 3	\$0	\$10,840	\$0	\$5,480	\$6,728	\$3,989	\$736	\$9	\$0	\$0	\$20,305	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$48,087		\$0	\$10,840	\$0	\$5,480	\$6,728	\$3,989	\$736	\$9	\$0	\$0	\$20,305	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRA STATE 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		\$12,596	S-9,LN 7	\$0	\$2,688	\$0	\$1,770	\$1,839	\$993	\$249	\$0	\$0	\$0	\$5,057	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$325,205	S-9,LN 8	\$0	\$69,397	\$0	\$45,701	\$47,470	\$25,625	\$6,422	\$0	\$0	\$0	\$130,590	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$448,234	S-9,LN 15	\$0	\$82,587	\$0	\$122,959	\$58,316	\$31,440	\$17,733	\$0	\$0	\$0	\$135,198	\$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		\$588,766	S-9,LN 25	\$0	\$134,693	\$0	\$39,885	\$90,748	\$49,019	\$5,274	\$0	\$0	\$0	\$269,147	\$0
7	OTHER PLANT EXPENSE	6510		\$0	S-10,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NETWORK OPERATIONS EXPENSE	6530		\$707,587	S-10,LN 13	\$0	\$151,026	\$0	\$99,412	\$103,314	\$55,769	\$13,971	\$0	\$0	\$0	\$284,095	\$0
9	ACCESS / USF EXPENSE	6540		\$107,876	S-10,LN 14	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$423,886	S-11,LN 12	\$0	\$109,278	\$0	\$12,030	\$45,559	\$40,977	\$0	\$348	\$0	\$0	\$215,694	\$0
11	SERVICES EXPENSE	6620		\$260,382	S-11,LN 44	\$0	\$70,103	\$0	\$2,290	\$42,024	\$24,336	\$185	\$95	\$0	\$0	\$121,349	\$0
12	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$1,199,501	S-12,LN 11+12	\$0	\$275,999	\$0	\$135,797	\$166,877	\$98,932	\$18,247	\$217	\$0	\$0	\$503,433	\$0
14	SUB TOTAL OPERATING EXPENSES			\$4,074,034		\$0	\$1,003,648	\$0	\$459,843	\$556,147	\$327,091	\$62,081	\$660	\$0	\$0	\$1,664,564	\$0
15	% DISTRIBUTION			100.000%		0.000%	24.635%	0.000%	11.287%	13.651%	8.029%	1.524%	0.016%	0.000%	0.000%	40.858%	0.000%
16	DEPRECIATION AND AMORTIZATION	6560		\$1,820,389	S-10,LN 22+29	\$0	\$376,539	\$0	\$276,147	\$256,015	\$138,301	\$38,920	\$0	\$0	\$0	\$734,466	\$0
17	OTHER OPERATING TAX	7240		\$49,187	S-12,LN 33	\$0	\$12,693	\$0	\$6,519	\$6,774	\$3,657	\$916	\$0	\$0	\$0	\$18,629	\$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		(\$28,295)	S-10,LN 37	\$0	(\$6,473)	\$0	(\$1,917)	(\$4,361)	(\$2,356)	(\$253)	\$0	\$0	\$0	(\$12,935)	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$5,915,315		\$0	\$1,386,407	\$0	\$740,592	\$814,575	\$466,693	\$101,663	\$660	\$0	\$0	\$2,404,724	\$0
	% DISTRIBUTION			100.000%		0.000%	23.438%	0.000%	12.520%	13.771%	7.890%	1.719%	0.011%	0.000%	0.000%	40.653%	0.000%
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			0.00000%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27	UNCOLLECTIBLES																
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	Allowance for funds used during constr (Post-9/6/95)	7340		\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	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

TYCOS Tellico Telephone Company

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## 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%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	0.000%
2	CENTRAL OFFICE EQUIPMENT			100.000%	S-4,LN 81	0.000%	18.401%	0.000%	27.471%	12.990%	7.004%	3.961%	0.000%	0.000%	0.000%	30.173%	0.000%
3	COIN PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5,LN 11	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
4	COINLESS PUBLIC TELEPHONE EQUIP		2310	0.000%	S-5,LN 12	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
5	OTHER IOT EQUIPMENT		2310	0.000%	S-5,LN 13	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	CABLE AND WIRE FACILITIES		2410	100.000%	S-5,LN 43	0.000%	22.877%	0.000%	6.776%	15.413%	8.326%	0.896%	0.000%	0.000%	0.000%	45.713%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$12,596	LN 1+DIRECT	\$0	\$2,688	\$0	\$1,770	\$1,839	\$993	\$249	\$0	\$0	\$0	\$5,057	\$0
8	GENERAL SUPPORT		6120	\$325,205	LN 1+DIRECT	\$0	\$69,397	\$0	\$45,701	\$47,470	\$25,625	\$6,422	\$0	\$0	\$0	\$130,590	\$0
9	TOTAL GENERAL SUPPORT EXP			\$337,800		\$0	\$72,086	\$0	\$47,470	\$49,309	\$26,618	\$6,671	\$0	\$0	\$0	\$135,647	\$0
10	% DISTRIBUTION			100.000%		0.000%	21.340%	0.000%	14.053%	14.597%	7.880%	1.975%	0.000%	0.000%	0.000%	40.156%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$124,595	LN 2+DIRECT	\$0	\$22,958	\$0	\$34,176	\$16,212	\$8,740	\$4,929	\$0	\$0	\$0	\$37,580	\$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	\$323,639	LN 2+DIRECT	\$0	\$59,628	\$0	\$88,783	\$42,105	\$22,700	\$12,804	\$0	\$0	\$0	\$97,618	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$448,234		\$0	\$82,587	\$0	\$122,959	\$58,316	\$31,440	\$17,733	\$0	\$0	\$0	\$135,198	\$0
16	% DISTRIBUTION			100.000%		0.000%	18.425%	0.000%	27.432%	13.010%	7.014%	3.956%	0.000%	0.000%	0.000%	30.162%	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	\$588,766	LN 6	\$0	\$134,693	\$0	\$39,885	\$90,748	\$49,019	\$5,274	\$0	\$0	\$0	\$269,147	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$588,766		\$0	\$134,693	\$0	\$39,885	\$90,748	\$49,019	\$5,274	\$0	\$0	\$0	\$269,147	\$0
26	% DISTRIBUTION			100.000%		0.000%	22.877%	0.000%	6.774%	15.413%	8.326%	0.896%	0.000%	0.000%	0.000%	45.714%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,374,801		\$0	\$289,366	\$0	\$210,314	\$198,374	\$107,077	\$29,678	\$0	\$0	\$0	\$539,992	\$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			\$1,037,000		\$0	\$217,280	\$0	\$162,844	\$149,064	\$80,459	\$23,008	\$0	\$0	\$0	\$404,345	\$0
30	% DISTRIBUTION			100.000%		0.000%	20.953%	0.000%	15.703%	14.375%	7.759%	2.219%	0.000%	0.000%	0.000%	38.992%	0.000%

TYCOS Tellico Telephone Company

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%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	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%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	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%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	0.000%
OTHER PROPERTY PLANT & EQUIPMENT EXPENSE																	
8	UNDISTRIBUTED	6510		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	PROPERTY HELD FOR FUTURE USE	6511		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MATERIALS & SUPPLIES PROVISIONING	6512		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	TOTAL OTHER PROP PLANT & EQUIP EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
13	NETWORK OPERATIONS EXPENSE	6530		\$707,587	LN 7+DIRECT	\$0	\$151,026	\$0	\$99,412	\$103,314	\$55,769	\$13,971	\$0	\$0	\$0	\$284,095	\$0
14	ACCESS / USF EXPENSE	6540		\$107,876	DIRECT	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$115,232	S-3, LN 11	\$0	\$24,664	\$0	\$16,133	\$16,887	\$9,115	\$2,270	\$0	\$0	\$0	\$46,164	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$44,934	S-4, LN 53	\$0	\$16,109	\$0	\$0	\$12,316	\$6,573	\$0	\$0	\$0	\$0	\$9,935	\$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			\$543,428	S-4, LN 79	\$0	\$81,555	\$0	\$178,273	\$55,355	\$30,002	\$25,735	\$0	\$0	\$0	\$172,510	\$0
19	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$1,031,951	S-5, LN 43	\$0	\$236,111	\$0	\$69,814	\$159,077	\$85,928	\$9,240	\$0	\$0	\$0	\$471,781	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$1,735,546		\$0	\$358,438	\$0	\$264,221	\$243,634	\$131,618	\$37,244	\$0	\$0	\$0	\$700,390	\$0
23	PROPERTY HELD FOR FUTURE USE			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	TOTAL DEPRECIATION EXPENSE			\$1,735,546		\$0	\$358,438	\$0	\$264,221	\$243,634	\$131,618	\$37,244	\$0	\$0	\$0	\$700,390	\$0
25	% DISTRIBUTION			100.000%		0.000%	20.653%	0.000%	15.224%	14.038%	7.584%	2.146%	0.000%	0.000%	0.000%	40.356%	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		\$84,843	LN 5+DIRECT	\$0	\$18,101	\$0	\$11,926	\$12,381	\$6,683	\$1,676	\$0	\$0	\$0	\$34,076	\$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			\$84,843		\$0	\$18,101	\$0	\$11,926	\$12,381	\$6,683	\$1,676	\$0	\$0	\$0	\$34,076	\$0
32	% DISTRIBUTION			100.000%		0.000%	21.335%	0.000%	14.057%	14.593%	7.877%	1.975%	0.000%	0.000%	0.000%	40.163%	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		\$28,295	S-5, LN 43+DIR	\$0	\$6,473	\$0	\$1,917	\$4,361	\$2,356	\$253	\$0	\$0	\$0	\$12,935	\$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			\$28,295		\$0	\$6,473	\$0	\$1,917	\$4,361	\$2,356	\$253	\$0	\$0	\$0	\$12,935	\$0

TYCOS Tellico Telephone Company

S-11,1of1

## CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	SWS - OPERATOR SERVICES EXCL DA			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
3	SUBSCRIBER LINE USE (SLU)			100.000%	INPUT	0.000%	11.825%	0.000%	0.000%	8.830%	4.573%	0.000%	0.000%	0.000%	0.000%	74.772%	0.000%
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	29.098%	0.000%	0.000%	10.970%	6.968%	0.000%	0.000%	0.000%	0.000%	52.964%	0.000%
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	53.261%	0.000%	8.215%	8.928%	29.359%	0.000%	0.237%	0.000%	0.000%	0.000%	0.000%
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.925%	0.000%	0.294%	18.478%	0.091%	0.252%	0.000%	0.000%	0.000%	74.960%	0.000%
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	0.000%	89.921%	0.000%
9	IX CARRIER SVC ORDER CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	43.319%	0.000%	6.681%	11.588%	38.104%	0.000%	0.308%	0.000%	0.000%	0.000%	0.000%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$423,886	INPUT	\$0	\$109,278	\$0	\$12,030	\$45,559	\$40,977	\$0	\$348	\$0	\$0	\$215,694	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$10,103	DIRECT	\$0	\$94	\$0	\$0	\$7,213	\$0	\$0	\$0	\$0	\$0	\$2,796	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	- TWX			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	- ALPHA			\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LOCAL BUSINESS OFFICE		6623	1													
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$5,954	DIRECT	\$0	\$5,954	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$40,354	LN 7	\$0	\$2,391	\$0	\$119	\$7,456	\$37	\$102	\$0	\$0	\$0	\$30,249	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$28,822	LN 4	\$0	\$8,387	\$0	\$0	\$3,162	\$2,008	\$0	\$0	\$0	\$0	\$15,265	\$0
27	- END USER BILLING INQUIRY		1.3	\$39,116	LN 8	\$0	\$2,492	\$0	\$71	\$1,328	\$0	\$52	\$0	\$0	\$0	\$35,173	\$0
28	- IX CARRIER SVC ORDER PROCESSING		1.4	\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION		1.5	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY		1.6	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION		1.7	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$114,245		\$0	\$19,223	\$0	\$189	\$11,947	\$2,045	\$154	\$0	\$0	\$0	\$80,688	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623	2		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	- MESSAGE PROCESSING		2.1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING		2.11	\$5,714	AL-1, LN16	\$0	\$1,189	\$0	\$0	\$2,829	\$1,696	\$0	\$0	\$0	\$0	\$0	\$0
36	- LOCAL MESSAGE PROCESSING		2.12	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION		2.2	\$51,069	AL-1, LN18, LN19	\$0	\$15,231	\$0	\$0	\$11,203	\$6,716	\$0	\$0	\$0	\$0	\$17,919	\$0
38	- END USER COMMON LINE		2.3	\$2,688	DIRECT	\$0	\$2,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$25,680	LN 11	\$0	\$11,124	\$0	\$1,716	\$2,976	\$9,785	\$0	\$79	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$85,151		\$0	\$30,233	\$0	\$1,716	\$17,008	\$18,196	\$0	\$79	\$0	\$0	\$17,919	\$0
41	TOTAL CAT 1 AND CAT 2			\$199,396	LN 32+LN 40	\$0	\$49,456	\$0	\$1,905	\$28,954	\$20,242	\$154	\$79	\$0	\$0	\$98,607	\$0
42	% DISTRIBUTION			100.000%		0.000%	24.803%	0.000%	0.955%	14.521%	10.151%	0.077%	0.040%	0.000%	0.000%	49.453%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	3	\$50,883	LN 42+DIRECT	\$0	\$20,554	\$0	\$385	\$5,857	\$4,094	\$31	\$16	\$0	\$19,946	\$0
44	TOTAL SERVICES EXPENSE			\$260,382		\$0	\$70,103	\$0	\$2,290	\$42,024	\$24,336	\$185	\$95	\$0	\$0	\$121,349	\$0
45	% DISTRIBUTION			100.000%		0.000%	26.923%	0.000%	0.880%	16.139%	9.346%	0.071%	0.037%	0.000%	0.000%	46.604%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$684,269	LN 12+LN 44	\$0	\$179,381	\$0	\$14,320	\$87,583	\$65,313	\$185	\$443	\$0	\$0	\$337,044	\$0
47	% DISTRIBUTION			100.000%		0.000%	26.215%	0.000%	2.093%	12.800%	9.545%	0.027%	0.065%	0.000%	0.000%	49.256%	0.000%

TYCOS Tellico Telephone Company

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%	22.543%	0.000%	11.396%	13.991%	8.295%	1.531%	0.018%	0.000%	0.000%	42.226%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.000%	S-2, LN 10	0.000%	21.337%	0.000%	14.055%	14.594%	7.878%	1.975%	0.000%	0.000%	0.000%	40.161%	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%	72.140%	0.000%	0.000%	0.000%	27.860%	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%	21.714%	0.000%	13.574%	14.948%	8.050%	1.909%	0.000%	0.000%	0.000%	39.805%	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			\$7,150	DIRECT	\$0	\$7,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,192,352	LN 1	\$0	\$268,849	\$0	\$135,797	\$166,877	\$98,932	\$18,247	\$217	\$0	\$0	\$503,433	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,199,501		\$0	\$275,999	\$0	\$135,797	\$166,877	\$98,932	\$18,247	\$217	\$0	\$0	\$503,433	\$0
14	% DISTRIBUTION			100.000%		0.000%	23.009%	0.000%	11.321%	13.912%	8.248%	1.521%	0.018%	0.000%	0.000%	41.970%	0.000%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$6,186,372	RECORDS	\$0	\$1,445,147	\$0	\$777,811	\$855,017	\$488,473	\$106,906	\$659	\$0	\$0	\$2,512,358	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$5,929,338	VARIOUS	\$0	\$1,386,407	\$0	\$740,592	\$817,600	\$468,421	\$102,042	\$662	\$0	\$0	\$2,413,613	\$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.			(\$418)	LN 6+DIRECT	\$0	(\$91)	\$0	(\$57)	(\$63)	(\$34)	(\$8)	\$0	\$0	\$0	(\$167)	\$0
27	NET TAXABLE INCOME			\$257,452		\$0	\$58,831	\$0	\$37,276	\$37,479	\$20,085	\$4,873	(\$3)	\$0	\$0	\$98,911	\$0
28	% DISTRIBUTION			100.000%		0.000%	22.851%	0.000%	14.479%	14.558%	7.802%	1.893%	-0.001%	0.000%	0.000%	38.419%	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		(\$1,729,693)	LN 28	\$0	(\$396,207)	\$0	(\$247,830)	(\$252,274)	(\$135,184)	(\$32,284)	\$23	\$0	\$0	(\$665,935)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		(\$47,987)	LN 28	\$0	(\$10,992)	\$0	(\$6,876)	(\$6,999)	(\$3,750)	(\$896)	\$1	\$0	\$0	(\$18,475)	\$0
33	OPERATING TAXES - OTHER	7240		\$49,187	LN 2+DIRECT	\$0	\$12,693	\$0	\$6,519	\$6,774	\$3,657	\$916	\$0	\$0	\$0	\$18,629	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		\$1,491,587	LN 28	\$0	\$341,666	\$0	\$213,715	\$217,546	\$116,575	\$27,840	(\$19)	\$0	\$0	\$574,264	\$0
35	TOTAL OPERATING TAXES			(\$236,905)		\$0	(\$52,840)	\$0	(\$34,472)	(\$34,952)	(\$18,703)	(\$4,424)	\$4	\$0	\$0	(\$91,517)	\$0



TYCOS Tellico Telephone Company

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## 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	\$6,822	SPF	\$0	\$1,697	\$0	\$17	\$1,142	\$618	\$16	\$0	\$0	\$0	\$3,333	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.879%	0.000%	0.249%	16.734%	9.053%	0.235%	0.000%	0.000%	0.000%	48.851%	0.000%
3	ALLOCATED LOOPS - CWF	\$6,822	SPF	\$0	\$1,697	\$0	\$17	\$1,142	\$618	\$16	\$0	\$0	\$0	\$3,333	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.879%	0.000%	0.249%	16.734%	9.053%	0.235%	0.000%	0.000%	0.000%	48.851%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$698	TOLL MOU	\$0	\$295	\$0	\$9	\$221	\$114	\$15	\$0	\$0	\$0	\$44	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	42.342%	0.000%	1.219%	31.620%	16.375%	2.151%	0.000%	0.000%	0.000%	6.295%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$12,985	CMM	\$0	\$5,465	\$0	\$165	\$4,242	\$1,918	\$284	\$0	\$0	\$0	\$910	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	42.089%	0.000%	1.270%	32.672%	14.774%	2.184%	0.000%	0.000%	0.000%	7.010%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$405	WB CKTS	\$0	\$5	\$0	\$284	\$4	\$2	\$44	\$0	\$0	\$0	\$66	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	1.300%	0.000%	70.210%	0.971%	0.503%	10.754%	0.000%	0.000%	0.000%	16.262%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$302	WB CKTS	\$0	\$5	\$0	\$207	\$4	\$2	\$22	\$0	\$0	\$0	\$62	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	1.740%	0.000%	68.486%	1.299%	0.673%	7.196%	0.000%	0.000%	0.000%	20.606%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$229	WB CKTS Less	\$0	\$0	\$0	\$207	\$0	\$0	\$22	\$0	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	90.492%	0.000%	0.000%	9.508%	0.000%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$209,178	DIRECT	\$0	\$43,542	\$0	\$0	\$103,549	\$62,072	\$0	\$0	\$0	\$0	\$15	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	20.816%	0.000%	0.000%	49.503%	29.674%	0.000%	0.000%	0.000%	0.000%	0.007%	0.000%
17	ALLOCATED USERS	\$14,784		\$0	\$1,362	\$0	\$0	\$3,239	\$1,942	\$0	\$0	\$0	\$0	\$8,241	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	9.213%	0.000%	0.000%	21.909%	13.136%	0.000%	0.000%	0.000%	0.000%	55.743%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	9.213%	0.000%	0.000%	21.909%	13.136%	0.000%	0.000%	0.000%	0.000%	55.743%	0.000%
CASH WORKING CAPITAL WORKSHEET															

CWC-1

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$1,374,801	S-9, LN 27	\$0	\$289,366	\$0	\$210,314	\$198,374	\$107,077	\$29,678	\$0	\$0	\$0	\$539,992	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$815,463	VARIOUS	\$0	\$258,902	\$0	\$99,412	\$103,314	\$55,769	\$13,971	\$0	\$0	\$0	\$284,095	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$423,886	S-11, LN 12	\$0	\$109,278	\$0	\$12,030	\$45,559	\$40,977	\$0	\$348	\$0	\$0	\$215,694	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$260,382	S-11, LN 44	\$0	\$70,103	\$0	\$2,290	\$42,024	\$24,336	\$185	\$95	\$0	\$0	\$121,349	\$0
5	CORPORATE OPERATIONS EXPENSE	\$1,199,501	S-12, LN 13	\$0	\$275,999	\$0	\$135,797	\$166,877	\$98,932	\$18,247	\$217	\$0	\$0	\$503,433	\$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)	(\$1,729,693)	S-12, LN 29 + 31	\$0	(\$396,207)	\$0	(\$247,830)	(\$252,274)	(\$135,184)	(\$32,284)	\$23	\$0	\$0	(\$665,935)	\$0
10	STATE INCOME TAX (ACTUAL)	(\$47,987)	S-12, LN 32	\$0	(\$10,992)	\$0	(\$6,876)	(\$6,999)	(\$3,750)	(\$896)	\$1	\$0	\$0	(\$18,475)	\$0
11	OTHER OPERATING TAX	\$49,187	S-12, LN 33	\$0	\$12,693	\$0	\$6,519	\$6,774	\$3,657	\$916	\$0	\$0	\$0	\$18,629	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$22,341	RECORDS	\$0	\$0	\$0	\$0	\$2,988	\$4,069	\$522	\$0	\$0	\$0	\$14,761	\$0
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$2,367,882		\$0	\$609,142	\$0	\$211,656	\$306,636	\$195,882	\$30,339	\$683	\$0	\$0	\$1,013,544	\$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	\$97,310		\$0	\$25,033	\$0	\$8,698	\$12,602	\$8,050	\$1,247	\$28	\$0	\$0	\$41,653	\$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	\$97,310		\$0	\$25,033	\$0	\$8,698	\$12,602	\$8,050	\$1,247	\$28	\$0	\$0	\$41,653	\$0

TYCOS Tellico Telephone Company

	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	\$49,272	\$0	\$0	\$0	\$0	\$0	\$0	\$7,241	\$0	\$0
48	POST MAG REVENUE REQUIREMENT	\$2,294,456	\$1,242,659	\$0	\$0	\$0	\$0	\$1,193,387	\$0	\$663,586	\$0	\$0
											\$54,121	\$2,941
												\$183,207

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	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR			
1		NET INVESTMENT FOR SETTLEMENTS	\$887,281	(NOTE A)	\$0		\$444,855	\$75,161	\$0	\$0	\$8,655	\$3,688	\$7,443	\$150,111	\$80,495	\$42,664	\$168	\$74,041	\$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%	\$0
3		RETURN ON INVESTMENT	\$99,819	LN 1*LN 2	\$0		\$50,046	\$8,456	\$0	\$0	\$974	\$415	\$837	\$16,888	\$9,056	\$4,800	\$19	\$8,330	\$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	\$99,819	LN 3-LN 4	\$0		\$50,046	\$8,456	\$0	\$0	\$974	\$415	\$837	\$16,888	\$9,056	\$4,800	\$19	\$8,330	\$0	
6		FEDERAL INCOME TAX	\$53,828	LN 30	\$0		\$26,989	\$4,558	\$0	\$0	\$525	\$224	\$452	\$9,107	\$4,883	\$2,588	\$10	\$4,492	\$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	\$53,828	LN 6-LN 7	\$0		\$26,989	\$4,558	\$0	\$0	\$525	\$224	\$452	\$9,107	\$4,883	\$2,588	\$10	\$4,492	\$0	
9		STATE AND LOCAL INCOME TAX	\$10,692	LN 36	\$0		\$5,361	\$905	\$0	\$0	\$104	\$44	\$90	\$1,809	\$970	\$514	\$2	\$892	\$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	\$10,692	LN 9-LN 10	\$0		\$5,361	\$905	\$0	\$0	\$104	\$44	\$90	\$1,809	\$970	\$514	\$2	\$892	\$0	
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		OPERATING EXPENSE & OTHER TAXES	\$2,130,117	A-8, LN 20	\$0		\$1,110,991	\$148,062	\$0	\$184	\$19,679	\$8,031	\$16,796	\$332,424	\$181,381	\$91,925	\$54,090	\$166,552	\$0	
14		NONOPERATING EXP	\$0	A-8, LN 24	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		UNCOLLECTIBLES	\$0	A-8, LN 28	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16		BASIS FOR GROSS RECEIPTS TAX	\$2,294,456		\$0		\$1,193,387	\$161,981	\$0	\$184	\$21,283	\$8,714	\$18,175	\$360,227	\$196,290	\$99,827	\$54,121	\$180,266	\$0	
17		GROSS RECEIPTS/PSC TAX RATE	\$0		\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		GROSS RECEIPTS/PSC TAX	\$0	LN16*LN17	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		TOTAL REVENUE REQUIREMENT	\$2,294,456	LN16+LN18	\$0		\$1,193,387	\$161,981	\$0	\$184	\$21,283	\$8,714	\$18,175	\$360,227	\$196,290	\$99,827	\$54,121	\$180,266	\$0	
		SPECIAL ACCESS INCLUDING WBI																		
20		OPTIONAL GROSS UP INCOME TAX CALCULATION																		
21		RETURN ON INVESTMENT	\$99,819	LN 3	\$0		\$50,046	\$8,456	\$0	\$0	\$974	\$415	\$837	\$16,888	\$9,056	\$4,800	\$19	\$8,330	\$0	
22		INTEREST AND RELATED ITEMS	\$0	A-12,14+16-15	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23		OTHER INCOME ADJUSTMENTS	(\$148)	A-12, LN 21	\$0		(\$77)	(\$9)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$25)	(\$13)	(\$7)	(\$0)	(\$12)	\$0	
24		TOTAL INCOME ADJUSTMENTS	(\$148)	LN21+LN22	\$0		(\$77)	(\$9)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$25)	(\$13)	(\$7)	(\$0)	(\$12)	\$0	
25		RETURN LESS INCOME ADJ	\$99,967	LN20-LN23	\$0		\$50,123	\$8,465	\$0	\$0	\$975	\$415	\$839	\$16,913	\$9,069	\$4,807	\$19	\$8,342	\$0	
26		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		FIT BASE	\$99,967		\$0		\$50,123	\$8,465	\$0	\$0	\$975	\$415	\$839	\$16,913	\$9,069	\$4,807	\$19	\$8,342	\$0	
28		FEDERAL TAXABLE INCOME	\$99,967		\$0		\$50,123	\$8,465	\$0	\$0	\$975	\$415	\$839	\$16,913	\$9,069	\$4,807	\$19	\$8,342	\$0	
29	0.35	FEDERAL INCOME TAX	\$53,828	LN 27*FTR	\$0		\$26,989	\$4,558	\$0	\$0	\$525	\$224	\$452	\$9,107	\$4,883	\$2,588	\$10	\$4,492	\$0	
30		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31		NET FEDERAL TAX BEFORE ITC AMORT	\$53,828	LN28-LN29	\$0		\$26,989	\$4,558	\$0	\$0	\$525	\$224	\$452	\$9,107	\$4,883	\$2,588	\$10	\$4,492	\$0	
32		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
33		SIT BASE	\$153,795		\$0		\$77,112	\$13,023	\$0	\$0	\$1,500	\$639	\$1,290	\$26,020	\$13,952	\$7,395	\$29	\$12,834	\$0	
34		STATE TAXABLE INCOME	\$153,795		\$0		\$77,112	\$13,023	\$0	\$0	\$1,500	\$639	\$1,290	\$26,020	\$13,952	\$7,395	\$29	\$12,834	\$0	
35	0.079	STATE INCOME TAX	\$10,692	LN 33*STR	\$0		\$5,361	\$905	\$0	\$0	\$104	\$44	\$90	\$1,809	\$970	\$514	\$2	\$892	\$0	
36		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37		NET STATE INCOME TAX BEFORE ITC AMORT	\$10,692	LN34-LN35	\$0		\$5,361	\$905	\$0	\$0	\$104	\$44	\$90	\$1,809	\$970	\$514	\$2	\$892	\$0	
38		FEDERAL TAX AT MAXIMUM RATE	\$51,498		\$0		\$25,821	\$4,361	\$0	\$0	\$502	\$214	\$432	\$8,713	\$4,672	\$2,476	\$10	\$4,297	\$0	
		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$4,523)		\$0		(\$2,268)	(\$383)	\$0	\$0	(\$44)	(\$19)	(\$38)	(\$765)	(\$410)	(\$218)	(\$1)	(\$377)	\$0	

TYCOS Tellico Telephone Company

## 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 TERM	FACILITY	SPECIAL ACCESS DEDICATED TRANSPORT TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR		
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$663,556	A-3.LN 4	\$0	\$343,908	\$40,867	\$0	\$0	\$6,465	\$2,879	\$5,606	\$114,294	\$60,173	\$33,290	\$677	\$55,396	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$645,674	A-4.LN 21+25	\$0	\$0	\$645,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	2220	OPERATOR SYSTEMS	\$0	A-4.LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	2230	CENTRAL OFFICE TRANSMISSION	\$4,097,445	A-4.LN 41	\$0	\$1,115,364	\$0	\$0	\$100,230	\$0	\$70,493	\$1,046,328	\$932,775	\$0	\$0	\$832,255	\$0	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$5,536,953	A-5.LN 21	\$0	\$4,210,608	\$0	\$0	\$0	\$44,559	\$16,394	\$723,511	\$0	\$515,402	\$0	\$26,479	\$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	\$110,269	A-3.LN 15	\$0	\$57,143	\$6,897	\$0	\$0	\$1,075	\$478	\$932	\$18,989	\$10,006	\$5,530	\$7	\$9,211	\$0
9		TOTAL PLANT IN SERVICE	\$11,053,896		\$0	\$5,727,024	\$693,438	\$0	\$0	\$107,771	\$47,916	\$93,424	\$1,903,123	\$1,002,954	\$554,222	\$683	\$923,341	\$0
10		% DISTRIBUTION	100.000%		0.000%	51.810%	6.273%	0.000%	0.000%	0.975%	0.433%	0.845%	17.217%	9.073%	5.014%	0.006%	8.353%	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	\$171,307	A-6.LN 13	\$0	\$89,489	\$9,569	\$0	\$0	\$1,674	\$752	\$1,453	\$29,756	\$15,583	\$8,675	\$11	\$14,345	\$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.	\$11,225,203		\$0	\$5,816,513	\$703,007	\$0	\$0	\$109,444	\$48,668	\$94,877	\$1,932,879	\$1,018,537	\$562,897	\$694	\$937,686	\$0
16		% DISTRIBUTION	100.000%		0.000%	51.817%	6.263%	0.000%	0.000%	0.975%	0.434%	0.845%	17.219%	9.074%	5.015%	0.006%	8.353%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$9,892,413	A-7.LN 9	\$0	\$5,142,622	\$598,411	\$0	\$0	\$96,409	\$43,074	\$83,652	\$1,706,161	\$897,280	\$498,166	\$502	\$826,137	\$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	\$486,270	A-7.LN 28	\$0	\$250,202	\$31,916	\$0	\$0	\$4,778	\$2,083	\$4,128	\$83,642	\$44,463	\$24,117	\$26	\$40,915	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$16,318	A-7.LNS 30-36	\$0	\$8,473	\$995	\$0	\$0	\$159	\$71	\$138	\$2,816	\$1,482	\$820	\$1	\$1,364	\$0
24		NET TELEPHONE PLANT	\$830,201		\$0	\$415,216	\$71,685	\$0	\$0	\$8,098	\$3,439	\$6,960	\$140,260	\$75,312	\$39,794	\$165	\$69,270	\$0
25		% DISTRIBUTION	100.000%		0.000%	50.014%	8.635%	0.000%	0.000%	0.975%	0.414%	0.838%	16.895%	9.072%	4.793%	0.020%	8.344%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$23,246	A-3.LN 16	\$0	\$12,068	\$1,419	\$0	\$0	\$227	\$101	\$197	\$4,011	\$2,110	\$1,168	\$1	\$1,943	\$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	\$33,834	A-3.LN 10	\$0	\$17,570	\$2,057	\$0	\$0	\$330	\$147	\$286	\$5,840	\$3,072	\$1,701	\$2	\$2,828	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$887,281		\$0	\$444,855	\$75,161	\$0	\$0	\$8,655	\$3,688	\$7,443	\$150,111	\$80,495	\$42,664	\$168	\$74,041	\$0
32		% DISTRIBUTION	100.000%		0.000%	50.137%	8.471%	0.000%	0.000%	0.975%	0.416%	0.839%	16.918%	9.072%	4.808%	0.019%	8.345%	0.000%

TYCOS Tellico Telephone Company

## A-3.1of1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	SPECIAL ACCESS DEDICATED CHANNEL TRANSPORT TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1a		BASIS FOR GENERAL SUPPORT FACILITIES															
1b		CENTRAL OFFICE EQUIPMENT	\$4,743,119	A-4, LN 42	\$0	\$1,115,364	\$645,674	\$0	\$0	\$100,230	\$0	\$70,493	\$1,046,328	\$932,775	\$0	\$0	\$832,255
1c		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d		CABLE & WIRE FACILITIES	\$5,536,953	A-5, LN 23	\$0	\$4,210,608	\$0	\$0	\$0	\$0	\$44,559	\$16,394	\$723,511	\$0	\$515,402	\$0	\$26,479
1e		TOTAL	\$10,280,071		\$0	\$5,325,972	\$645,674	\$0	\$0	\$100,230	\$44,559	\$86,886	\$1,769,839	\$932,775	\$515,402	\$0	\$858,734
		% DISTRIBUTION	100.000%		0.000%	51.809%	6.281%	0.000%	0.000%	0.975%	0.433%	0.845%	17.216%	9.074%	5.014%	0.000%	8.353%
2	2110	GENERAL SUPPORT ASSETS															
3		ALLOCATED	\$644,249	LN 1e	\$0	\$334,251	\$39,706	\$0	\$0	\$6,284	\$2,798	\$5,449	\$111,085	\$58,482	\$32,355	\$0	\$53,839
4		GENERAL PURPOSE COMPUTERS	\$19,307	LN 1e & DIRECT	\$0	\$9,658	\$1,161	\$0	\$0	\$182	\$81	\$158	\$3,209	\$1,691	\$935	\$677	\$1,557
5		TOTAL GENERAL SUPPORT ASSETS	\$663,556		\$0	\$343,908	\$40,867	\$0	\$0	\$6,465	\$2,879	\$5,606	\$114,294	\$60,173	\$33,290	\$677	\$55,396
		% DISTRIBUTION	100.000%		0.000%	51.828%	6.159%	0.000%	0.000%	0.974%	0.434%	0.845%	17.224%	9.068%	5.017%	0.102%	8.348%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$10,943,627		\$0	\$5,669,880	\$686,541	\$0	\$0	\$106,696	\$47,438	\$92,492	\$1,884,133	\$992,948	\$548,692	\$677	\$914,130
7		% DISTRIBUTION	100.000%		0.000%	51.810%	6.273%	0.000%	0.000%	0.975%	0.433%	0.845%	17.217%	9.073%	5.014%	0.006%	8.353%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, IOT, CWF, GENERAL SUPPORT															
10		AND EQUAL ACCESS EQUIPMENT	\$10,943,627		\$0	\$5,669,880	\$686,541	\$0	\$0	\$106,696	\$47,438	\$92,492	\$1,884,133	\$992,948	\$548,692	\$677	\$914,130
		% DISTRIBUTION	100.000%		0.000%	51.810%	6.273%	0.000%	0.000%	0.975%	0.433%	0.845%	17.217%	9.073%	5.014%	0.006%	8.353%
11	2680	TANGIBLE ASSETS															
12		CAPITAL LEASES	\$0	LN 7													
13		LEASEHOLD IMPROVEMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$110,269	LN 10	\$0	\$57,143	\$6,897	\$0	\$0	\$1,075	\$478	\$932	\$18,989	\$10,006	\$5,530	\$7	\$9,211
16	1220	MATERIALS AND SUPPLIES	\$23,246	LN 10	\$0	\$12,068	\$1,419	\$0	\$0	\$227	\$101	\$197	\$4,011	\$2,110	\$1,168	\$1	\$1,943
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS															
22		FOR APPORTIONING PRESUBSCRIPTION	\$6,603,047		\$0	\$5,669,880	\$686,541	\$0	\$0	\$106,696	\$47,438	\$92,492	\$0	\$0	\$0	\$0	\$0
		% DISTRIBUTION	100.000%		0.000%	85.868%	10.397%	0.000%	0.000%	1.616%	0.718%	1.401%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING															
24		CARRIER ACCESS BILLING EXPENSES	\$4,954,099		\$0	\$0	\$645,674	\$0	\$0	\$100,230	\$44,559	\$86,886	\$1,769,839	\$932,775	\$515,402	\$0	\$858,734
		% DISTRIBUTION	100.000%		0.000%	0.000%	13.033%	0.000%	0.000%	2.023%	0.899%	1.754%	35.725%	18.828%	10.404%	0.000%	17.334%

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TYCOS Tellico Telephone Company

## 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 MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$1,662,144	DIRECT	\$0	\$0	\$0	\$0	\$0	\$20,564	\$0	\$0	\$809,325	\$0	\$0	\$0	\$832,255	\$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)	\$59,030	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,030	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$1,352,367	LN 4/DIRECT	\$0	\$1,115,364	\$0	\$0	\$0	\$0	\$0	\$0	\$237,003	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$991,967	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$47,729	\$0	\$70,493	\$0	\$873,746	\$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	\$991,967		\$0	\$0	\$0	\$0	\$0	\$47,729	\$0	\$70,493	\$0	\$873,746	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$31,937	DIRECT	\$0	\$0	\$0	\$0	\$0	\$31,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$4,097,445		\$0	\$1,115,364	\$0	\$0	\$0	\$100,230	\$0	\$70,493	\$1,046,328	\$932,775	\$0	\$0	\$832,255	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$4,743,119		\$0	\$1,115,364	\$645,674	\$0	\$0	\$100,230	\$0	\$70,493	\$1,046,328	\$932,775	\$0	\$0	\$832,255	\$0
43		% DISTRIBUTION	100.000%		0.000%	23.515%	13.613%	0.000%	0.000%	2.113%	0.000%	1.486%	22.060%	19.666%	0.000%	0.000%	17.547%	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%	27.219%	0.000%	0.000%	0.000%	2.446%	0.000%	1.720%	25.538%	22.765%	0.000%	0.000%	20.311%	0.000%

TYCOS Tellico Telephone Company

## A-5.1of1 INFORMATION ORIGATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE 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%	57.27%	42.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	2310	INFORMATION ORIG/TERM																
4		OTHER IOT EQUIPMENT																
5		COIN PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		TOTAL ORIG/TERM EQUIP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		% DISTRIBUTION	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	2410	CABLE AND WIRE FACILITIES																
13		SUBSCRIBER LINE	\$4,252,821	LN 1/DIRECT	\$0	\$4,210,608	\$0	\$0	\$0	\$0	\$0	\$0	\$42,213	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$725,079	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$17,302	\$0	\$681,298	\$0	\$0	\$0	\$26,479	\$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	\$514,244	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$514,244	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$39,523	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$21,972	\$16,394	\$0	\$0	\$1,158	\$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	\$5,285	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$5,285	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$5,536,953		\$0	\$4,210,608	\$0	\$0	\$0	\$0	\$44,559	\$16,394	\$723,511	\$0	\$515,402	\$0	\$26,479	\$0
22		% DISTRIBUTION	100.000%		0.000%	76.046%	0.000%	0.000%	0.000%	0.000%	0.805%	0.296%	13.067%	0.000%	9.308%	0.000%	0.478%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$5,536,953		\$0	\$4,210,608	\$0	\$0	\$0	\$0	\$44,559	\$16,394	\$723,511	\$0	\$515,402	\$0	\$26,479	\$0
24		% DISTRIBUTION	100.000%		0.000%	76.046%	0.000%	0.000%	0.000%	0.000%	0.805%	0.296%	13.067%	0.000%	9.308%	0.000%	0.478%	0.000%

[illegible]



## ACCUMLATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

A-7.10f1

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	SPECIAL ACCESS DEDICATED CHANNEL TRANSPORT TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$492,806	A-3.LN 5	\$0	\$255,527	\$30,167	\$0	\$0	\$4,802	\$2,140	\$4,164	\$84,924	\$44,695	\$24,737	\$502	\$41,147
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$568,244	A-4.LN 47	\$0	\$0	\$568,244	\$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
5		CENTRAL OFFICE TRANSMISSION	\$3,745,093	A-4.LN 48	\$0	\$1,019,401	\$0	\$0	\$0	\$91,606	\$0	\$64,429	\$956,403	\$852,585	\$0	\$0	\$760,668
6		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$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
8		CABLE AND WIRE FACILITIES	\$5,086,270	A-5.LN 22	\$0	\$3,867,693	\$0	\$0	\$0	\$0	\$40,934	\$15,058	\$684,833	\$0	\$473,429	\$0	\$24,322
9		TOTAL ACCUM DEPR - TPIS	\$9,892,413		\$0	\$5,142,622	\$598,411	\$0	\$0	\$96,409	\$43,074	\$83,652	\$1,706,161	\$897,280	\$498,166	\$502	\$826,137
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$9,892,413		\$0	\$5,142,622	\$598,411	\$0	\$0	\$96,409	\$43,074	\$83,652	\$1,706,161	\$897,280	\$498,166	\$502	\$826,137
12		% DISTRIBUTION	100.000%		0.000%	1.986%	6.049%	0.000%	0.000%	0.975%	0.435%	0.846%	17.247%	9.070%	5.036%	0.005%	8.351%
		ACCUMULATED AMORTIZATION															
13	3400	TANGIBLE ASSETS															
14		CAPITAL LEASES	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$0	A-3.LN 10	\$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
17		TOTAL ACCUM AMORT - TANGIBLE	\$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
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6.LN 28	\$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
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%
22	4100&	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$23,500	A-3.LN 5	\$0	\$12,137	\$1,515	\$0	\$0	\$229	\$101	\$198	\$4,033	\$2,129	\$1,174	\$24	\$1,960
24		CENTRAL OFFICE EQUIP	\$203,575	A-4.LN 43	\$0	\$47,622	\$28,648	\$0	\$0	\$4,279	\$0	\$3,010	\$44,664	\$39,819	\$0	\$0	\$35,532
25		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$231,474	A-5.LN 22	\$0	\$176,090	\$0	\$0	\$0	\$0	\$1,862	\$686	\$30,176	\$0	\$21,554	\$0	\$1,107
27		UNDISTRIBUTED	\$27,720	A-3.LN 10	\$0	\$14,354	\$1,752	\$0	\$0	\$270	\$120	\$234	\$4,770	\$2,515	\$1,389	\$2	\$2,315
28		TOTAL NET DEFERRED INC TAX	\$486,270		\$0	\$250,202	\$31,916	\$0	\$0	\$4,778	\$2,083	\$4,128	\$83,642	\$44,463	\$24,117	\$26	\$40,915
29		% DISTRIBUTION	100.000%		0.000%	1.453%	6.563%	0.000%	0.000%	0.983%	0.428%	0.849%	17.201%	9.144%	4.960%	0.005%	8.414%
		CUST. DEPOSITS & OTHER DEF CRS-NET															
31	4360	GENERAL SUPPORT	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4.LN 43	\$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
34		CABLE AND WIRE FACILITIES	\$0	A-5.LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	4310	OTHER LONG TERM LIABILITIES	\$16,318	A-3.LN 10	\$0	\$8,473	\$995	\$0	\$0	\$159	\$71	\$138	\$2,816	\$1,482	\$820	\$1	\$1,364
37																	

#### SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

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[illegible]

TYCOS Tellico Telephone Company

A-9,1of1

## PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$10,943,627	VARIOUS	\$0	\$5,669,880	\$686,541	\$0	\$0	\$106,696	\$47,438	\$92,492	\$1,884,133	\$992,948	\$548,692	\$677	\$914,130	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$10,943,627		\$0	\$5,669,880	\$686,541	\$0	\$0	\$106,696	\$47,438	\$92,492	\$1,884,133	\$992,948	\$548,692	\$677	\$914,130	\$0
		% DISTRIBUTION	100.000%		0.000%	51.810%	6.273%	0.000%	0.000%	0.975%	0.433%	0.845%	17.217%	9.073%	5.014%	0.006%	8.353%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE	\$4,458	LN 4	\$0	\$2,312	\$275	\$0	\$0	\$43	\$19	\$38	\$769	\$405	\$224	\$0	\$373	\$0
7	6120	NETWORK SUPPORT	\$116,088	A-3.LN 5	\$0	\$60,160	\$7,160	\$0	\$0	\$1,131	\$504	\$981	\$19,993	\$10,527	\$5,823	\$118	\$9,691	\$0
8		TOTAL GENERAL SUPPORT EXP	\$120,546		\$0	\$62,472	\$7,435	\$0	\$0	\$1,175	\$523	\$1,018	\$20,762	\$10,931	\$6,047	\$119	\$10,064	\$0
9		% DISTRIBUTION	100.000%		0.000%	51.825%	6.168%	0.000%	0.000%	0.974%	0.434%	0.845%	17.223%	9.068%	5.016%	0.098%	8.348%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$57,134	A-4.LN 47	\$0	\$0	\$57,134	\$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	\$148,412	A-4.LN 48	\$0	\$40,396	\$0	\$0	\$0	\$3,630	\$0	\$2,553	\$37,902	\$33,787	\$0	\$0	\$30,144	\$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	\$205,546		\$0	\$40,396	\$57,134	\$0	\$0	\$3,630	\$0	\$2,553	\$37,902	\$33,787	\$0	\$0	\$30,144	\$0
16		% DISTRIBUTION	100.000%		0.000%	19.653%	27.796%	0.000%	0.000%	1.766%	0.000%	1.242%	18.439%	16.438%	0.000%	0.000%	14.665%	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	\$174,578	A-5.LN 22	\$0	\$132,772	\$0	\$0	\$0	\$0	\$1,405	\$517	\$22,798	\$0	\$16,252	\$0	\$835	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$500,670		\$0	\$235,640	\$64,569	\$0	\$0	\$4,805	\$1,928	\$4,089	\$81,461	\$44,718	\$22,299	\$119	\$41,042	\$0
26		% DISTRIBUTION	100.000%		0.000%	47.065%	12.897%	0.000%	0.000%	0.960%	0.385%	0.817%	16.270%	8.932%	4.454%	0.024%	8.197%	0.000%

TYCOS Tellico Telephone Company

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## 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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$4,743,119	A-4.LN 38	\$0	\$1,115,364	\$645,674	\$0	\$0	\$100,230	\$0	\$70,493	\$1,046,328	\$932,775	\$0	\$0	\$832,255	\$0
2		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$5,536,953	A-5.LN 21	\$0	\$4,210,608	\$0	\$0	\$0	\$0	\$44,559	\$16,394	\$723,511	\$0	\$515,402	\$0	\$26,479	\$0
4		TOTAL	\$10,280,071		\$0	\$5,325,972	\$645,674	\$0	\$0	\$100,230	\$44,559	\$86,886	\$1,769,839	\$932,775	\$515,402	\$0	\$858,734	\$0
5		% DISTRIBUTION	100.000%		0.000%	51.809%	6.281%	0.000%	0.000%	0.975%	0.433%	0.845%	17.216%	9.074%	5.014%	0.000%	8.353%	0.000%
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	6530	NETWORK OPERATIONS EXPENSE	\$250,412	LN 5	\$0	\$129,902	\$15,461	\$0	\$0	\$2,442	\$1,087	\$2,118	\$43,171	\$22,730	\$12,574	\$0	\$20,926	\$0
8	6540	ACCESS / USF EXPENSE	\$107,876	DIRECT	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$40,797	A-3.LN 5	\$0	\$21,036	\$2,686	\$0	\$0	\$397	\$176	\$344	\$6,988	\$3,694	\$2,034	\$42	\$3,401	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$16,109	A-4.LN 47	\$0	\$0	\$16,109	\$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	\$259,828	A-4.LN 48	\$0	\$70,729	\$0	\$0	\$0	\$6,356	\$0	\$4,470	\$66,349	\$59,149	\$0	\$0	\$52,775	\$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	\$305,925	A-5.LN 22	\$0	\$232,744	\$0	\$0	\$0	\$0	\$2,461	\$906	\$39,862	\$0	\$28,488	\$0	\$1,464	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$622,659		\$0	\$324,508	\$18,795	\$0	\$0	\$6,753	\$2,636	\$5,720	\$113,199	\$62,843	\$30,522	\$42	\$57,640	\$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	\$622,659		\$0	\$324,508	\$18,795	\$0	\$0	\$6,753	\$2,636	\$5,720	\$113,199	\$62,843	\$30,522	\$42	\$57,640	\$0
20		% DISTRIBUTION	100.000%		0.000%	52.117%	3.019%	0.000%	0.000%	1.085%	0.423%	0.919%	18.180%	10.093%	4.902%	0.007%	9.257%	0.000%
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$0	A-3.LN 10 + Direct	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	6564	INTANGIBLE ASSETS	\$30,617	A-3.LN 10	\$0	\$15,881	\$1,891	\$0	\$0	\$299	\$133	\$259	\$5,278	\$2,779	\$1,537	\$2	\$2,558	\$0
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$30,617		\$0	\$15,881	\$1,891	\$0	\$0	\$299	\$133	\$259	\$5,278	\$2,779	\$1,537	\$2	\$2,558	\$0
28		% DISTRIBUTION	100.000%		0.000%	51.871%	6.176%	0.000%	0.000%	0.975%	0.434%	0.846%	17.238%	9.077%	5.021%	0.006%	8.356%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$1,011,564		\$0	\$578,167	\$36,147	\$0	\$0	\$9,494	\$3,857	\$8,097	\$161,648	\$88,352	\$44,634	\$44	\$81,124	\$0
30		% DISTRIBUTION	100.000%		0.000%	57.156%	3.573%	0.000%	0.000%	0.939%	0.381%	0.800%	15.980%	8.734%	4.412%	0.004%	8.020%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7	GEN SUPPORT ASSETS	\$0	A-3.LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	5240/7100/7	CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7	CABLE & WIRE FACILITIES	\$8,390	A-5.LN 22	\$0	\$6,381	\$0	\$0	\$0	\$0	\$68	\$25	\$1,096	\$0	\$781	\$0	\$40	\$0
34	5240/7100/7	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$8,390		\$0	\$6,381	\$0	\$0	\$0	\$0	\$68	\$25	\$1,096	\$0	\$781	\$0	\$40	\$0

TYCOS Tellico Telephone Company

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	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
1	6610	CUSTOMER OPERATIONS EXPENSES	\$121,333	A-3, LN 10	\$0	\$62,944	\$7,481	\$0	\$0	\$1,183	\$527	\$1,026	\$20,919	\$11,013	\$6,093	\$8	\$10,139	\$0
2		MARKETING																
3	6621	TELEPHONE OPERATOR SERVICES	\$0	SWS-OPERATORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		- CALL COMPLETION INCL DA	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$94	DIRECT	\$0	\$0	\$0	\$0	\$94	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	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	\$5,998	A-3, LN 22	\$0	\$5,166	\$607	\$0	\$0	\$97	\$43	\$84	\$0	\$0	\$0	\$0	\$0	\$0
10		- OTHER	\$2,528	AL-1, LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,528	\$0	\$0
11		- END USER PAYMENT & COLLECTION	\$8,387	AL-1, LN 13	\$0	\$2,432	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,955	\$0	\$0
12		- END USER BILLING INQUIRY	\$2,562	AL-1, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,562	\$0	\$0
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1, LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1, LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$19,475		\$0	\$7,598	\$607	\$0	\$0	\$97	\$43	\$84	\$0	\$0	\$0	\$11,046	\$0	\$0
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$1,189	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,189	\$0	\$0
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		- OTHER BILLING & COLLECTION	\$15,231	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,231	\$0	\$0
23		- END USER COMMON LINE	\$2,688	DIRECT	\$0	\$2,688	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		- CARRIER ACCESS BILLING (CABS)	\$12,840	A-3, LN 24	\$0	\$0	\$1,608	\$0	\$0	\$261	\$116	\$226	\$4,619	\$2,428	\$1,346	\$0	\$2,235	\$0
25		SUBTOTAL CUSTOMER SERVICES	\$31,948		\$0	\$2,688	\$1,608	\$0	\$0	\$261	\$116	\$226	\$4,619	\$2,428	\$1,346	\$16,421	\$2,235	\$0
26		TOTAL CAT 1 AND CAT 2	\$51,423		\$0	\$10,286	\$2,215	\$0	\$0	\$358	\$160	\$310	\$4,619	\$2,428	\$1,346	\$27,466	\$2,235	\$0
27		% DISTRIBUTION	100.000%		0.000%	20.002%	4.307%	0.000%	0.000%	0.696%	0.311%	0.604%	8.982%	4.722%	2.617%	53.412%	4.347%	0.000%
28	3.0	ALL OTHER CUSTOMER SERVICE	\$21,049	/LN 34	\$0	\$4,204	\$902	\$0	\$38	\$146	\$65	\$127	\$1,888	\$993	\$550	\$11,222	\$914	\$0
29		TOTAL SERVICES EXPENSE	\$72,567		\$0	\$14,489	\$3,117	\$0	\$133	\$504	\$225	\$437	\$6,507	\$3,421	\$1,896	\$38,689	\$3,149	\$0
30		% DISTRIBUTION	100.000%		0.000%	19.967%	4.295%	0.000%	0.183%	0.695%	0.310%	0.603%	8.967%	4.714%	2.612%	53.315%	4.340%	0.000%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$193,900		\$0	\$77,433	\$10,598	\$0	\$133	\$1,688	\$752	\$1,463	\$27,426	\$14,434	\$7,989	\$38,696	\$13,288	\$0
32		% DISTRIBUTION	100.000%		0.000%	39.935%	5.466%	0.000%	0.068%	0.870%	0.388%	0.755%	14.144%	7.444%	4.120%	19.957%	6.853%	0.000%
33		CUSTOMER OPERATIONS EXCL MARKETING	\$51,517		\$0	\$10,286	\$2,215	\$0	\$94	\$358	\$160	\$310	\$4,619	\$2,428	\$1,346	\$27,466	\$2,235	\$0
34		% DISTRIBUTION	100.000%		0.000%	19.966%	4.299%	0.000%	0.183%	0.695%	0.310%	0.603%	8.965%	4.714%	2.612%	53.315%	4.339%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001194	0.00992155	0.040765483	0.0363317	0.036707395	0.582799	0.06871353	

TYCOS Tellico Telephone Company

A-12,1of1

## CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		BIG THREE EXPENSES																
2		PLANT SPECIFIC EXPENSE	\$500,670	A-9, LN 25	\$0	\$235,640	\$64,569	\$0	\$0	\$4,805	\$1,928	\$4,089	\$81,461	\$44,718	\$22,299	\$119	\$41,042	\$0
3		OTHER PLANT EXPENSE	\$0	A-10, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		NETWORK OPERATIONS EXPENSE	\$250,412	A-10, LN 8	\$0	\$129,902	\$15,461	\$0	\$0	\$2,442	\$1,087	\$2,118	\$43,171	\$22,730	\$12,574	\$0	\$20,926	\$0
5		ACCESS CHARGE EXPENSE	\$107,876	A-10, LN 9	\$0	\$107,876	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$193,900	A-11, LN 31	\$0	\$77,433	\$10,598	\$0	\$133	\$1,688	\$752	\$1,463	\$27,426	\$14,434	\$7,989	\$38,696	\$13,288	\$0
7		TOTAL BIG THREE EXPENSES	\$1,052,857		\$0	\$550,851	\$90,628	\$0	\$133	\$8,935	\$3,767	\$7,670	\$152,058	\$81,883	\$42,862	\$38,815	\$75,256	\$0
		% DISTRIBUTION	100.000%		0.000%	52.320%	8.608%	0.000%	0.013%	0.849%	0.358%	0.728%	14.442%	7.777%	4.071%	3.687%	7.148%	0.000%
8	6710	CORPORATE OPERATING EXPENSE		LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6720	EXECUTIVE AND PLANNING	\$413,121	LN 7	\$0	\$216,144	\$35,560	\$0	\$52	\$3,506	\$1,478	\$3,009	\$59,665	\$32,129	\$16,818	\$15,230	\$29,529	\$0
10		GENERAL AND ADMINISTRATIVE	\$413,121		\$0	\$216,144	\$35,560	\$0	\$52	\$3,506	\$1,478	\$3,009	\$59,665	\$32,129	\$16,818	\$15,230	\$29,529	\$0
11		TOTAL CORPORATE OPERATIONS	\$413,121		\$0	\$216,144	\$35,560	\$0	\$52	\$3,506	\$1,478	\$3,009	\$59,665	\$32,129	\$16,818	\$15,230	\$29,529	\$0
		% DISTRIBUTION	100.000%		0.000%	52.320%	8.608%	0.000%	0.013%	0.849%	0.358%	0.728%	14.442%	7.777%	4.071%	3.687%	7.148%	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.	(\$148)	A-3, LN 10	\$0	(\$77)	(\$9)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$25)	(\$13)	(\$7)	(\$0)	(\$12)	\$0
21		TOTAL	(\$148)		\$0	(\$77)	(\$9)	\$0	\$0	(\$1)	(\$1)	(\$1)	(\$25)	(\$13)	(\$7)	(\$0)	(\$12)	\$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	\$19,252	A-3, LN 10	\$0	\$9,987	\$1,187	\$0	\$0	\$188	\$84	\$163	\$3,319	\$1,748	\$967	\$1	\$1,609	\$0
26		TOTAL OPERATING TAXES	\$19,252		\$0	\$9,987	\$1,187	\$0	\$0	\$188	\$84	\$163	\$3,319	\$1,748	\$967	\$1	\$1,609	\$0