

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	\$8,462,449	S-2, LN 35	\$0	\$1,780,352	\$0	\$1,353,758	\$1,306,075	\$576,805	\$22,036	\$7,677	\$0	\$0	\$3,415,746
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	\$952,025	LN1*LN 2	\$0	\$200,290	\$0	\$152,298	\$146,933	\$64,891	\$2,479	\$864	\$0	\$0	\$384,271
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	\$952,025	LN3-LN4	\$0	\$200,290	\$0	\$152,298	\$146,933	\$64,891	\$2,479	\$864	\$0	\$0	\$384,271
7	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$512,812	LN 28	\$0	\$107,886	\$0	\$82,036	\$79,146	\$34,954	\$1,335	\$465	\$0	\$0	\$206,989
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	\$512,812	LN 6-LN 7	\$0	\$107,886	\$0	\$82,036	\$79,146	\$34,954	\$1,335	\$465	\$0	\$0	\$206,989
10	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$125,678	LN 33	\$0	\$26,440	\$0	\$20,105	\$19,397	\$8,566	\$327	\$114	\$0	\$0	\$50,728
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	\$125,678	LN 9-LN 10	\$0	\$26,440	\$0	\$20,105	\$19,397	\$8,566	\$327	\$114	\$0	\$0	\$50,728
13	OPERATING EXPENSE AND TAX	\$8,812,674	S-8, LN 20	\$0	\$2,144,694	\$0	\$1,137,008	\$1,340,992	\$602,156	\$46,047	\$7,783	\$0	\$0	\$3,533,993
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	\$10,403,189	5+8+11thru15	\$0	\$2,479,310	\$0	\$1,391,447	\$1,586,468	\$710,567	\$50,189	\$9,226	\$0	\$0	\$4,175,982
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	\$6,705	LN 16*LN 17	\$0	\$0	\$0	\$0	\$1,628	\$729	\$52	\$9	\$0	\$0	\$4,286
19	TOTAL REVENUE REQUIREMENT	\$10,409,894		\$0	\$2,479,310	\$0	\$1,391,447	\$1,588,097	\$711,296	\$50,240	\$9,235	\$0	\$0	\$4,180,268

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	\$952,025	LN 3	\$0	\$200,290	\$0	\$152,298	\$146,933	\$64,891	\$2,479	\$864	\$0	\$0	\$384,271
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	-\$340	S-12, LN 25+26	\$0	-\$71	\$0	-\$55	-\$52	-\$23	-\$1	\$0	\$0	\$0	-\$137
24	TOTAL INCOME ADJUSTMENTS	-\$340	LN 21+22	\$0	-\$71	\$0	-\$55	-\$52	-\$23	-\$1	\$0	\$0	\$0	-\$137
25	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	FEDERAL TAXABLE INCOME	\$952,365		\$0	\$200,361	\$0	\$152,353	\$146,986	\$64,914	\$2,480	\$864	\$0	\$0	\$384,409
27	FEDERAL INCOME TAX @ 35.00%	\$512,812	LN 25*FIT	\$0	\$107,886	\$0	\$82,036	\$79,146	\$34,954	\$1,335	\$465	\$0	\$0	\$206,989
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	\$512,812	LN26-LN27	\$0	\$107,886	\$0	\$82,036	\$79,146	\$34,954	\$1,335	\$465	\$0	\$0	\$206,989
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	\$1,465,178	LN25+LN28-S-12	\$0	\$308,247	\$0	\$234,389	\$226,132	\$99,867	\$3,815	\$1,329	\$0	\$0	\$591,398
32	STATE INCOME TAX @ 7.90%	\$125,678	LN 30*FIT	\$0	\$26,440	\$0	\$20,105	\$19,397	\$8,566	\$327	\$114	\$0	\$0	\$50,728
33	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$125,678		\$0	\$26,440	\$0	\$20,105	\$19,397	\$8,566	\$327	\$114	\$0	\$0	\$50,728

UTELCO, Inc.

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$3,444,904	S-3.LN 10	\$0	\$806,905	\$0	\$451,496	\$577,209	\$272,406	\$6,873	\$2,643	\$0	\$0	\$1,327,371	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$9,623,284	S-4.LN 52	\$0	\$3,701,115	\$0	\$0	\$2,306,220	\$1,412,409	\$0	\$0	\$0	\$0	\$2,203,540	\$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		\$12,630,348	S-4.LN 78	\$0	\$1,856,607	\$0	\$4,095,827	\$1,411,899	\$587,705	\$67,802	\$17,364	\$0	\$0	\$4,593,145	\$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		\$27,024,451	S-5.LN 42	\$0	\$5,984,760	\$0	\$2,362,656	\$4,538,647	\$1,896,559	\$30,517	\$20,443	\$0	\$0	\$12,190,870	\$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		\$434,632	S-3.LN 36	\$0	\$101,805	\$0	\$56,964	\$72,825	\$34,369	\$867	\$333	\$0	\$0	\$167,470	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$53,157,619		\$0	\$12,451,191	\$0	\$6,966,942	\$8,906,799	\$4,203,449	\$106,059	\$40,784	\$0	\$0	\$20,482,395	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	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		\$1,219,846	S-6.LN 15	\$0	\$285,726	\$0	\$159,875	\$204,391	\$96,460	\$2,434	\$936	\$0	\$0	\$470,024	\$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			\$54,377,465		\$0	\$12,736,918	\$0	\$7,126,818	\$9,111,190	\$4,299,908	\$108,492	\$41,720	\$0	\$0	\$20,952,419	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$45,802,629	S-7.LN 18	\$0	\$10,935,464	\$0	\$5,741,293	\$7,783,371	\$3,710,397	\$87,101	\$33,972	\$0	\$0	\$17,511,032	\$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		\$559,207	S-7.LN 32	\$0	\$131,043	\$0	\$73,494	\$93,696	\$44,261	\$1,120	\$429	\$0	\$0	\$215,165	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7.LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$8,015,629		\$0	\$1,670,410	\$0	\$1,312,031	\$1,234,124	\$545,251	\$20,271	\$7,319	\$0	\$0	\$3,226,223	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.84%	0.00%	16.37%	15.40%	6.80%	0.25%	0.09%	0.00%	0.00%	40.25%	\$0
28	MATERIALS AND SUPPLIES	1220		\$202,856	S-6.LN 31	\$0	\$44,924	\$0	\$17,735	\$34,069	\$14,236	\$229	\$153	\$0	\$0	\$91,509	\$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		\$243,964		\$0	\$65,018	\$0	\$23,992	\$37,883	\$17,317	\$1,536	\$205	\$0	\$0	\$98,014	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$8,462,449		\$0	\$1,780,352	\$0	\$1,353,758	\$1,306,075	\$576,805	\$22,036	\$7,677	\$0	\$0	\$3,415,746	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.04%	0.00%	16.00%	15.43%	6.82%	0.26%	0.09%	0.00%	0.00%	40.36%	\$0

UTELCO, Inc.

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$3,416,669		\$0	\$839,396	\$0	\$329,115	\$572,060	\$241,972	\$24,193	\$2,913	\$0	\$0	\$1,407,021	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.57%	0.00%	9.63%	16.74%	7.08%	0.71%	0.09%	0.00%	0.00%	41.18%	\$0
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$49,278,083		\$0	\$11,542,481	\$0	\$6,458,483	\$8,256,766	\$3,896,674	\$98,318	\$37,807	\$0	\$0	\$18,987,554	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
LAND AND SUPPORT ASSETS																	
7	CLASS A COMPANIES		2110			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CLASS B COMPANIES (GSF-GPC)			\$3,303,665	LN 3+DIRECT	\$0	\$773,823	\$0	\$432,985	\$553,544	\$261,238	\$6,591	\$2,535	\$0	\$0	\$1,272,950	\$0
9	GENERAL PURPOSE COMPUTERS			\$141,239	LN 6+DIRECT	\$0	\$33,083	\$0	\$18,511	\$23,665	\$11,169	\$282	\$108	\$0	\$0	\$54,421	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$3,444,904		\$0	\$806,905	\$0	\$451,496	\$577,209	\$272,406	\$6,873	\$2,643	\$0	\$0	\$1,327,371	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$52,722,987		\$0	\$12,349,387	\$0	\$6,909,979	\$8,833,975	\$4,169,080	\$105,191	\$40,450	\$0	\$0	\$20,314,925	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	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			\$52,722,987		\$0	\$12,349,387	\$0	\$6,909,979	\$8,833,975	\$4,169,080	\$105,191	\$40,450	\$0	\$0	\$20,314,925	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$434,632	LN 33	\$0	\$101,805	\$0	\$56,964	\$72,825	\$34,369	\$867	\$333	\$0	\$0	\$167,470	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$434,632		\$0	\$101,805	\$0	\$56,964	\$72,825	\$34,369	\$867	\$333	\$0	\$0	\$167,470	\$0
37	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0



UTELCO, Inc.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
43	TANDEM SWITCHING EQUIPMENT		2210 2.0														
44	ACCESS		2.1														
44	NON ACCESS		2.2	\$0	LN 11+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
45	OTHER		2.3	\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
46	SUBTOTAL TANDEM SWITCHING			\$0	LN 12+DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
47	% DISTRIBUTION			0.00%		0.00%	0.00%			0.00%	0.00%				0.00%	0.00%	\$0
48	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$9,623,284	LN 13	\$0	\$3,701,115			\$2,306,220	\$1,412,409				\$0	\$2,203,540	
49	EQUAL ACCESS		3.2	\$0	S-6.LN 3	\$0	\$0			\$0	\$0				\$0	\$0	
50	SUBTOTAL LOCAL SWITCHING			\$9,623,284		\$0	\$3,701,115			\$2,306,220	\$1,412,409				\$0	\$2,203,540	
51	% DISTRIBUTION			100.00%		0.00%	38.46%			23.97%	14.68%				0.00%	22.90%	
52	TOTAL SWITCHING EQUIPMENT			\$9,623,284		\$0	\$3,701,115			\$2,306,220	\$1,412,409				\$0	\$2,203,540	\$0
53	% DISTRIBUTION			100.00%		0.00%	38.46%			23.97%	14.68%				0.00%	22.90%	\$0
54	CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT		2230 4.0														
55	4.11 - EXCH-WB = DS1 >		4.11	\$949,332	AL-1, LN12	\$0	\$0	\$0	\$532,052	\$0	\$0	\$6,081	\$5,321	\$0	\$0	\$405,879	
56	EXCH TRUNK - EAS		4.121	\$189,783	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189,783	
57	4.11D - DSL EQUIP		4.11 DSL	\$2,134,048	DIRECT	\$0	\$0	\$0	\$2,134,048	\$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	\$6,152,843	AL-1, LN 2	\$0	\$1,529,407	\$0	\$5,238	\$1,159,352	\$484,761	\$1,746	\$0	\$0	\$0	\$2,972,338	
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$937,223	DIRECT	\$0	\$0	\$0	\$138,965	\$0	\$0	\$45,687	\$0	\$0	\$0	\$752,571	
62	SUBTOTAL EXCHANGE CIRCUIT			\$10,363,229		\$0	\$1,529,407	\$0	\$2,810,303	\$1,159,352	\$484,761	\$53,514	\$5,321	\$0	\$0	\$4,320,572	
63	% DISTRIBUTION			100.00%		0.00%	14.76%	0.00%	27.12%	11.19%	4.68%	0.52%	0.05%	0.00%	0.00%	41.69%	
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$79,612	DIRECT	\$0	\$0	\$0	\$79,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$1,230,147	AL-1, LN14	\$0	\$0	\$0	\$1,204,340	\$0	\$0	\$13,764	\$12,043	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$582,224	AL-1, LN6	\$0	\$274,005	\$0	\$1,572	\$203,307	\$84,990	\$524	\$0	\$0	\$0	\$17,825	\$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			\$1,812,371		\$0	\$274,005	\$0	\$1,205,912	\$203,307	\$84,990	\$14,288	\$12,043	\$0	\$0	\$17,825	\$0
71	% DISTRIBUTION			100.00%		0.00%	15.12%	0.00%	66.54%	11.22%	4.69%	0.79%	0.66%	0.00%	0.00%	0.98%	\$0
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$375,136	LN 15+DIRECT	\$0	\$53,194			\$49,240	\$17,954				\$0	\$254,747	
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$375,136		\$0	\$53,194	\$0	\$0	\$49,240	\$17,954	\$0	\$0	\$0	\$0	\$254,747	
76	% DISTRIBUTION			100.00%		0.00%	14.18%	0.00%	0.00%	13.13%	4.79%	0.00%	0.00%	0.00%	0.00%	67.91%	
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$12,630,348		\$0	\$1,856,607	\$0	\$4,095,827	\$1,411,899	\$587,705	\$67,802	\$17,364	\$0	\$0	\$4,593,145	\$0
79	% DISTRIBUTION			100.00%		0.00%	14.70%	0.00%	32.43%	11.18%	4.65%	0.54%	0.14%	0.00%	0.00%	36.37%	\$0
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$22,253,632		\$0	\$5,557,722	\$0	\$4,095,827	\$3,718,119	\$2,000,115	\$67,802	\$17,364	\$0	\$0	\$6,796,684	\$0
81	% DISTRIBUTION			100.00%		0.00%	24.97%	0.00%	18.41%	16.71%	8.99%	0.30%	0.08%	0.00%	0.00%	30.54%	\$0

UTELCO, Inc.

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.00%	INPUT	0.00%				18.95%	7.92%				0.00%	48.13%	
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%	24.86%			18.84%	7.88%	0.03%	0.00%	0.00%	0.00%	48.31%	
4	EQUIVALENT CHANNELS - WIDEBAND			100.00%	AL-1, LN 12	0.00%	0.00%	0.00%	56.04%	0.00%	0.00%	0.64%	0.56%		0.00%	42.75%	
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.00%	AL-1, LN 14	0.00%	0.00%	0.00%	97.90%	0.00%	0.00%	1.12%	0.98%	0.00%	0.00%	0.00%	
6	IX CIRCUIT MILES - CWF			100.00%	AL-1, LN 8	0.00%	47.34%	0.00%	0.41%	35.13%	14.68%	0.18%	0.00%	0.00%	0.00%	2.26%	\$0
7	REL MOU'S - EXCHANGE TRUNK			\$0	INPUT	\$0	\$0			\$0	\$0				\$0	\$0	
8	HOST/REMOTE MOU MILES			100.00%	INPUT	0.00%	14.18%			13.13%	4.79%				0.00%	67.91%	
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
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES				2410													
19	SUBSCRIBER LINE - JOINT			\$23,470,712	LN 3	\$0	\$5,834,096	\$0	\$19,983	\$4,422,478	\$1,849,175	\$6,661	\$0	\$0	\$0	\$11,338,319	
20	SUBSCRIBER LINE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL SUBSCRIBER LINE		1.0	\$23,470,712		\$0	\$5,834,096	\$0	\$19,983	\$4,422,478	\$1,849,175	\$6,661	\$0	\$0	\$0	\$11,338,319	
22	EXCHANGE WIDEBAND - JOINT			\$1,332,175	LN 4	\$0	\$0	\$0	\$746,616	\$0	\$0	\$8,533	\$7,466	\$0	\$0	\$569,561	
23	EXCHANGE WIDEBAND - DIRECT			\$297,241	DIRECT	\$0	\$0	\$0	\$297,241	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$1,629,416		\$0	\$0	\$0	\$1,043,857	\$0	\$0	\$8,533	\$7,466	\$0	\$0	\$569,561	
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$162,779	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162,779	
26	EXCHANGE TRUNK - SPECIAL			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27	SUBTOTAL EXCHANGE TRUNK		2.2	\$162,779		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$162,779	
28	INTEREXCHANGE WIDEBAND			\$1,325,538	LN 5	\$0	\$0	\$0	\$1,297,730	\$0	\$0	\$14,831	\$12,977	\$0	\$0	\$0	
29	INTEREXCHANGE WIDEBAND - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30	SUBTOTAL INTEREXCHANGE WBD		3.1	\$1,325,538		\$0	\$0	\$0	\$1,297,730	\$0	\$0	\$14,831	\$12,977	\$0	\$0	\$0	
31a	IX TRUNK - ACCESS - JOINT			\$267,882	LN 6	\$0	\$126,824	\$0	\$1,087	\$94,101	\$39,338	\$492	\$0	\$0	\$0	\$6,041	\$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	\$267,882		\$0	\$126,824	\$0	\$1,087	\$94,101	\$39,338	\$492	\$0	\$0	\$0	\$6,041	\$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			\$168,123	LN 8	\$0	\$23,840	\$0	\$0	\$22,068	\$8,046	\$0	\$0	\$0	\$0	\$114,169	
36	HOST/REMOTE - DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	SUBTOTAL HOST/REMOTE EXCL WATS		4.1	\$168,123		\$0	\$23,840	\$0	\$0	\$22,068	\$8,046	\$0	\$0	\$0	\$0	\$114,169	
38	HOST/REMOTE - CLOSED END WATS		4.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
39	EQUIPMENT FURNISHED OTHERS - JOINT			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			\$27,024,451		\$0	\$5,984,760	\$0	\$2,362,656	\$4,538,647	\$1,896,559	\$30,517	\$20,443	\$0	\$0	\$12,190,870	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.15%	0.00%	8.74%	16.79%	7.02%	0.11%	0.08%	0.00%	0.00%	45.11%	\$0







UTELCO, Inc.

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS	2110		100.00%	S-3.LN 11	0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4.LN 81	0.00%	24.97%	0.00%	18.41%	16.71%	8.99%	0.30%	0.08%	0.00%	0.00%	30.54%	\$0
3	COIN PUBLIC TELEPHONE EQUIP	2310		\$0	S-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		\$0	S-5.LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	OTHER IOT EQUIPMENT	2310		\$0	S-5.LN 13	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5.LN 43	0.00%	22.15%	0.00%	8.74%	16.79%	7.02%	0.11%	0.08%	0.00%	0.00%	45.11%	\$0
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$11,651	LN 1+DIRECT	\$0	\$2,729	\$0	\$1,527	\$1,952	\$921	\$23	\$9	\$0	\$0	\$4,489	\$0
8	GENERAL SUPPORT	6120		\$602,880	LN 1+DIRECT	\$0	\$141,214	\$0	\$79,015	\$101,015	\$47,673	\$1,203	\$463	\$0	\$0	\$232,298	\$0
9	TOTAL GENERAL SUPPORT EXP			\$614,531		\$0	\$143,942	\$0	\$80,542	\$102,967	\$48,594	\$1,226	\$471	\$0	\$0	\$236,788	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$309,693	LN 2+DIRECT	\$0	\$77,344	\$0	\$57,000	\$51,743	\$27,835	\$944	\$242	\$0	\$0	\$94,586	\$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		\$272,314	LN 2+DIRECT	\$0	\$68,009	\$0	\$50,120	\$45,498	\$24,475	\$830	\$212	\$0	\$0	\$83,170	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$582,007		\$0	\$145,353	\$0	\$107,120	\$97,241	\$52,310	\$1,773	\$454	\$0	\$0	\$177,756	\$0
16	% DISTRIBUTION			100.00%		0.00%	24.97%	0.00%	18.41%	16.71%	8.99%	0.30%	0.08%	0.00%	0.00%	30.54%	\$0
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	\$0
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$644,029	LN 6	\$0	\$142,625	\$0	\$56,305	\$108,162	\$45,198	\$727	\$487	\$0	\$0	\$290,525	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$644,029		\$0	\$142,625	\$0	\$56,305	\$108,162	\$45,198	\$727	\$487	\$0	\$0	\$290,525	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.15%	0.00%	8.74%	16.79%	7.02%	0.11%	0.08%	0.00%	0.00%	45.11%	\$0
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,840,566		\$0	\$431,920	\$0	\$243,966	\$308,371	\$146,101	\$3,727	\$1,413	\$0	\$0	\$705,068	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.47%	0.00%	13.25%	16.75%	7.94%	0.20%	0.08%	0.00%	0.00%	38.31%	\$0
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$1,226,035		\$0	\$287,978	\$0	\$163,425	\$205,403	\$97,507	\$2,500	\$941	\$0	\$0	\$468,281	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.49%	0.00%	13.33%	16.75%	7.95%	0.20%	0.08%	0.00%	0.00%	38.19%	\$0

UTELCO, Inc.

		PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS														S-10,1of1	
LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL	INTERLATA	SPECIAL ACCESS	INTRASTATE MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER	
1	TELEPHONE PLANT IN SERVICE	2001		100.00%	S-2,LN 10	0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	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%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	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%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	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			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
13	NETWORK OPERATIONS EXPENSE	6530		\$1,033,911	LN 7+DIRECT	\$0	\$242,175	\$0	\$135,506	\$173,236	\$81,757	\$2,063	\$793	\$0	\$0	\$398,381	\$0
14	ACCESS / USF EXPENSE	6540		\$85,008	DIRECT	\$0	\$141,937	\$0	\$0	-\$56,929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$111,156	S-3,LN 11	\$0	\$26,036	\$0	\$14,568	\$18,625	\$8,790	\$222	\$85	\$0	\$0	\$42,830	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$79,112	S-4,LN 53	\$0	\$30,427	\$0	\$0	\$18,959	\$11,611	\$0	\$0	\$0	\$0	\$18,115	\$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			\$1,215,170	S-4,LN 79	\$0	\$178,625	\$0	\$394,061	\$135,839	\$56,543	\$6,523	\$1,671	\$0	\$0	\$441,908	\$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			\$1,257,142	S-5,LN 43	\$0	\$278,403	\$0	\$109,908	\$211,132	\$88,225	\$1,420	\$951	\$0	\$0	\$567,103	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$2,662,580		\$0	\$513,491	\$0	\$518,537	\$384,555	\$165,170	\$8,165	\$2,707	\$0	\$0	\$1,069,956	\$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			\$2,662,580		\$0	\$513,491	\$0	\$518,537	\$384,555	\$165,170	\$8,165	\$2,707	\$0	\$0	\$1,069,956	\$0
25	% DISTRIBUTION			100.00%		0.00%	19.29%	0.00%	19.47%	14.44%	6.20%	0.31%	0.10%	0.00%	0.00%	40.18%	\$0
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMNTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$141,662	LN 5+DIRECT	\$0	\$33,182	\$0	\$18,566	\$23,736	\$11,202	\$283	\$109	\$0	\$0	\$54,584	\$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			\$141,662		\$0	\$33,182	\$0	\$18,566	\$23,736	\$11,202	\$283	\$109	\$0	\$0	\$54,584	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.42%	0.00%	13.11%	16.76%	7.91%	0.20%	0.08%	0.00%	0.00%	38.53%	\$0
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$20,760	S-3,LN 11+DIR	\$0	\$4,863	\$0	\$2,721	\$3,478	\$1,642	\$41	\$16	\$0	\$0	\$7,999	\$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		\$32,058	S-5,LN 43+DIR	\$0	\$7,100	\$0	\$2,803	\$5,384	\$2,250	\$36	\$24	\$0	\$0	\$14,462	\$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			\$52,818		\$0	\$11,962	\$0	\$5,524	\$8,862	\$3,891	\$78	\$40	\$0	\$0	\$22,461	\$0

UTELCO, Inc.

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
2	SWS - DIRECTORY ASSISTANCE BOARDS				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	15.27%			11.33%	4.74%			0.00%	0.00%	68.67%	
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.14%	0.00%	0.00%	7.80%	5.32%	0.00%	0.00%	0.00%	0.00%	60.74%	\$0
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	40.74%	0.00%	7.13%	32.90%	14.28%	4.67%	0.29%				
6	PAYSTATION REVENUE				\$0 INPUT	\$0	\$0			\$0	\$0				\$0	\$0	\$0
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.91%	0.00%	0.29%	18.57%	0.02%	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%	42.56%	0.00%	7.45%	31.55%	13.70%	4.48%	0.27%				
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING		6610	\$761,066	INPUT	\$0	\$204,232	\$0	\$26,143	\$110,804	\$50,923	\$17,124	\$1,043	\$0	\$0	\$350,798	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$10,555	LN 1+DIRECT	\$0	\$0			\$9,723	\$0				\$0	\$832	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$1,443	DIRECT	\$0	\$66			\$1,210	\$0				\$0	\$166	\$0
16	PUBLISHED DIRECTORY LISTINGS		6622														
17	- CLASSIFIED			\$0	DIRECT											\$0	
18	- TWX			\$0	DIRECT								\$0				
19	- ALPHA			\$49	LN 3	\$0	\$7			\$6	\$2				\$0	\$33	
20	- FOREIGN			\$0	DIRECT	\$0	\$0			\$0	\$0				\$0	\$0	
21	SUBTOTAL			\$49		\$0	\$7	\$0	\$0	\$6	\$2	\$0	\$0	\$0	\$0	\$33	
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESCRIPTION			\$9,614	DIRECT		\$9,614										
25	- OTHER			\$65,162	LN 7	\$0	\$3,850	\$0	\$192	\$12,100	\$11	\$164	\$0	\$0	\$0	\$48,845	\$0
26	- END USER PAYMENT & COLLECTION			\$39,452	LN 4	\$0	\$10,311	\$0	\$0	\$3,078	\$2,098	\$0	\$0	\$0	\$0	\$23,964	\$0
27	- END USER BILLING INQUIRY			\$53,543	LN 8	\$0	\$3,411	\$0	\$97	\$1,818	\$0	\$71	\$0	\$0	\$0	\$48,146	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$167,771		\$0	\$27,186	\$0	\$288	\$16,996	\$2,109	\$235	\$0	\$0	\$0	\$120,955	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING				2.1												
35	- TOLL TICKET PROCESSING			\$6,101	AL-1, LN16	\$0	\$327			\$1,696	\$116				\$0	\$3,962	
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT										\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$82,326	AL-1, LN18, LN19	\$0	\$24,553	\$0	\$0	\$27,034	\$1,852	\$0	\$0	\$0	\$0	\$28,886	\$0
38	- END USER COMMON LINE			\$4,333	DIRECT	\$0	\$4,333			\$0	\$0						
39	- CARRIER ACCESS BILLING (CABS)			\$40,407	LN 11	\$0	\$17,195	\$0	\$3,008	\$12,749	\$5,535	\$1,809	\$111		\$0	\$32,848	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$133,167		\$0	\$46,408	\$0	\$3,008	\$41,479	\$7,503	\$1,809	\$111	\$0	\$0	\$153,804	\$0
41	TOTAL CAT 1 AND CAT 2			\$300,937	LN 32+LN 40	\$0	\$73,594	\$0	\$3,297	\$58,476	\$9,612	\$2,044	\$111	\$0	\$0	\$153,804	\$0
42	% DISTRIBUTION			100.00%		0.00%	24.45%	0.00%	1.10%	19.43%	3.19%	0.68%	0.04%	0.00%	0.00%	51.11%	\$0
43	ALL OTHER CUSTOMER SERVICE		6623	\$82,672	LN 42+DIRECT	\$0	\$31,343	\$0	\$744	\$13,203	\$2,170	\$462	\$25	\$0	\$0	\$34,725	\$0
44	TOTAL SERVICES EXPENSE			\$395,656		\$0	\$105,011	\$0	\$4,041	\$82,616	\$11,785	\$2,506	\$136	\$0	\$0	\$189,561	\$0
45	% DISTRIBUTION			100.00%		0.00%	26.54%	0.00%	1.02%	20.88%	2.98%	0.63%	0.03%	0.00%	0.00%	47.91%	\$0
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$1,156,723	LN 12+LN 44	\$0	\$309,243	\$0	\$30,184	\$193,420	\$62,708	\$19,630	\$1,178	\$0	\$0	\$540,360	\$0
47	% DISTRIBUTION			100.00%		0.00%	26.73%	0.00%	2.61%	16.72%	5.42%	1.70%	0.10%	0.00%	0.00%	46.71%	\$0

UTELCO, Inc.

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

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				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3.LN 4	0.00%	24.57%	0.00%	9.63%	16.74%	7.08%	0.71%	0.09%	0.00%	0.00%	41.18%	\$0
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2.LN 10	0.00%	23.42%	0.00%	13.11%	16.78%	7.91%	0.20%	0.08%	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%	76.32%			0.00%	23.68%				0.00%	0.00%	\$0
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2.LN33 - LN32	0.00%	20.87%	0.00%	16.18%	15.43%	6.81%	0.25%	0.09%	0.00%	0.00%	40.37%	\$0
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710															
8	DIRECT ASSIGNED			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720															
11	DIRECT ASSIGNED			\$9,474	DIRECT	\$0	\$9,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,652,546	LN 1	\$0	\$405,992	\$0	\$159,184	\$276,689	\$117,035	\$11,701	\$1,409	\$0	\$0	\$680,536	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,662,020		\$0	\$415,466	\$0	\$159,184	\$276,689	\$117,035	\$11,701	\$1,409	\$0	\$0	\$680,536	\$0
14	% DISTRIBUTION			100.00%		0.00%	25.00%	0.00%	9.58%	16.65%	7.04%	0.70%	0.08%	0.00%	0.00%	40.95%	\$0
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0	\$0			\$0	\$0			\$0	\$0	\$0	\$0
INTEREST AND RELATED ITEMS																	
16	CAPITAL LEASES	7500		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		1	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		1	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$9,737,253	RECORDS	\$0	\$2,337,669	\$0	\$1,286,607	\$1,483,663	\$665,099	\$48,354	\$8,624	\$0	\$0	\$3,907,238	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$8,818,942	VARIOUS	\$0	\$2,144,694	\$0	\$1,137,008	\$1,342,513	\$602,838	\$46,097	\$7,792	\$0	\$0	\$3,538,000	\$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.			-\$340	LN 6+DIRECT	\$0	-\$71	\$0	-\$55	-\$52	-\$23	-\$1	\$0	\$0	\$0	-\$137	\$0
27	NET TAXABLE INCOME			\$918,652		\$0	\$193,046	\$0	\$149,654	\$141,203	\$62,283	\$2,258	\$832	\$0	\$0	\$369,376	\$0
28	% DISTRIBUTION			100.00%		0.00%	21.01%	0.00%	16.29%	15.37%	6.78%	0.25%	0.09%	0.00%	0.00%	40.21%	\$0
OPERATING TAXES																	
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		-\$134,295	LN 28	\$0	-\$28,221	\$0	-\$21,877	-\$20,642	-\$9,105	-\$330	-\$122	\$0	\$0	-\$53,998	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$1,556	LN 28	\$0	\$327	\$0	\$253	\$239	\$105	\$4	\$1	\$0	\$0	\$626	\$0
33	OPERATING TAXES - OTHER	7240		\$283,023	LN 2+DIRECT	\$0	\$69,243	\$0	\$36,589	\$46,776	\$22,075	\$557	\$214	\$0	\$0	\$107,569	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		-\$25,153	LN 28	\$0	-\$5,286	\$0	-\$4,098	-\$3,866	-\$1,705	-\$62	-\$23	\$0	\$0	-\$10,114	\$0
35	TOTAL OPERATING TAXES			\$125,131		\$0	\$36,063	\$0	\$10,867	\$22,507	\$11,371	\$169	\$71	\$0	\$0	\$44,083	\$0

UTELCO, Inc.

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	\$10,571	SPF	\$0	\$2,628	\$0	\$9	\$1,992	\$833	\$3	\$0	\$0	\$0	\$5,107	
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.86%	0.00%	0.09%	18.84%	7.88%	0.03%	0.00%	0.00%	0.00%	48.31%	
3	ALLOCATED LOOPS - CWF	\$10,571	SPF	\$0	\$2,628	\$0	\$9	\$1,992	\$833	\$3	\$0	\$0	\$0	\$5,107	
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.86%	0.00%	0.09%	18.84%	7.88%	0.03%	0.00%	0.00%	0.00%	48.31%	
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$1,667	TOLL MOU	\$0	\$784	\$0	\$5	\$582	\$243	\$2	\$0	\$0	\$0	\$51	\$0
6	PERCENT DISTRIBUTION	100.00%		0.00%	47.06%	0.00%	0.27%	34.92%	14.60%	0.09%	0.00%	0.00%	0.00%	3.06%	\$0
7	ALLOCATED CIRCUIT MILES - CWF	\$26,432	CMM	\$0	\$12,513	\$0	\$107	\$9,285	\$3,881	\$49	\$0	\$0	\$0	\$596	\$0
8	PERCENT DISTRIBUTION	100.00%		0.00%	47.34%	0.00%	0.41%	35.13%	14.68%	0.18%	0.00%	0.00%	0.00%	2.26%	\$0
9	ALLOCATED WIDEBAND LOOPS	\$564	WB CKTS	\$0	\$0	\$0	\$289	\$0	\$0	\$8	\$7	\$0	\$0	\$260	
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	51.24%	0.00%	0.00%	1.42%	1.24%	0.00%	0.00%	46.10%	
11	ALLOCATED WBD CHANNELS (CKTS)	\$625	WB CKTS	\$0	\$0	\$0	\$350	\$0	\$0	\$4	\$4	\$0	\$0	\$267	
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	56.04%	0.00%	0.00%	0.64%	0.56%	0.00%	0.00%	42.75%	
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$358	WB CKTS Less	\$0	\$0	\$0	\$350	\$0	\$0	\$4	\$4	\$0	\$0	\$0	
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	97.90%	0.00%	0.00%	1.12%	0.98%	0.00%	0.00%	0.00%	
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$230,560	DIRECT	\$0	\$12,350	\$0	\$0	\$64,094	\$4,391	\$0	\$0	\$0	\$0	\$149,725	
16	PERCENT DISTRIBUTION	100.00%		0.00%	5.36%	0.00%	0.00%	27.80%	1.90%	0.00%	0.00%	0.00%	0.00%	64.94%	
17	ALLOCATED USERS	\$20,520		\$0	\$1,158	\$0	\$0	\$6,010	\$412	\$0	\$0	\$0	\$0	\$12,940	\$0
18	PERCENT DISTRIBUTION	100.00%		0.00%	5.64%	0.00%	0.00%	29.29%	2.01%	0.00%	0.00%	0.00%	0.00%	63.06%	\$0
19	OB&C ALLOCATION	100.00%		0.00%	33.33%	0.00%	0.00%	31.20%	2.14%	0.00%	0.00%	0.00%	0.00%	33.33%	

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
1	PLANT SPECIFIC EXPENSES	\$1,840,566	S-9, LN 27	\$0	\$431,920	\$0	\$243,966	\$308,371	\$146,101	\$3,727	\$1,413	\$0	\$0	\$705,068
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$1,118,918	VARIOUS	\$0	\$384,112	\$0	\$135,506	\$116,307	\$81,757	\$2,063	\$793	\$0	\$0	\$398,381
3	CUSTOMER OPERATIONS EXP - MARKETING	\$761,066	S-11, LN 12	\$0	\$204,232	\$0	\$26,143	\$110,804	\$50,923	\$17,124	\$1,043	\$0	\$0	\$350,798
4	CUSTOMER OPERATIONS EXP - SERVICES	\$395,656	S-11, LN 44	\$0	\$105,011	\$0	\$4,041	\$82,616	\$11,785	\$2,506	\$136	\$0	\$0	\$189,561
5	CORPORATE OPERATIONS EXPENSE	\$1,662,020	S-12, LN 13	\$0	\$415,466	\$0	\$159,184	\$276,689	\$117,035	\$11,701	\$1,409	\$0	\$0	\$680,536
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)	-\$134,295	S-12, LN 29 + 31	\$0	-\$28,221	\$0	-\$21,877	-\$20,642	-\$9,105	-\$330	-\$122	\$0	\$0	-\$53,998
10	STATE INCOME TAX (ACTUAL)	\$1,556	S-12, LN 32	\$0	\$327	\$0	\$253	\$239	\$105	\$4	\$1	\$0	\$0	\$626
11	OTHER OPERATING TAX	\$283,023	S-12, LN 33	\$0	\$69,243	\$0	\$36,589	\$46,776	\$22,075	\$557	\$214	\$0	\$0	\$107,569
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$7,931	RECORDS	\$0	\$0	\$0	\$0	\$651	\$714	\$24	\$93	\$0	\$0	\$6,449
14	INTEREST ON CAPITAL LEASES	\$0	S-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	OTHER FIXED CHARGES - OPERATING	\$0	S-12, LN 18-LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$5,936,441		\$0	\$1,582,090	\$0	\$583,805	\$921,811	\$421,390	\$37,376	\$4,980	\$0	\$0	\$2,384,990
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	CASH WORKING CAPITAL	\$243,964		\$0	\$65,018	\$0	\$23,992	\$37,883	\$17,317	\$1,536	\$205	\$0	\$0	\$98,014
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	\$243,964		\$0	\$65,018	\$0	\$23,992	\$37,883	\$17,317	\$1,536	\$205	\$0	\$0	\$98,014



PYCOS Utelco, LLC

## A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
NET INVESTMENT SUMMARY																		
1	2110	GENERAL SUPPORT FACILITIES	\$1,258,401	A-3.LN 4	\$0	\$513,966	\$258,335	\$0	\$0	\$5,902	\$2,949	\$24,503	\$100,710	\$89,728	\$90,656	\$1,950	\$169,702	\$0
2	2210	CENTRAL OFFICE SWITCHING	\$3,701,115	A-4.LN 21+25			\$3,701,115	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$5,952,434	A-4.LN 41	\$0	\$1,529,407	\$0	\$0	\$84,563			\$242,636	\$676,255	\$1,285,524		\$0	\$2,134,048	\$0
5	2310	INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$8,347,416	A-5.LN 21	\$0	\$5,834,096	\$0	\$0	\$0	\$0	\$42,246	\$108,417	\$766,598	\$1,298,817	\$0	\$0	\$297,241	\$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	\$158,768	A-3.LN 15	\$0	\$64,939	\$32,640	\$0	\$0	\$746	\$373	\$3,096	\$12,725	\$11,337	\$11,454	\$16	\$21,442	\$0
9		TOTAL PLANT IN SERVICE	\$19,418,133		\$0	\$7,942,409	\$3,992,090	\$0	\$0	\$91,211	\$45,567	\$378,653	\$1,556,288	\$1,386,589	\$1,400,927	\$1,966	\$2,622,433	\$0
10		% DISTRIBUTION	100.000%		0.000%	40.902%	20.559%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.010%	13.505%	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	\$445,602	A-6.LN 13	\$0	\$182,260	\$91,609	\$0	\$0	\$2,093	\$1,046	\$8,689	\$35,713	\$31,819	\$32,148	\$45	\$60,179	\$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.	\$19,863,735		\$0	\$8,124,669	\$4,083,699	\$0	\$0	\$93,304	\$46,613	\$387,342	\$1,592,001	\$1,418,409	\$1,433,076	\$2,011	\$2,682,611	\$0
16		% DISTRIBUTION	100.000%		0.000%	40.902%	20.559%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.010%	13.505%	0.000%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVIC	\$16,676,757	A-7.LN 9	\$0	\$6,717,536	\$3,793,518	\$0	\$0	\$73,468	\$39,022	\$310,943	\$1,295,611	\$1,116,853	\$1,199,682	\$1,525	\$2,128,698	\$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	\$204,537	A-7.LN 28	\$0	\$83,246	\$42,347	\$0	\$0	\$968	\$476	\$3,998	\$16,377	\$14,708	\$14,637	\$13	\$27,767	\$0
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$0	A-7.LNS 30-3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		NET TELEPHONE PLANT	\$2,982,442		\$0	\$1,323,886	\$247,835	\$0	\$0	\$18,869	\$7,115	\$72,401	\$280,013	\$286,847	\$218,756	\$473	\$526,246	\$0
25		% DISTRIBUTION	100.000%		0.000%	44.389%	8.310%	0.000%	0.000%	0.633%	0.239%	2.428%	9.389%	9.618%	7.335%	0.016%	17.645%	0.000%
26	1220	MATERIALS AND SUPPLIES	\$62,659	A-3.LN 16	\$0	\$25,629	\$12,882	\$0	\$0	\$294	\$147	\$1,222	\$5,022	\$4,474	\$4,521	\$6	\$8,462	\$0
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3.LN17+LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3.LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISS. 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	\$89,010	A-3.LN 10	\$0	\$36,407	\$18,299	\$0	\$0	\$418	\$209	\$1,736	\$7,134	\$6,356	\$6,422	\$9	\$12,021	\$0
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$3,134,110		\$0	\$1,385,922	\$279,016	\$0	\$0	\$19,582	\$7,471	\$75,359	\$292,168	\$297,677	\$229,698	\$488	\$546,729	\$0
32		% DISTRIBUTION	100.000%		0.000%	44.221%	8.903%	0.000%	0.000%	0.625%	0.238%	2.404%	9.322%	9.498%	7.329%	0.016%	17.444%	0.000%

PYCOS Utelco, LLC

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
BASIS FOR GENERAL SUPPORT FACILITIES																			
1a		CENTRAL OFFICE EQUIPMENT	\$9,653,549	A-4, LN 42	\$0	\$1,529,407	\$3,701,115	\$0	\$0	\$84,563		\$242,636	\$676,255	\$1,285,524		\$0	\$2,134,048	\$0	
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0							\$0			\$0			
1c		CABLE & WIRE FACILITIES	\$8,347,416	A-5, LN 23	\$0	\$5,834,096					\$42,246	\$108,417	\$766,598		\$1,298,817		\$0	\$297,241	
1d		TOTAL	\$18,000,964		\$0	\$7,363,503	\$3,701,115	\$0	\$0	\$84,563	\$42,246	\$351,054	\$1,442,853	\$1,285,524	\$1,298,817	\$0	\$2,431,289	\$0	
1e		% DISTRIBUTION	100.000%		0.000%	40.906%	20.561%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.000%	13.506%	0.000%	
2110 GENERAL SUPPORT ASSETS																			
2		ALLOCATED	\$1,206,807	LN 1e	\$0	\$493,659	\$248,127	\$0	\$0	\$5,669	\$2,832	\$23,535	\$96,731	\$86,183	\$87,074	\$0	\$162,997	\$0	
3		GENERAL PURPOSE COMPUTERS	\$51,594	LN 1e & DIRE	\$0	\$20,307	\$10,207	\$0	\$0	\$233	\$117	\$968	\$3,979	\$3,545	\$3,582	\$1,950	\$6,705	\$0	
4		TOTAL GENERAL SUPPORT ASSETS	\$1,258,401		\$0	\$513,966	\$258,335	\$0	\$0	\$5,902	\$2,949	\$24,503	\$100,710	\$99,728	\$90,656	\$1,950	\$169,702	\$0	
5		% DISTRIBUTION	100.000%		0.000%	40.843%	20.529%	0.000%	0.000%	0.469%	0.234%	1.947%	8.003%	7.130%	7.204%	0.155%	13.486%	0.000%	
6		COE,IOT,CWF AND GENERAL SUPPORT	\$19,259,365		\$0	\$7,877,469	\$3,959,450	\$0	\$0	\$90,466	\$45,195	\$375,557	\$1,543,563	\$1,375,252	\$1,389,473	\$1,950	\$2,600,991	\$0	
7		% DISTRIBUTION	100.000%		0.000%	40.902%	20.559%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.010%	13.505%	0.000%	
8	1439	EQUAL ACCESS EQUIPMENT		0 DIRECT				0											
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$19,259,365		\$0	\$7,877,469	\$3,959,450	\$0	\$0	\$90,466	\$45,195	\$375,557	\$1,543,563	\$1,375,252	\$1,389,473	\$1,950	\$2,600,991	\$0	
10		% DISTRIBUTION	100.000%		0.000%	40.902%	20.559%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.010%	13.505%	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	\$158,768	LN 10	\$0	\$64,939	\$32,640	\$0	\$0	\$746	\$373	\$3,096	\$12,725	\$11,337	\$11,454	\$16	\$21,442	\$0	
16	1220	MATERIALS AND SUPPLIES	\$62,659	LN 10	\$0	\$25,629	\$12,882	\$0	\$0	\$294	\$147	\$1,222	\$5,022	\$4,474	\$4,521	\$6	\$8,462	\$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	\$12,348,136		\$0	\$7,877,469	\$3,959,450	\$0	\$0	\$90,466	\$45,195	\$375,557							
22		% DISTRIBUTION	100.000%		0.000%	63.795%	32.065%	0.000%	0.000%	0.733%	0.368%	3.041%							
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$10,637,461				\$3,701,115	\$0	\$0	\$84,563	\$42,246	\$351,054	\$1,442,853	\$1,285,524	\$1,298,817		\$2,431,289		
24		% DISTRIBUTION	100.000%				34.793%	0.000%	0.000%	0.795%	0.397%	3.300%	13.564%	12.085%	12.210%		22.856%		

PYCOS Utelco, LLC

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR	
1		ALLOCATION FACTORS																	
2		STANDARD WORK SECONDS																	
3		- MANUAL BOARDS	100%	AL-1, LN 9			0%		0%								100%	100%	
4		- TSPS COMPLEX	100%	AL-1, LN 10			0%		0%								100%	100%	
5		EQUIVALENT ACCESS LINES - MSG COE	100%	AL-1, LN 2	0%	100%													
		IX CIRCUIT TERMINATIONS - MSG COE	100%	AL-1, LN 6						11%		89%							
		CENTRAL OFFICE EQUIPMENT																	
6	2220	OPERATOR SYSTEMS																	
7		MANUAL SWITCHBOARDS	\$0	LN 2			\$0		\$0								\$0	\$0	
8		AUXILIARY SWITCHBOARDS																	
9		- DIRECTORY ASSISTANCE	\$0	DIRECT					\$0										
10		- INTERCEPT	\$0	DIRECT			\$0												
11		- OTHER	\$0	DIRECT													\$0	\$0	
12		SERVICE OBSERVING BOARDS	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0	
13		TSPS																	
14		- OPERATOR	\$0	LN 3			\$0		\$0								\$0	\$0	
15		- RTA	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0	
16		- OTHER	\$0	LN 27			\$0	\$0	\$0	\$0		\$0					\$0	\$0	
17		TOTAL OPERATOR SYSTEMS	\$0				\$0	\$0	\$0	\$0		\$0					\$0	\$0	
18	2210	TANDEM SWITCHING EQUIPMENT																	
19		ACCESS	\$0	DIRECT					\$0										
20		NON ACCESS	\$0	DIRECT													\$0	\$0	
21		TOTAL TANDEM SWITCH	\$0						\$0								\$0	\$0	
22	2210	LOCAL SWITCHING EQUIPMENT																	
23		ACCESS	\$3,701,115	DIRECT			\$3,701,115												
24		EQUAL ACCESS	\$0	DIRECT				\$0											
25		TOTAL LOCAL SWITCH	\$3,701,115				\$3,701,115	\$0											
26		TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3	\$3,701,115				\$3,701,115	\$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 Utelco, LLC

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
28	2230	CENTRAL OFFICE TRANSMISSION																	
29		WIDEBAND AND WBI	\$2,666,100	DIRECT						\$0			\$532,052				\$2,134,048		
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0				\$0					
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$79,612	DIRECT								\$0		\$79,612					
32		SUBSCRIBER LINE	\$1,673,611	LN 4/DIRECT	\$0	\$1,529,407							\$144,203						
33		INTEREXCHANGE CIRCUIT																	
34		FURNISHED OTHERS	\$0	DIRECT								\$0		\$0					
35		ACCESS - BASIC	\$1,479,917	LN 5/DIRECT					\$31,369			\$242,636		\$1,205,912					
36		ACCESS - SPECIAL	\$0	DIRECT								\$0		\$0					
37		NON ACCESS	\$0	DIRECT														\$0	
38		TOTAL IX CIRCUIT	\$1,479,917						\$31,369			\$242,636		\$1,205,912				\$0	
39		HOST/REMOTE CIRCUIT	\$53,194	DIRECT					\$53,194					\$0				\$0	
40		EQUIPMENT RENTED OTHERS	\$0	DIRECT										\$0				\$0	
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$5,952,434		\$0	\$1,529,407			\$84,563			\$242,636	\$676,255	\$1,285,524			\$2,134,048		
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$9,653,549		\$0	\$1,529,407	\$3,701,115	\$0	\$0	\$84,563		\$242,636	\$676,255	\$1,285,524			\$2,134,048	\$0	
43		% DISTRIBUTION	100.000%		0.000%	15.843%	38.339%	0.000%	0.000%	0.876%		2.513%	7.005%	13.317%			22.106%	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%					0%		
47		CENTRAL OFFICE SWITCHING	100%	LN 21+25			100%	0%			0%						0%		
48		CENTRAL OFFICE TRANSMISSION	100%	LN 41	0%	26%				1%	4%	11%	22%				36%		

PYCOS Utelco, LLC

## 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%												
		IX CIRCUIT MILES - MSG CWF	100%	AL-1, LN 8							15%	85%						
3	2310	INFORMATION ORIG/TERM																
4		OTHER IOT EQUIPMENT																
5		COIN PUBLIC TELEPHONE	\$0	DIRECT		\$0												
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT		\$0												
7		OTHER	\$0	DIRECT		\$0								\$0				
8		SUBTOTAL	\$0			\$0								\$0				
9		NEW CUSTOMER PREMISE EQUIP	\$0	DIRECT		\$0								\$0				
10		TOTAL ORIG/TERM EQUIP	\$0			\$0								\$0				
11		% DISTRIBUTION	\$0			\$0								\$0				
12	2410	CABLE AND WIRE FACILITIES																
13		SUBSCRIBER LINE	\$5,854,079	LN 1/DIRECT	\$0	\$5,834,096								\$19,983				
14		EXCHANGE WIDEBAND AND WBI	\$1,043,857	DIRECT						\$0				\$746,616				\$297,241
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT						\$0					\$0			
15b		EXCHANGE TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
16		INTEREXCHANGE WIDEBAND & DSL	\$1,297,730	DIRECT						\$0					\$1,297,730			
17a		IX TRUNK - ACCESS	\$127,911	LN 2/DIRECT						\$18,406		\$108,417			\$1,087			
17b		IX TRUNK - SPECIAL	\$0	DIRECT								\$0			\$0			
18		IX TRUNK - NON ACCESS	\$0	DIRECT											\$0			\$0
19		HOST/REMOTE	\$23,840	DIRECT						\$23,840					\$0			
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT											\$0			
21		TOTAL CABLE AND WIRE FACILITIES	\$8,347,416		\$0	\$5,834,096				\$42,246	\$108,417	\$766,598		\$1,298,817	\$0	\$297,241		
22		% DISTRIBUTION	100.000%		0.000%	69.891%				0.506%	1.299%	9.184%		15.560%		3.561%		
23		TOTAL CABLE & WIRE FACILITIES	\$8,347,416		\$0	\$5,834,096				\$42,246	\$108,417	\$766,598		\$1,298,817		\$297,241		
24		% DISTRIBUTION	100.000%		0.000%	69.891%				0.506%	1.299%	9.184%		15.560%		3.561%		







PYCOS Utelco, LLC

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 SWITCHING	SENSITIVE EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	DEDICATED FACILITY	SPECIAL CHANNEL TERM	ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$19,259,365	VARIOUS	\$0	\$7,877,469	\$3,959,450	\$0	\$0	\$90,466	\$45,195	\$375,557	\$1,543,563	\$1,375,252	\$1,389,473	\$1,950	\$2,600,991	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		TOTAL	\$19,259,365		\$0	\$7,877,469	\$3,959,450	\$0	\$0	\$90,466	\$45,195	\$375,557	\$1,543,563	\$1,375,252	\$1,389,473	\$1,950	\$2,600,991	\$0
4		% DISTRIBUTION	100.000%		0.000%	40.902%	20.559%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.010%	13.505%	0.000%
5		PLANT SPECIFIC EXPENSES																
6		GENERAL SUPPORT EXPENSE																
6	6110	NETWORK SUPPORT	\$4,256	LN 4	\$0	\$1,741	\$875	\$0	\$0	\$20	\$10	\$83	\$341	\$304	\$307	\$0	\$575	\$0
7	6120	GENERAL SUPPORT	\$220,228	A-3, LN 5	\$0	\$89,947	\$45,210	\$0	\$0	\$1,033	\$516	\$4,288	\$17,625	\$15,703	\$15,865	\$341	\$29,699	\$0
8		TOTAL GENERAL SUPPORT EXP	\$224,484		\$0	\$91,688	\$46,085	\$0	\$0	\$1,053	\$526	\$4,371	\$17,966	\$16,007	\$16,172	\$342	\$30,274	\$0
9		% DISTRIBUTION	100.000%		0.000%	40.844%	20.529%	0.000%	0.000%	0.469%	0.234%	1.947%	8.003%	7.131%	7.204%	0.152%	13.486%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$134,344	A-4, LN 47	\$0	\$0	\$134,344	\$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	
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$118,129	A-4, LN 48	\$0	\$30,352	\$0	\$0	\$0	\$1,678	\$0	\$4,815	\$13,421	\$25,512	\$0	\$42,351	\$0	
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		TOTAL CENTRAL OFFICE EXPENSE	\$252,473		\$0	\$30,352	\$134,344	\$0	\$0	\$1,678	\$0	\$4,815	\$13,421	\$25,512	\$0	\$42,351	\$0	
16		% DISTRIBUTION	100.000%		0.000%	12.022%	53.211%	0.000%	0.000%	0.665%	0.000%	1.907%	5.316%	10.105%	0.000%	16.775%	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	\$198,930	A-5, LN 22	\$0	\$139,034	\$0	\$0	\$0	\$1,007	\$2,584	\$18,269	\$0	\$30,953	\$0	\$7,084	\$0	
25		TOTAL PLANT SPECIFIC EXPENSE	\$675,887		\$0	\$261,074	\$180,429	\$0	\$0	\$2,731	\$1,533	\$11,770	\$49,656	\$41,519	\$47,125	\$342	\$79,709	\$0
26		% DISTRIBUTION	100.000%		0.000%	38.627%	26.695%	0.000%	0.000%	0.404%	0.227%	1.741%	7.347%	6.143%	6.972%	0.051%	11.793%	0.000%

PYCOS Utelco, LLC

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 SWITCHING	SENSITIVE EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1		CENTRAL OFFICE EQUIPMENT	\$9,653,549	A-4.LN 38	\$0	\$1,529,407	\$3,701,115	\$0	\$0	\$84,563		\$242,636	\$676,255	\$1,285,524		\$0	\$2,134,048	\$0
2		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0		\$0				\$0	\$0			\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$8,347,416	A-5.LN 21	\$0	\$5,834,096		\$0			\$42,246	\$108,417	\$766,598		\$1,298,817	\$0	\$297,241	\$0
4		TOTAL	\$18,000,964		\$0	\$7,363,503	\$3,701,115	\$0	\$0	\$84,563	\$42,246	\$351,054	\$1,442,853	\$1,285,524	\$1,298,817	\$0	\$2,431,289	\$0
5		% DISTRIBUTION	100.000%		0.000%	40.906%	20.561%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.000%	13.506%	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	\$377,681	LN 5	\$0	\$154,495	\$77,654	\$0	\$0	\$1,774	\$886	\$7,366	\$30,273	\$26,972	\$27,251	\$0	\$51,011	\$0
8	6540	ACCESS / USF EXPENSE	\$141,937	DIRECT		\$141,937											\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$40,604	A-3.LN 5	\$0	\$16,584	\$8,336	\$0	\$0	\$190	\$95	\$791	\$3,250	\$2,895	\$2,925	\$63	\$5,476	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMEN	\$30,427	A-4.LN 47			\$30,427	\$0		\$0		\$0					\$0	\$0
12		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44			\$0	\$0	\$0	\$0		\$0					\$0	\$0
13		CENTRAL OFFICE TRANSMISSION	\$572,686	A-4.LN 48	\$0	\$147,145	\$0	\$0	\$0	\$8,136		\$23,344	\$65,063	\$123,681			\$205,318	\$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
16		CABLE AND WIRE FACILITIES	\$388,311	A-5.LN 22	\$0	\$271,394	\$0	\$0		\$1,965	\$5,043	\$35,661		\$60,419		\$0	\$13,827	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$1,032,028		\$0	\$435,123	\$38,762	\$0	\$0	\$8,326	\$2,060	\$29,178	\$103,973	\$126,576	\$63,344	\$63	\$224,621	\$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	\$1,032,028		\$0	\$435,123	\$38,762	\$0	\$0	\$8,326	\$2,060	\$29,178	\$103,973	\$126,576	\$63,344	\$63	\$224,621	\$0
20		% DISTRIBUTION	100.000%		0.000%	42.162%	3.756%	0.000%	0.000%	0.807%	0.200%	2.827%	10.075%	12.265%	6.138%	0.006%	21.765%	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	\$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	\$51,748	A-3.LN 10	\$0	\$21,166	\$10,639	\$0	\$0	\$243	\$121	\$1,009	\$4,147	\$3,695	\$3,733	\$5	\$6,989	\$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	\$51,748		\$0	\$21,166	\$10,639	\$0	\$0	\$243	\$121	\$1,009	\$4,147	\$3,695	\$3,733	\$5	\$6,989	\$0
28		% DISTRIBUTION	100.000%		0.000%	40.902%	20.559%	0.000%	0.000%	0.470%	0.235%	1.950%	8.015%	7.141%	7.215%	0.010%	13.505%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$1,603,394		\$0	\$752,721	\$127,055	\$0	\$0	\$10,344	\$3,068	\$37,553	\$138,394	\$157,243	\$94,328	\$68	\$282,620	\$0
30		% DISTRIBUTION	100.000%		0.000%	46.945%	7.924%	0.000%	0.000%	0.645%	0.191%	2.342%	8.631%	9.807%	5.883%	0.004%	17.626%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/7500	GEN SUPPORT ASSETS	\$7,583	A-3.LN 5	\$0	\$3,097	\$1,557	\$0	\$0	\$36	\$18	\$148	\$607	\$541	\$546	\$12	\$1,023	\$0
32	5240/7100/7500	CENTRAL OFFICE EQUIPMENT	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	5240/7100/7500	CABLE & WIRE FACILITIES	\$9,902	A-5.LN 22	\$0	\$6,921	\$0	\$0	\$0	\$50	\$129	\$909	\$0	\$1,541	\$0	\$0	\$353	\$0
34	5240/7100/7500	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$17,486		\$0	\$10,018	\$1,557	\$0	\$0	\$36	\$68	\$276	\$1,516	\$541	\$2,087	\$12	\$1,375	\$0

PYCOS Utelco, LLC

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
		CUSTOMER OPERATIONS EXPENSES																
1	6610	MARKETING	\$230,375	A-3, LN 10	\$0	\$94,228	\$47,362	\$0	\$0	\$1,082	\$541	\$4,492	\$18,464	\$16,450	\$16,620	\$23	\$31,112	\$0
2		TELEPHONE OPERATOR SERVICES																
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERATORS			\$0		\$0								\$0	\$0
4		- OPERATOR SERVICES UNDER CONTRA	\$66	DIRECT			\$0		\$66								\$0	\$0
5	6622	PUBLISHED DIRECTORY LISTINGS	\$7	DIRECT					\$7									
6	6623	ALL OTHER																
7	1.0	LOCAL BUSINESS OFFICE																
8		- END USER SVC ORDER PROCESSING																
9		- PRESUBSCRIPTION	\$9,614	A-3, LN 22	\$0	\$6,133	\$3,083	\$0	\$0	\$70	\$35	\$292						
10		- OTHER	\$4,041	AL-1, LN 12													\$4,041	\$0
11		- END USER PAYMENT & COLLECTION	\$10,311	AL-1, LN 13		\$3,502											\$6,810	\$0
12		- END USER BILLING INQUIRY	\$3,508	AL-1, LN 14		\$0											\$3,508	\$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
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$27,474		\$0	\$9,635	\$3,083	\$0	\$0	\$70	\$35	\$292	\$0			\$14,359	\$0	
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$327	DIRECT													\$327	
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT													\$0	
22		- OTHER BILLING & COLLECTION	\$24,553	DIRECT													\$24,553	
23		- END USER COMMON LINE	\$4,333	DIRECT		\$4,333												
24		- CARRIER ACCESS BILLING (CABS)	\$20,204	A-3, LN 24			\$7,029	\$0	\$0	\$161	\$80	\$667	\$2,740	\$2,442	\$2,467	\$0	\$4,618	
25		SUBTOTAL CUSTOMER SERVICES	\$49,417		\$0	\$4,333	\$7,029	\$0	\$0	\$161	\$80	\$667	\$2,740	\$2,442	\$2,467	\$24,880	\$4,618	
26		TOTAL CAT 1 AND CAT 2	\$76,891		\$0	\$13,968	\$10,112	\$0	\$0	\$231	\$115	\$959	\$2,740	\$2,442	\$2,467	\$39,239	\$4,618	
27		% DISTRIBUTION	100.000%		0.000%	18.166%	13.151%	0.000%	0.000%	0.300%	0.150%	1.247%	3.564%	3.175%	3.208%	51.032%	6.006%	
28	3.0	ALL OTHER CUSTOMER SERVICE	\$32,088	/LN 34	\$0	\$5,823	\$4,216	\$0	\$31	\$96	\$48	\$400	\$1,143	\$1,018	\$1,028	\$16,359	\$1,925	\$0
29		TOTAL SERVICES EXPENSE	\$109,052		\$0	\$19,791	\$14,328	\$0	\$104	\$327	\$164	\$1,359	\$3,883	\$3,459	\$3,495	\$55,598	\$6,543	\$0
30		% DISTRIBUTION	100.000%		0.000%	18.148%	13.139%	0.000%	0.096%	0.300%	0.150%	1.246%	3.561%	3.172%	3.205%	50.983%	6.000%	0.000%
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$339,427		\$0	\$114,019	\$61,690	\$0	\$104	\$1,409	\$704	\$5,851	\$22,347	\$19,910	\$20,116	\$55,621	\$37,655	\$0
32		% DISTRIBUTION	100.000%		0.000%	33.592%	18.175%	0.000%	0.031%	0.415%	0.207%	1.724%	6.584%	5.866%	5.926%	16.387%	11.094%	0.000%
33		CUSTOMER OPERATIONS EXCL MARKETIN	\$76,965		\$0	\$13,968	\$10,112	\$0	\$74	\$231	\$115	\$959	\$2,740	\$2,442	\$2,467	\$39,239	\$4,618	\$0
34		% DISTRIBUTION	100.000%		0.000%	18.148%	13.139%	0.000%	0.096%	0.300%	0.150%	1.246%	3.561%	3.172%	3.205%	50.983%	6.000%	0.000%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116451859	0.104485602	0	0	0.0023873	0.0011926	0.00991055	0.040732959	0.03629142	0.03666669	0.5832436	0.068637341	



TYCOS Utelco, LLC  
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REVENUE REQUIREMENT SUMMARY

S-1,1of1

LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA			
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$7,425,448	S-2, LN 35	\$0	\$1,588,059	\$0	\$1,202,279	\$1,160,047	\$516,512	\$19,678	\$7,100	\$0	\$0	\$2,931,773
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
3	RETURN ON INVESTMENT	\$835,363	LN1*LN 2	\$0	\$178,657	\$0	\$135,256	\$130,505	\$58,108	\$2,214	\$799	\$0	\$0	\$329,824
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$835,363	LN3-LN4	\$0	\$178,657	\$0	\$135,256	\$130,505	\$58,108	\$2,214	\$799	\$0	\$0	\$329,824
6	FEDERAL OPERATING INCOME TAX (OPTIONAL)	\$449,994	LN 28	\$0	\$96,239	\$0	\$72,860	\$70,301	\$31,301	\$1,192	\$430	\$0	\$0	\$177,670
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$449,994	LN 6-LN 7	\$0	\$96,239	\$0	\$72,860	\$70,301	\$31,301	\$1,192	\$430	\$0	\$0	\$177,670
9	STATE AND LOCAL INCOME TAX (OPTIONAL)	\$110,282	LN 33	\$0	\$23,586	\$0	\$17,856	\$17,229	\$7,671	\$292	\$105	\$0	\$0	\$43,543
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$110,282	LN 9-LN 10	\$0	\$23,586	\$0	\$17,856	\$17,229	\$7,671	\$292	\$105	\$0	\$0	\$43,543
13	OPERATING EXPENSE AND TAX	\$8,591,840	S-8, LN 20	\$0	\$2,139,979	\$0	\$1,164,631	\$1,331,672	\$609,635	\$44,922	\$7,995	\$0	\$0	\$3,293,005
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	\$9,987,479	5+8+11thru15	\$0	\$2,438,460	\$0	\$1,390,604	\$1,549,707	\$706,715	\$48,621	\$9,329	\$0	\$0	\$3,844,042
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)			0.00%	0.00%	0.00%	0.00%	0.10%	0.10%	0.10%	0.10%	0.00%	0.00%	0.10%
18	GROSS RECEIPTS/PSC TAX	\$6,321	LN 16*LN 17	\$0	\$0	\$0	\$0	\$1,591	\$725	\$50	\$10	\$0	\$0	\$3,946
19	TOTAL REVENUE REQUIREMENT	\$9,993,800		\$0	\$2,438,460	\$0	\$1,390,604	\$1,551,298	\$707,440	\$48,671	\$9,339	\$0	\$0	\$3,847,988

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

OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$835,363	LN 3	\$0	\$178,657	\$0	\$135,256	\$130,505	\$58,108	\$2,214	\$799	\$0	\$0	\$329,824
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	(\$340)	S-12, LN 25+26	\$0	(\$72)	\$0	(\$56)	(\$53)	(\$24)	(\$1)	(\$0)	\$0	\$0	(\$134)
23	TOTAL INCOME ADJUSTMENTS	(\$340)	LN 21+22	\$0	(\$72)	\$0	(\$56)	(\$53)	(\$24)	(\$1)	(\$0)	\$0	\$0	(\$134)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$835,703		\$0	\$178,729	\$0	\$135,312	\$130,558	\$58,131	\$2,215	\$799	\$0	\$0	\$329,959
26	FEDERAL INCOME TAX @	0.35	LN 25*FIT	\$0	\$96,239	\$0	\$72,860	\$70,301	\$31,301	\$1,192	\$430	\$0	\$0	\$177,670
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$449,994	LN26-LN27	\$0	\$96,239	\$0	\$72,860	\$70,301	\$31,301	\$1,192	\$430	\$0	\$0	\$177,670
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	\$1,285,697	LN25+LN28-S-12	\$0	\$274,967	\$0	\$208,172	\$200,859	\$89,433	\$3,407	\$1,229	\$0	\$0	\$507,629
31	STATE INCOME TAX @	0.079	LN 30*SIT	\$0	\$23,586	\$0	\$17,856	\$17,229	\$7,671	\$292	\$105	\$0	\$0	\$43,543
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$110,282		\$0	\$23,586	\$0	\$17,856	\$17,229	\$7,671	\$292	\$105	\$0	\$0	\$43,543

TYCOS Utelco, LLC

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERSTATE MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTRASTATE MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$3,459,378	S-3, LN 10	\$0	\$854,417	\$0	\$464,804	\$603,301	\$292,682	\$7,133	\$2,809	\$0	\$0	\$1,234,230	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$9,471,689	S-4, LN 52	\$0	\$4,375,162	\$0	\$0	\$2,668,743	\$1,703,862	\$0	\$0	\$0	\$0	\$723,921	\$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		\$13,174,073	S-4, LN 78	\$0	\$1,927,248	\$0	\$4,330,022	\$1,465,709	\$609,968	\$70,681	\$19,137	\$0	\$0	\$4,751,307	\$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		\$27,324,992	S-5, LN 42	\$0	\$6,039,593	\$0	\$2,384,178	\$4,580,199	\$1,913,945	\$32,357	\$21,446	\$0	\$0	\$12,353,274	\$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		\$493,944	S-3, LN 36	\$0	\$121,999	\$0	\$66,364	\$86,143	\$41,791	\$1,018	\$401	\$0	\$0	\$176,228	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$53,924,074		\$0	\$13,318,420	\$0	\$7,245,368	\$9,404,095	\$4,562,248	\$111,189	\$43,794	\$0	\$0	\$19,238,960	\$0
10	% DISTRIBUTION			100.000%		0.000%	24.698%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	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		\$1,128,375	S-6, LN 15	\$0	\$278,672	\$0	\$151,641	\$196,770	\$95,459	\$2,328	\$917	\$0	\$0	\$402,588	\$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			\$55,052,449		\$0	\$13,597,092	\$0	\$7,397,009	\$9,600,865	\$4,657,707	\$113,517	\$44,710	\$0	\$0	\$19,641,549	\$0
18	% DISTRIBUTION			100.000%		0.000%	24.698%	0.000%	13.436%	17.439%	8.460%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$47,571,913	S-7, LN 18	\$0	\$11,996,781	\$0	\$6,169,479	\$8,426,424	\$4,131,172	\$94,522	\$37,574	\$0	\$0	\$16,715,961	\$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		\$496,240	S-7, LN 32	\$0	\$122,679	\$0	\$66,813	\$86,580	\$42,045	\$1,025	\$403	\$0	\$0	\$176,694	\$0
25	CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$0	S-7, LN 38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	NET TELEPHONE PLANT			\$6,984,297		\$0	\$1,477,631	\$0	\$1,160,717	\$1,087,861	\$484,490	\$17,970	\$6,734	\$0	\$0	\$2,748,893	\$0
27	% DISTRIBUTION			100.000%		0.000%	21.156%	0.000%	16.619%	15.576%	6.937%	0.257%	0.096%	0.000%	0.000%	39.358%	0.000%
28	MATERIALS AND SUPPLIES	1220		\$210,841	S-6, LN 31	\$0	\$46,602	\$0	\$18,397	\$35,341	\$14,768	\$250	\$165	\$0	\$0	\$95,319	\$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		\$230,310		\$0	\$63,826	\$0	\$23,165	\$36,844	\$17,254	\$1,458	\$200	\$0	\$0	\$87,562	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$7,425,448		\$0	\$1,588,059	\$0	\$1,202,279	\$1,160,047	\$516,512	\$19,678	\$7,100	\$0	\$0	\$2,931,773	\$0
36	% DISTRIBUTION			100.000%		0.000%	21.387%	0.000%	16.191%	15.623%	6.956%	0.265%	0.096%	0.000%	0.000%	39.483%	0.000%

TYCOS Utelco, LLC

S-3,1of1

OTHER TELECOMMUNICATIONS PLANT

S-3,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERSTATE MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTRASTATE MESSAGE TOLL INTERLATA	SPECIAL ACCESS INTRALATA	SPECIAL ACCESS INTERLATA	TWX	EAS	EXCHANGE	OTHER
BASIS FOR GENERAL SUPPORT FACILITIES																	
1	- CLASS A SEPARATIONS																
2	BIG THREE EXPENSES			\$3,224,926		\$0	\$821,016	\$0	\$318,154	\$554,805	\$240,643	\$22,965	\$2,846	\$0	\$0	\$1,264,497	\$0
3	% DISTRIBUTION			100.000%		0.000%	25.458%	0.000%	9.865%	17.204%	7.462%	0.712%	0.088%	0.000%	0.000%	39.210%	0.000%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$49,970,753		\$0	\$12,342,004	\$0	\$6,714,200	\$8,714,651	\$4,227,775	\$103,038	\$40,583	\$0	\$0	\$17,828,502	\$0
6	% DISTRIBUTION			100.000%		0.000%	24.698%	0.000%	13.436%	17.440%	8.460%	0.206%	0.081%	0.000%	0.000%	35.678%	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)			\$3,323,755	LN 6+DIRECT	\$0	\$820,920	\$0	\$446,582	\$579,649	\$281,208	\$6,853	\$2,699	\$0	\$0	\$1,185,844	\$0
9	GENERAL PURPOSE COMPUTERS			\$135,622	LN 6+DIRECT	\$0	\$33,497	\$0	\$18,222	\$23,652	\$11,474	\$280	\$110	\$0	\$0	\$48,387	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$3,459,378		\$0	\$854,417	\$0	\$464,804	\$603,301	\$292,682	\$7,133	\$2,809	\$0	\$0	\$1,234,230	\$0
11	% DISTRIBUTION			100.000%		0.000%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$53,430,131		\$0	\$13,196,421	\$0	\$7,179,004	\$9,317,952	\$4,520,457	\$110,171	\$43,392	\$0	\$0	\$19,062,733	\$0
14	% DISTRIBUTION			100.000%		0.000%	24.698%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%
TANGIBLE ASSETS																	
15	CAPITAL LEASES		2681														
16	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CENTRAL OFFICE EQUIP (DSL)			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL CAPITAL LEASES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	LEASEHOLD IMPROVEMENTS		2682														
23	GENERAL SUPPORT			\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CENTRAL OFFICE EQUIP			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	INFORMATION ORIG/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	UNDISTRIBUTED			\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	SUBTOTAL LEASEHOLD IMPROVEMENTS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL TANGIBLE ASSETS			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$53,430,131		\$0	\$13,196,421	\$0	\$7,179,004	\$9,317,952	\$4,520,457	\$110,171	\$43,392	\$0	\$0	\$19,062,733	\$0
33	% DISTRIBUTION			100.000%		0.000%	24.698%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%
INTANGIBLE ASSETS																	
34	ALLOCATED		2690	\$493,944	LN 33	\$0	\$121,999	\$0	\$66,364	\$86,143	\$41,791	\$1,018	\$401	\$0	\$0	\$176,228	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$493,944		\$0	\$121,999	\$0	\$66,364	\$86,143	\$41,791	\$1,018	\$401	\$0	\$0	\$176,228	\$0
37	% DISTRIBUTION			100.000%		0.000%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%



TYCOS Utelco, LLC

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
	TANDEM SWITCHING EQUIPMENT		2210 2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	LOCAL SWITCHING EQUIPMENT		2210 3.0														
48	ACCESS		3.1	\$9,471,689	LN 13	\$0	\$4,375,162	\$0	\$0	\$2,668,743	\$1,703,862	\$0	\$0	\$0	\$0	\$723,921	\$0
49	EQUAL ACCESS		3.2	\$0	S-6,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$9,471,689		\$0	\$4,375,162	\$0	\$0	\$2,668,743	\$1,703,862	\$0	\$0	\$0	\$0	\$723,921	\$0
51	% DISTRIBUTION			100.000%		0.000%	46.192%	0.000%	0.000%	28.176%	17.989%	0.000%	0.000%	0.000%	0.000%	7.643%	0.000%
52	TOTAL SWITCHING EQUIPMENT			\$9,471,689		\$0	\$4,375,162	\$0	\$0	\$2,668,743	\$1,703,862	\$0	\$0	\$0	\$0	\$723,921	\$0
53	% DISTRIBUTION			100.000%		0.000%	46.192%	0.000%	0.000%	28.176%	17.989%	0.000%	0.000%	0.000%	0.000%	7.643%	0.000%
	CENTRAL OFFICE TRANSMISSION		2230 4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$1,009,430	AL-1,LN12	\$0	\$0	\$0	\$556,428	\$0	\$0	\$6,601	\$5,776	\$0	\$0	\$440,625	\$0
56	EXCH TRUNK - EAS		4.121	\$210,434	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$210,434	\$0
57	4.11D - DSL EQUIP		4.11 DSI	\$2,257,374	DIRECT	\$0	\$0	\$0	\$2,257,374	\$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	\$6,288,122	AL-1,LN 2	\$0	\$1,562,184	\$0	\$5,859	\$1,184,198	\$495,150	\$1,953	\$0	\$0	\$0	\$3,038,778	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$951,366	DIRECT	\$0	\$0	\$0	\$141,001	\$0	\$0	\$46,270	\$0	\$0	\$0	\$764,096	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$10,716,726		\$0	\$1,562,184	\$0	\$2,960,661	\$1,184,198	\$495,150	\$54,824	\$5,776	\$0	\$0	\$4,453,933	\$0
63	% DISTRIBUTION			100.000%		0.000%	14.577%	0.000%	27.627%	11.050%	4.620%	0.512%	0.054%	0.000%	0.000%	41.561%	0.000%
64	INTEREXCHANGE CIRCUIT		4.IPCP	\$80,509	DIRECT	\$0	\$0	\$0	\$80,509	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$1,315,722	AL-1,LN14	\$0	\$0	\$0	\$1,287,090	\$0	\$0	\$15,270	\$13,362	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$652,634	AL-1,LN6	\$0	\$307,142	\$0	\$1,762	\$227,893	\$95,268	\$587	\$0	\$0	\$0	\$19,981	\$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			\$1,968,356		\$0	\$307,142	\$0	\$1,288,852	\$227,893	\$95,268	\$15,858	\$13,362	\$0	\$0	\$19,981	\$0
71	% DISTRIBUTION			100.000%		0.000%	15.604%	0.000%	65.479%	11.578%	4.840%	0.806%	0.679%	0.000%	0.000%	1.015%	0.000%
72	HOST/REMOTE CIRCUIT		4.3														
73	EXCLUDING WATS		4.31	\$408,483	LN 15+DIRECT	\$0	\$57,923	\$0	\$0	\$53,617	\$19,550	\$0	\$0	\$0	\$0	\$277,392	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$408,483		\$0	\$57,923	\$0	\$0	\$53,617	\$19,550	\$0	\$0	\$0	\$0	\$277,392	\$0
76	% DISTRIBUTION			100.000%		0.000%	14.180%	0.000%	0.000%	13.126%	4.786%	0.000%	0.000%	0.000%	0.000%	67.908%	0.000%
77	EQUIPMENT RENTED OTHERS		\$0	\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$13,174,073		\$0	\$1,927,248	\$0	\$4,330,022	\$1,465,709	\$609,968	\$70,681	\$19,137	\$0	\$0	\$4,751,307	\$0
79	% DISTRIBUTION			100.000%		0.000%	14.629%	0.000%	32.868%	11.126%	4.630%	0.537%	0.145%	0.000%	0.000%	36.066%	0.000%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$22,645,761		\$0	\$6,302,411	\$0	\$4,330,022	\$4,134,452	\$2,313,830	\$70,681	\$19,137	\$0	\$0	\$5,475,228	\$0
81	% DISTRIBUTION			100.000%		0.000%	27.830%	0.000%	19.121%	18.257%	10.217%	0.312%	0.085%	0.000%	0.000%	24.178%	0.000%

TYCOS Utelco, LLC

S-5,1of1

INFORMATION ORIG/TERM AND C&WF SEPARATIONS

S-5,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SUBSCRIBER PLANT FACTOR (SPF)			100.000%	INPUT	0.000%	25.000%	0.000%	0.000%	18.951%	7.924%	0.000%	0.000%	0.000%	0.000%	48.125%	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%	24.843%	0.000%	0.093%	18.832%	7.874%	0.031%	0.000%	0.000%	0.000%	48.326%	0.000%
4	EQUIVALENT CHANNELS - WIDEBAND			100.000%	AL-1, LN 12	0.000%	0.000%	0.000%	55.127%	0.000%	0.000%	0.654%	0.572%	0.000%	0.000%	43.647%	0.000%
5	EQUIVALENT CHANNELS - IX WIDEBAND			100.000%	AL-1, LN 14	0.000%	0.000%	0.000%	97.824%	0.000%	0.000%	1.160%	1.015%	0.000%	0.000%	0.000%	0.000%
6	IX CIRCUIT MILES - CWF			100.000%	AL-1, LN 8	0.000%	47.343%	0.000%	0.406%	35.128%	14.685%	0.184%	0.000%	0.000%	0.000%	2.255%	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%	14.180%	0.000%	0.000%	13.126%	4.786%	0.000%	0.000%	0.000%	0.000%	67.908%	0.000%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	INFORMATION ORIGINATION/TERMINATION		2310														
10	OTHER IOT EQUIPMENT		1.0														
11	COIN PUBLIC TELEPHONE		1.1		\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	COINLESS PUBLIC TELEPHONE		1.2		\$0 LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	OTHER		1.3		\$0 LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	SUBTOTAL				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0		\$0 DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			0.000%		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	CABLE AND WIRE FACILITIES		2410														
19	SUBSCRIBER LINE - JOINT			\$23,710,879	LN 3	\$0	\$5,890,607	\$0	\$22,084	\$4,465,315	\$1,867,087	\$7,361	\$0	\$0	\$0	\$11,458,425	\$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	\$23,710,879		\$0	\$5,890,607	\$0	\$22,084	\$4,465,315	\$1,867,087	\$7,361	\$0	\$0	\$0	\$11,458,425	\$0
22	EXCHANGE WIDEBAND - JOINT			\$1,409,186	LN 4	\$0	\$0	\$0	\$776,794	\$0	\$0	\$9,215	\$8,063	\$0	\$0	\$615,113	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$294,935	DIRECT	\$0	\$0	\$0	\$294,935	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$1,704,121		\$0	\$0	\$0	\$1,071,729	\$0	\$0	\$9,215	\$8,063	\$0	\$0	\$615,113	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$160,643	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,643	\$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	\$160,643		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,643	\$0
28	INTEREXCHANGE WIDEBAND			\$1,317,967	LN 5	\$0	\$0	\$0	\$1,289,290	\$0	\$0	\$15,294	\$13,382	\$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	\$1,317,967		\$0	\$0	\$0	\$1,289,290	\$0	\$0	\$15,294	\$13,382	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$264,802	LN 6	\$0	\$125,365	\$0	\$1,075	\$93,019	\$38,886	\$486	\$0	\$0	\$0	\$5,972	\$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	\$264,802		\$0	\$125,365	\$0	\$1,075	\$93,019	\$38,886	\$486	\$0	\$0	\$0	\$5,972	\$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			\$166,580	LN 8	\$0	\$23,621	\$0	\$0	\$21,865	\$7,973	\$0	\$0	\$0	\$0	\$113,121	\$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	\$166,580		\$0	\$23,621	\$0	\$0	\$21,865	\$7,973	\$0	\$0	\$0	\$0	\$113,121	\$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			\$27,324,992		\$0	\$6,039,593	\$0	\$2,384,178	\$4,580,199	\$1,913,945	\$32,357	\$21,446	\$0	\$0	\$12,353,274	\$0
43	% DISTRIBUTION			100.000%		0.000%	22.103%	0.000%	8.725%	16.762%	7.004%	0.118%	0.078%	0.000%	0.000%	45.209%	0.000%







TYCOS Utelco, LLC

S-9,1of1

PLANT SPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-9,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
ALLOCATION FACTORS																	
1	GENERAL SUPPORT ASSETS		2110	100.00%	S-3, LN 11	0.000%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.000%	27.831%	0.000%	19.120%	18.257%	10.218%	0.312%	0.085%	0.000%	0.000%	24.177%	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	100.00%	S-5, LN 43	0.000%	22.103%	0.000%	8.725%	16.762%	7.004%	0.118%	0.078%	0.000%	0.000%	45.209%	0.000%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT		6110	\$10,903	LN 1+DIRECT	\$0	\$2,693	\$0	\$1,465	\$1,902	\$922	\$22	\$9	\$0	\$0	\$3,890	\$0
8	GENERAL SUPPORT		6120	\$569,674	LN 1+DIRECT	\$0	\$140,706	\$0	\$76,535	\$99,352	\$48,199	\$1,174	\$463	\$0	\$0	\$203,245	\$0
9	TOTAL GENERAL SUPPORT EXP			\$580,577		\$0	\$143,399	\$0	\$78,000	\$101,253	\$49,122	\$1,197	\$471	\$0	\$0	\$207,135	\$0
10	% DISTRIBUTION			100.00%		0.000%	24.699%	0.000%	13.435%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.677%	0.000%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE		6210	\$295,332	LN 2+DIRECT	\$0	\$82,199	\$0	\$56,463	\$53,923	\$30,179	\$922	\$249	\$0	\$0	\$71,397	\$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	\$257,525	LN 2+DIRECT	\$0	\$71,676	\$0	\$49,235	\$47,020	\$26,315	\$804	\$218	\$0	\$0	\$62,258	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$552,857		\$0	\$153,875	\$0	\$105,698	\$100,942	\$56,494	\$1,725	\$467	\$0	\$0	\$133,655	\$0
16	% DISTRIBUTION			100.00%		0.000%	27.833%	0.000%	19.119%	18.258%	10.218%	0.312%	0.084%	0.000%	0.000%	24.175%	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	\$606,450	LN 6	\$0	\$134,044	\$0	\$52,912	\$101,654	\$42,479	\$718	\$476	\$0	\$0	\$274,167	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$606,450		\$0	\$134,044	\$0	\$52,912	\$101,654	\$42,479	\$718	\$476	\$0	\$0	\$274,167	\$0
26	% DISTRIBUTION			100.00%		0.000%	22.103%	0.000%	8.725%	16.762%	7.004%	0.118%	0.078%	0.000%	0.000%	45.209%	0.000%
27	TOTAL PLANT SPECIFIC EXPENSE			\$1,739,884		\$0	\$431,318	\$0	\$236,610	\$303,850	\$148,094	\$3,640	\$1,414	\$0	\$0	\$614,958	\$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			\$1,159,307		\$0	\$287,919	\$0	\$158,611	\$202,596	\$98,972	\$2,443	\$943	\$0	\$0	\$407,822	\$0
30	% DISTRIBUTION			100.00%		0.000%	24.835%	0.000%	13.682%	17.476%	8.537%	0.211%	0.081%	0.000%	0.000%	35.178%	0.000%

TYCOS Utelco, LLC

S-10,1of1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		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%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	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%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	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%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	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		\$975,669	LN 7+DIRECT	\$0	\$240,983	\$0	\$131,081	\$170,157	\$82,549	\$2,011	\$792	\$0	\$0	\$348,095	\$0
14	ACCESS / USF EXPENSE	6540		\$88,385	DIRECT	\$0	\$141,937	\$0	\$0	(\$53,552)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT	6560		\$128,224	S-3, LN 11	\$0	\$31,668	\$0	\$17,231	\$22,361	\$10,848	\$264	\$104	\$0	\$0	\$45,748	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$85,246	S-4, LN 53	\$0	\$39,377	\$0	\$0	\$24,019	\$15,335	\$0	\$0	\$0	\$0	\$6,515	\$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			\$1,349,543	S-4, LN 79	\$0	\$197,426	\$0	\$443,557	\$150,146	\$62,485	\$7,241	\$1,961	\$0	\$0	\$486,727	\$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			\$1,225,428	S-5, LN 43	\$0	\$270,853	\$0	\$106,923	\$205,405	\$85,833	\$1,451	\$962	\$0	\$0	\$554,001	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$2,788,440		\$0	\$539,324	\$0	\$567,711	\$401,930	\$174,501	\$8,956	\$3,027	\$0	\$0	\$1,092,991	\$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			\$2,788,440		\$0	\$539,324	\$0	\$567,711	\$401,930	\$174,501	\$8,956	\$3,027	\$0	\$0	\$1,092,991	\$0
25	% DISTRIBUTION			100.000%		0.000%	19.341%	0.000%	20.359%	14.414%	6.258%	0.321%	0.109%	0.000%	0.000%	39.197%	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		\$130,699	LN 5+DIRECT	\$0	\$32,280	\$0	\$17,561	\$22,793	\$11,058	\$270	\$106	\$0	\$0	\$46,631	\$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			\$130,699		\$0	\$32,280	\$0	\$17,561	\$22,793	\$11,058	\$270	\$106	\$0	\$0	\$46,631	\$0
32	% DISTRIBUTION			100.000%		0.000%	24.698%	0.000%	13.436%	17.439%	8.460%	0.206%	0.081%	0.000%	0.000%	35.678%	0.000%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$20,760	S-3, LN 11+DIR	\$0	\$5,127	\$0	\$2,789	\$3,620	\$1,756	\$43	\$17	\$0	\$0	\$7,407	\$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		\$32,058	S-5, LN 43+DIR	\$0	\$7,086	\$0	\$2,797	\$5,374	\$2,245	\$38	\$25	\$0	\$0	\$14,493	\$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			\$52,818		\$0	\$12,213	\$0	\$5,587	\$8,994	\$4,002	\$81	\$42	\$0	\$0	\$21,900	\$0

TYCOS Utelco, LLC

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CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		EAS	EXCHANGE	OTHER	
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
3	SUBSCRIBER LINE USE (SLU)			100.000%	INPUT	0.000%	15.270%	0.000%	0.000%	11.326%	4.738%	0.000%	0.000%	0.000%	68.668%	0.000%	
4	END USER BILLED REVENUE INCL CCL			100.000%	INPUT	0.000%	26.136%	0.000%	0.000%	7.802%	5.319%	0.000%	0.000%	0.000%	60.743%	0.000%	
5	IX CARRIER BILLED REVENUE			100.000%	INPUT	0.000%	40.742%	0.000%	7.128%	32.896%	14.281%	4.668%	0.285%	0.000%	0.000%	0.000%	
6	PAYSTATION REVENUE			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
7	BUSINESS OFFICE CONTACTS			100.000%	INPUT	0.000%	5.908%	0.000%	0.294%	18.569%	0.017%	0.252%	0.000%	0.000%	74.960%	0.000%	
8	BILLING INQUIRY CONTACTS			100.000%	INPUT	0.000%	6.370%	0.000%	0.181%	3.396%	0.000%	0.132%	0.000%	0.000%	89.921%	0.000%	
9	IX CARRIER SVC ORDER CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
10	IX CARRIER BILLING INQUIRY CONTACTS			0.000%	INPUT	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	
11	CARRIER ACCESS BILLING FACTOR			100.000%	INPUT	0.000%	42.555%	0.000%	7.445%	31.552%	13.697%	4.477%	0.274%	0.000%	0.000%	0.000%	
	CUSTOMER OPERATIONS EXPENSES																
12	MARKETING		6610	\$718,159	INPUT	\$0	\$192,718	\$0	\$24,669	\$104,557	\$48,052	\$16,159	\$984	\$0	\$0	\$331,021	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA		6621	\$9,929	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$9,146	\$0	\$0	\$0	\$0	\$0	\$783	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$1,357	DIRECT	\$0	\$62	\$0	\$0	\$1,138	\$0	\$0	\$0	\$0	\$0	\$157	\$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			\$46	LN 3	\$0	\$7	\$0	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$32	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$46		\$0	\$7	\$0	\$0	\$5	\$2	\$0	\$0	\$0	\$0	\$32	\$0
22	LOCAL BUSINESS OFFICE		6623		1												
23	- END USER SVC ORDER PROCESSING				1.1												
24	- PRESUBSCRIPTION			\$8,963	DIRECT	\$0	\$8,963	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER			\$60,748	LN 7	\$0	\$3,589	\$0	\$179	\$11,280	\$10	\$153	\$0	\$0	\$0	\$45,536	\$0
26	- END USER PAYMENT & COLLECTION			\$37,112	LN 4	\$0	\$9,699	\$0	\$0	\$2,895	\$1,974	\$0	\$0	\$0	\$0	\$22,543	\$0
27	- END USER BILLING INQUIRY			\$50,366	LN 8	\$0	\$3,209	\$0	\$91	\$1,710	\$0	\$67	\$0	\$0	\$0	\$45,289	\$0
28	- IX CARRIER SVC ORDER PROCESSING			\$0	LN 9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	- IX CARRIER PAYMENT & COLLECTION			\$0	LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	- IX CARRIER BILLING INQUIRY			\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	- COIN COLLECTION AND ADMINISTRATION			\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	SUBTOTAL LOCAL BUSINESS OFFICE			\$157,188		\$0	\$25,459	\$0	\$270	\$15,886	\$1,984	\$220	\$0	\$0	\$0	\$113,369	\$0
33	CUSTOMER SERVICES (REV ACCTG)		6623		2												
34	- MESSAGE PROCESSING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	- TOLL TICKET PROCESSING			\$5,739	AL-1,LN16	\$0	\$307	\$0	\$0	\$1,595	\$109	\$0	\$0	\$0	\$0	\$3,727	\$0
36	- LOCAL MESSAGE PROCESSING			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	- OTHER BILLING & COLLECTION			\$77,442	AL-1,LN18,LN19	\$0	\$23,097	\$0	\$0	\$25,430	\$1,742	\$0	\$0	\$0	\$0	\$27,173	\$0
38	- END USER COMMON LINE			\$4,076	DIRECT	\$0	\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)			\$38,010	LN 11	\$0	\$16,175	\$0	\$2,830	\$11,993	\$5,206	\$1,702	\$104	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$125,267		\$0	\$43,655	\$0	\$2,830	\$39,019	\$7,058	\$1,702	\$104	\$0	\$0	\$30,899	\$0
41	TOTAL CAT 1 AND CAT 2			\$282,455	LN 32+LN 40	\$0	\$69,115	\$0	\$3,099	\$54,905	\$9,042	\$1,922	\$104	\$0	\$0	\$144,268	\$0
42	% DISTRIBUTION			100.000%		0.000%	24.469%	0.000%	1.097%	19.439%	3.201%	0.680%	0.037%	0.000%	0.000%	51.077%	0.000%
43	ALL OTHER CUSTOMER SERVICE		6623	\$78,005	LN 42+DIRECT	\$0	\$30,211	\$0	\$694	\$12,300	\$2,026	\$430	\$23	\$0	\$0	\$32,320	\$0
44	TOTAL SERVICES EXPENSE			\$371,791		\$0	\$99,395	\$0	\$3,794	\$77,494	\$11,070	\$2,352	\$127	\$0	\$0	\$177,559	\$0
45	% DISTRIBUTION			100.000%		0.000%	26.734%	0.000%	1.020%	20.844%	2.977%	0.633%	0.034%	0.000%	0.000%	47.758%	0.000%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$1,089,950	LN 12+LN 44	\$0	\$292,113	\$0	\$28,463	\$182,051	\$59,122	\$18,511	\$1,111	\$0	\$0	\$508,580	\$0
47	% DISTRIBUTION			100.000%		0.000%	26.801%	0.000%	2.611%	16.703%	5.424%	1.698%	0.102%	0.000%	0.000%	46.661%	0.000%

TYCOS Utelco, LLC

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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		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
SEPARATION FACTORS																	
1	BIG THREE EXPENSES			100.00%	S-3, LN 4	0.000%	25.458%	0.000%	9.866%	17.203%	7.462%	0.712%	0.088%	0.000%	0.000%	39.211%	0.000%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2, LN 10	0.000%	24.699%	0.000%	13.436%	17.440%	8.461%	0.206%	0.081%	0.000%	0.000%	35.678%	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			100.00%	S-6, LN 36	0.000%	76.320%	0.000%	0.000%	0.000%	23.680%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2, LN33 - LN32	0.000%	21.189%	0.000%	16.383%	15.613%	6.941%	0.253%	0.096%	0.000%	0.000%	39.526%	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			\$9,474	DIRECT	\$0	\$9,474	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$1,554,794	LN 1	\$0	\$395,825	\$0	\$153,389	\$267,480	\$116,018	\$11,072	\$1,372	\$0	\$0	\$609,637	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$1,564,267		\$0	\$405,299	\$0	\$153,389	\$267,480	\$116,018	\$11,072	\$1,372	\$0	\$0	\$609,637	\$0
14	% DISTRIBUTION			100.00%		0.000%	25.910%	0.000%	9.806%	17.099%	7.417%	0.708%	0.088%	0.000%	0.000%	38.973%	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			\$9,401,293	RECORDS	\$0	\$2,311,455	\$0	\$1,297,281	\$1,458,033	\$665,801	\$46,972	\$8,771	\$0	\$0	\$3,612,979	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$8,597,779	VARIOUS	\$0	\$2,139,979	\$0	\$1,164,631	\$1,333,167	\$610,317	\$44,971	\$8,004	\$0	\$0	\$3,296,710	\$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.			(\$340)	LN 6+DIRECT	\$0	(\$72)	\$0	(\$56)	(\$53)	(\$24)	(\$1)	(\$0)	\$0	\$0	(\$134)	\$0
27	NET TAXABLE INCOME			\$803,853		\$0	\$171,548	\$0	\$132,706	\$124,918	\$55,507	\$2,002	\$768	\$0	\$0	\$316,404	\$0
28	% DISTRIBUTION			100.00%		0.000%	21.341%	0.000%	16.509%	15.540%	6.905%	0.249%	0.095%	0.000%	0.000%	39.361%	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		(\$130,293)	LN 28	\$0	(\$27,811)	\$0	(\$21,505)	(\$20,250)	(\$8,999)	(\$325)	(\$124)	\$0	\$0	(\$51,279)	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$1,510	LN 28	\$0	\$322	\$0	\$249	\$235	\$104	\$4	\$1	\$0	\$0	\$594	\$0
33	OPERATING TAXES - OTHER	7240		\$267,363	LN 2+DIRECT	\$0	\$68,938	\$0	\$35,402	\$45,957	\$22,295	\$543	\$214	\$0	\$0	\$94,014	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$24,403)	LN 28	\$0	(\$5,209)	\$0	(\$4,028)	(\$3,793)	(\$1,686)	(\$61)	(\$23)	\$0	\$0	(\$9,604)	\$0
35	TOTAL OPERATING TAXES			\$114,177		\$0	\$36,240	\$0	\$10,119	\$22,149	\$11,715	\$162	\$68	\$0	\$0	\$33,725	\$0

TYCOS Utelco, LLC

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DEVELOPMENT OF ALLOCATION RATIOS

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LN	ALLOCATION RATIOS	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	ALLOCATED LOOPS - COE	\$9,670	SPF	\$0	\$2,402	\$0	\$9	\$1,821	\$761	\$3	\$0	\$0	\$0	\$4,673	\$0
2	PERCENT DISTRIBUTION	100.000%		0.000%	24.844%	0.000%	0.093%	18.832%	7.874%	0.031%	0.000%	0.000%	0.000%	48.325%	0.000%
3	ALLOCATED LOOPS - CWF	\$9,670	SPF	\$0	\$2,402	\$0	\$9	\$1,821	\$761	\$3	\$0	\$0	\$0	\$4,673	\$0
4	PERCENT DISTRIBUTION	100.000%		0.000%	24.844%	0.000%	0.093%	18.832%	7.874%	0.031%	0.000%	0.000%	0.000%	48.325%	0.000%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	\$1,667	TOLL MOU	\$0	\$784	\$0	\$5	\$582	\$243	\$2	\$0	\$0	\$0	\$51	\$0
6	PERCENT DISTRIBUTION	100.000%		0.000%	47.062%	0.000%	0.270%	34.919%	14.598%	0.090%	0.000%	0.000%	0.000%	3.062%	0.000%
7	ALLOCATED CIRCUIT MILES - CWF	\$26,432	CMM	\$0	\$12,513	\$0	\$107	\$9,285	\$3,881	\$49	\$0	\$0	\$0	\$596	\$0
8	PERCENT DISTRIBUTION	100.000%		0.000%	47.343%	0.000%	0.406%	35.128%	14.685%	0.184%	0.000%	0.000%	0.000%	2.255%	0.000%
9	ALLOCATED WIDEBAND LOOPS	\$539	WB CKTS	\$0	\$0	\$0	\$264	\$0	\$0	\$8	\$7	\$0	\$0	\$260	\$0
10	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	48.932%	0.000%	0.000%	1.486%	1.300%	0.000%	0.000%	48.282%	0.000%
11	ALLOCATED WBD CHANNELS (CKTS)	\$612	WB CKTS	\$0	\$0	\$0	\$337	\$0	\$0	\$4	\$4	\$0	\$0	\$267	\$0
12	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	55.129%	0.000%	0.000%	0.654%	0.572%	0.000%	0.000%	43.645%	0.000%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	\$345	WB CKTS Less	\$0	\$0	\$0	\$337	\$0	\$0	\$4	\$4	\$0	\$0	\$0	\$0
14	PERCENT DISTRIBUTION	100.000%		0.000%	0.000%	0.000%	97.825%	0.000%	0.000%	1.160%	1.015%	0.000%	0.000%	0.000%	0.000%
15	ALLOCATED TOLL MESSAGES (SP + RC)	\$230,560	DIRECT	\$0	\$12,350	\$0	\$0	\$64,094	\$4,391	\$0	\$0	\$0	\$0	\$149,725	\$0
16	PERCENT DISTRIBUTION	100.000%		0.000%	5.357%	0.000%	0.000%	27.799%	1.904%	0.000%	0.000%	0.000%	0.000%	64.940%	0.000%
17	ALLOCATED USERS	\$20,520		\$0	\$1,158	\$0	\$0	\$6,010	\$412	\$0	\$0	\$0	\$0	\$12,940	\$0
18	PERCENT DISTRIBUTION	100.000%		0.000%	5.643%	0.000%	0.000%	29.288%	2.008%	0.000%	0.000%	0.000%	0.000%	63.060%	0.000%
19	OB&C ALLOCATION	100.000%		0.000%	5.643%	0.000%	0.000%	29.288%	2.008%	0.000%	0.000%	0.000%	0.000%	63.060%	0.000%

CWC-1

CASH WORKING CAPITAL WORKSHEET

CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	
				INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	PLANT SPECIFIC EXPENSES	\$1,739,884	S-9, LN 27	\$0	\$431,318	\$0	\$236,610	\$303,850	\$148,094	\$3,640	\$1,414	\$0	\$0	\$614,958	\$0
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$1,064,054	VARIOUS	\$0	\$382,920	\$0	\$131,081	\$116,605	\$82,549	\$2,011	\$792	\$0	\$0	\$348,095	\$0
3	CUSTOMER OPERATIONS EXP - MARKETING	\$718,159	S-11, LN 12	\$0	\$192,718	\$0	\$24,669	\$104,557	\$48,052	\$16,159	\$984	\$0	\$0	\$331,021	\$0
4	CUSTOMER OPERATIONS EXP - SERVICES	\$371,791	S-11, LN 44	\$0	\$99,395	\$0	\$3,794	\$77,494	\$11,070	\$2,352	\$127	\$0	\$0	\$177,559	\$0
5	CORPORATE OPERATIONS EXPENSE	\$1,564,267	S-12, LN 13	\$0	\$405,299	\$0	\$153,389	\$267,480	\$116,018	\$11,072	\$1,372	\$0	\$0	\$609,637	\$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)	(\$130,293)	S-12, LN 29 + 31	\$0	(\$27,811)	\$0	(\$21,505)	(\$20,250)	(\$8,999)	(\$325)	(\$124)	\$0	\$0	(\$51,279)	\$0
10	STATE INCOME TAX (ACTUAL)	\$1,510	S-12, LN 32	\$0	\$322	\$0	\$249	\$235	\$104	\$4	\$1	\$0	\$0	\$594	\$0
11	OTHER OPERATING TAX	\$267,363	S-12, LN 33	\$0	\$68,938	\$0	\$35,402	\$45,957	\$22,295	\$543	\$214	\$0	\$0	\$94,014	\$0
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$7,460	RECORDS	\$0	\$0	\$0	\$0	\$613	\$672	\$23	\$88	\$0	\$0	\$6,064	\$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	\$5,604,196		\$0	\$1,553,099	\$0	\$563,690	\$896,540	\$419,856	\$35,480	\$4,869	\$0	\$0	\$2,130,663	\$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	\$230,310		\$0	\$63,826	\$0	\$23,165	\$36,844	\$17,254	\$1,458	\$200	\$0	\$0	\$87,562	\$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	\$230,310		\$0	\$63,826	\$0	\$23,165	\$36,844	\$17,254	\$1,458	\$200	\$0	\$0	\$87,562	\$0

TYCOS Utelco, LLC

	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	\$137,337	\$0	\$0	\$0	\$0	\$0	(\$194,119)	\$0	\$0	\$21,799
48	POST MAG REVENUE REQUIREMENT	\$3,830,161	\$1,736,276	\$0	\$0	\$0	\$0	\$1,598,939	\$0	\$892,987	\$0	\$609,286

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 TERM	SPECIAL ACCESS CHANNEL	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	OPERATOR
1		NET INVESTMENT FOR SETTLEMENTS	\$2,788,106	(NOTE A)	\$0	\$1,220,120	\$260,004	\$0	\$0	\$18,113	\$6,502	\$69,590	\$261,082	\$266,469	\$200,650	\$451	\$485,123	\$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	\$313,662	LN 1*LN 2	\$0	\$137,264	\$29,250	\$0	\$0	\$2,038	\$732	\$7,829	\$29,372	\$29,978	\$22,573	\$51	\$54,576	\$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	\$313,662	LN 3-LN 4	\$0	\$137,264	\$29,250	\$0	\$0	\$2,038	\$732	\$7,829	\$29,372	\$29,978	\$22,573	\$51	\$54,576	\$0
6		FEDERAL INCOME TAX	\$168,964	LN 30	\$0	\$73,938	\$15,766	\$0	\$0	\$1,098	\$394	\$4,217	\$15,821	\$16,147	\$12,159	\$27	\$29,396	\$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	\$168,964	LN 6-LN 7	\$0	\$73,938	\$15,766	\$0	\$0	\$1,098	\$394	\$4,217	\$15,821	\$16,147	\$12,159	\$27	\$29,396	\$0
9		STATE AND LOCAL INCOME TAX	\$41,409	LN 36	\$0	\$18,120	\$3,864	\$0	\$0	\$269	\$97	\$1,033	\$3,877	\$3,957	\$2,980	\$7	\$7,204	\$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	\$41,409	LN 9-LN 10	\$0	\$18,120	\$3,864	\$0	\$0	\$269	\$97	\$1,033	\$3,877	\$3,957	\$2,980	\$7	\$7,204	\$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	\$3,306,126	A-8, LN 20	\$0	\$1,369,617	\$550,310	\$0	\$136	\$18,824	\$6,164	\$70,799	\$257,824	\$274,953	\$188,363	\$72,826	\$496,310	\$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	\$3,830,161		\$0	\$1,598,939	\$599,190	\$0	\$136	\$22,228	\$7,386	\$83,879	\$306,894	\$325,035	\$226,076	\$72,911	\$587,487	\$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	\$3,830,161	LN16+LN18	\$0	\$1,598,939	\$599,190	\$0	\$136	\$22,228	\$7,386	\$83,879	\$306,894	\$325,035	\$226,076	\$72,911	\$587,487	\$0
		SPECIAL ACCESS INCLUDING WBI																
		OPTIONAL GROSS UP INCOME TAX CALCULATION																
20		RETURN ON INVESTMENT	\$313,662	LN 3	\$0	\$137,264	\$29,250	\$0	\$0	\$2,038	\$732	\$7,829	\$29,372	\$29,978	\$22,573	\$51	\$54,576	\$0
21		INTEREST AND RELATED ITEMS	\$0	A-12,14+16-15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$128)	A-12, LN 21	\$0	(\$50)	(\$29)	\$0	\$0	(\$1)	(\$0)	(\$3)	(\$10)	(\$9)	(\$9)	(\$0)	(\$17)	\$0
23		TOTAL INCOME ADJUSTMENTS	(\$128)	LN21+LN22	\$0	(\$50)	(\$29)	\$0	\$0	(\$1)	(\$0)	(\$3)	(\$10)	(\$9)	(\$9)	(\$0)	(\$17)	\$0
24		RETURN LESS INCOME ADJ	\$313,790	LN20-LN23	\$0	\$137,313	\$29,280	\$0	\$0	\$2,038	\$732	\$7,831	\$29,382	\$29,987	\$22,582	\$51	\$54,593	\$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	\$313,790		\$0	\$137,313	\$29,280	\$0	\$0	\$2,038	\$732	\$7,831	\$29,382	\$29,987	\$22,582	\$51	\$54,593	\$0
27		FEDERAL TAXABLE INCOME	\$313,790		\$0	\$137,313	\$29,280	\$0	\$0	\$2,038	\$732	\$7,831	\$29,382	\$29,987	\$22,582	\$51	\$54,593	\$0
28	0.35	FEDERAL INCOME TAX	\$168,964	LN 27*FTR	\$0	\$73,938	\$15,766	\$0	\$0	\$1,098	\$394	\$4,217	\$15,821	\$16,147	\$12,159	\$27	\$29,396	\$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	\$168,964	LN28-LN29	\$0	\$73,938	\$15,766	\$0	\$0	\$1,098	\$394	\$4,217	\$15,821	\$16,147	\$12,159	\$27	\$29,396	\$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	\$482,753		\$0	\$211,252	\$45,046	\$0	\$0	\$3,136	\$1,126	\$12,048	\$45,203	\$46,134	\$34,741	\$78	\$83,990	\$0
33		STATE TAXABLE INCOME	\$482,753		\$0	\$211,252	\$45,046	\$0	\$0	\$3,136	\$1,126	\$12,048	\$45,203	\$46,134	\$34,741	\$78	\$83,990	\$0
34	0.079	STATE INCOME TAX	\$41,409	LN 33*STR	\$0	\$18,120	\$3,864	\$0	\$0	\$269	\$97	\$1,033	\$3,877	\$3,957	\$2,980	\$7	\$7,204	\$0
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$41,409	LN34-LN35	\$0	\$18,120	\$3,864	\$0	\$0	\$269	\$97	\$1,033	\$3,877	\$3,957	\$2,980	\$7	\$7,204	\$0
37		FEDERAL TAX AT MAXIMUM RATE	\$161,649		\$0	\$70,737	\$15,084	\$0	\$0	\$1,050	\$377	\$4,034	\$15,136	\$15,448	\$11,633	\$26	\$28,124	\$0
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$14,199)		\$0	(\$6,213)	(\$1,325)	\$0	\$0	(\$92)	(\$33)	(\$354)	(\$1,329)	(\$1,357)	(\$1,022)	(\$2)	(\$2,470)	\$0

TYCOS Utelco, LLC

A-2.1of1 SUMMARY OF TELEPHONE PLANT AND RESERVES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE			COMMON TRANSPORT			SPECIAL ACCESS		CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
							SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	CHANNEL TERM	CHANNEL TERM						
NET INVESTMENT SUMMARY																			
1	2110	GENERAL SUPPORT FACILITIES	\$1,318,155	A-3,LN 4	\$0	\$514,797	\$302,213	\$0	\$0	\$6,430	\$2,888	\$26,189	\$103,760	\$94,586	\$89,131	\$1,864	\$176,296	\$0	
2	2210	CENTRAL OFFICE SWITCHING	\$4,375,162	A-4,LN 21+25	\$0	\$0	\$4,375,162	\$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	\$6,257,270	A-4,LN 41	\$0	\$1,562,184	\$0	\$0	\$0	\$93,085	\$0	\$271,979	\$703,287	\$1,369,361	\$0	\$0	\$2,257,374	\$0	
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
6	2410	CABLE AND WIRE FACILITIES	\$8,423,771	A-5,LN 21	\$0	\$5,890,607	\$0	\$0	\$0	\$0	\$41,816	\$107,171	\$798,878	\$0	\$1,290,365	\$0	\$294,935	\$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	\$186,080	A-3,LN 15	\$0	\$72,768	\$42,718	\$0	\$0	\$909	\$408	\$3,702	\$14,667	\$13,371	\$12,599	\$17	\$24,921	\$0	
9		TOTAL PLANT IN SERVICE	\$20,560,439		\$0	\$8,040,355	\$4,720,093	\$0	\$0	\$100,424	\$45,112	\$409,041	\$1,620,593	\$1,477,318	\$1,392,095	\$1,881	\$2,753,526	\$0	
10		% DISTRIBUTION	100.000%		0.000%	39.106%	22.957%	0.000%	0.000%	0.488%	0.219%	1.989%	7.882%	7.185%	6.771%	0.009%	13.392%	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	\$430,313	A-6,LN 13	\$0	\$168,267	\$98,770	\$0	\$0	\$2,102	\$944	\$8,563	\$33,922	\$30,928	\$29,133	\$39	\$57,644	\$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.	\$20,990,752		\$0	\$8,208,622	\$4,818,864	\$0	\$0	\$102,526	\$46,056	\$417,604	\$1,654,515	\$1,508,246	\$1,421,228	\$1,921	\$2,811,170	\$0	
16		% DISTRIBUTION	100.000%		0.000%	39.106%	22.957%	0.000%	0.000%	0.488%	0.219%	1.989%	7.882%	7.185%	6.771%	0.009%	13.392%	0.000%	
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$18,165,262	A-7,LN 9	\$0	\$6,974,211	\$4,550,003	\$0	\$0	\$84,225	\$39,475	\$347,264	\$1,390,508	\$1,239,020	\$1,218,139	\$1,473	\$2,320,945	\$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	\$189,398	A-7,LN 28	\$0	\$73,738	\$43,757	\$0	\$0	\$930	\$413	\$3,774	\$14,907	\$13,679	\$12,732	\$10	\$25,459	\$0	
23	VAR	CUST. DEP., DEF. CRS-NET & L-T LIAB.	\$0	A-7, LNS 30-36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		NET TELEPHONE PLANT	\$2,636,092		\$0	\$1,160,673	\$225,104	\$0	\$0	\$17,371	\$6,169	\$66,566	\$249,100	\$255,548	\$190,358	\$437	\$464,766	\$0	
25		% DISTRIBUTION	100.000%		0.000%	44.030%	8.539%	0.000%	0.000%	0.659%	0.234%	2.525%	9.450%	9.694%	7.221%	0.017%	17.631%	0.000%	
26	1220	MATERIALS AND SUPPLIES	\$64,998	A-3,LN 16	\$0	\$25,418	\$14,922	\$0	\$0	\$317	\$143	\$1,293	\$5,123	\$4,670	\$4,401	\$6	\$8,705	\$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	\$87,016	A-3,LN 10	\$0	\$34,029	\$19,978	\$0	\$0	\$425	\$191	\$1,731	\$6,858	\$6,251	\$5,892	\$8	\$11,652	\$0	
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$2,788,106		\$0	\$1,220,120	\$260,004	\$0	\$0	\$18,113	\$6,502	\$69,590	\$261,082	\$266,469	\$200,650	\$451	\$485,123	\$0	
32		% DISTRIBUTION	100.000%		0.000%	43.762%	9.325%	0.000%	0.000%	0.650%	0.233%	2.496%	9.364%	9.557%	7.197%	0.016%	17.400%	0.000%	

TYCOS Utelco, LLC

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
BASIS FOR GENERAL SUPPORT FACILITIES																		
1a		CENTRAL OFFICE EQUIPMENT	\$10,632,433	A-4, LN 42	\$0	\$1,562,184	\$4,375,162	\$0	\$0	\$93,085	\$0	\$271,979	\$703,287	\$1,369,361	\$0	\$0	\$2,257,374	\$0
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$8,423,771	A-5, LN 23	\$0	\$5,890,607	\$0	\$0	\$0	\$0	\$41,816	\$107,171	\$798,878	\$0	\$1,290,365	\$0	\$294,935	\$0
1d		TOTAL	\$19,056,204		\$0	\$7,452,791	\$4,375,162	\$0	\$0	\$93,085	\$41,816	\$379,150	\$1,502,165	\$1,369,361	\$1,290,365	\$0	\$2,552,309	\$0
1e		% DISTRIBUTION	100.000%		0.000%	39.110%	22.959%	0.000%	0.000%	0.488%	0.219%	1.990%	7.883%	7.186%	6.771%	0.000%	13.394%	0.000%
2110 GENERAL SUPPORT ASSETS																		
2		ALLOCATED	\$1,266,436	LN 1e	\$0	\$495,298	\$290,767	\$0	\$0	\$6,186	\$2,779	\$25,197	\$99,830	\$91,004	\$85,755	\$0	\$169,619	\$0
3		GENERAL PURPOSE COMPUTERS	\$51,719	LN 1e & DIRECT	\$0	\$19,498	\$11,447	\$0	\$0	\$244	\$109	\$992	\$3,930	\$3,582	\$3,376	\$1,864	\$6,677	\$0
4		TOTAL GENERAL SUPPORT ASSETS	\$1,318,155		\$0	\$514,797	\$302,213	\$0	\$0	\$6,430	\$2,888	\$26,189	\$103,760	\$94,586	\$89,131	\$1,864	\$176,296	\$0
5		% DISTRIBUTION	100.000%		0.000%	39.054%	22.927%	0.000%	0.000%	0.488%	0.219%	1.987%	7.872%	7.176%	6.762%	0.141%	13.374%	0.000%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$20,374,358		\$0	\$7,967,587	\$4,677,375	\$0	\$0	\$99,515	\$44,704	\$405,339	\$1,605,926	\$1,463,947	\$1,379,496	\$1,864	\$2,728,605	\$0
7		% DISTRIBUTION	100.000%		0.000%	39.106%	22.957%	0.000%	0.000%	0.488%	0.219%	1.989%	7.882%	7.185%	6.771%	0.009%	13.392%	0.000%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, IOT, CWF, GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$20,374,358		\$0	\$7,967,587	\$4,677,375	\$0	\$0	\$99,515	\$44,704	\$405,339	\$1,605,926	\$1,463,947	\$1,379,496	\$1,864	\$2,728,605	\$0
10		% DISTRIBUTION	100.000%		0.000%	39.106%	22.957%	0.000%	0.000%	0.488%	0.219%	1.989%	7.882%	7.185%	6.771%	0.009%	13.392%	0.000%
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	\$0
14		TOTAL	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	2690	INTANGIBLE ASSETS	\$186,080	LN 10	\$0	\$72,768	\$42,718	\$0	\$0	\$909	\$408	\$3,702	\$14,667	\$13,371	\$12,599	\$17	\$24,921	\$0
16	1220	MATERIALS AND SUPPLIES	\$64,998	LN 10	\$0	\$25,418	\$14,922	\$0	\$0	\$317	\$143	\$1,293	\$5,123	\$4,670	\$4,401	\$6	\$8,705	\$0
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$13,194,521		\$0	\$7,967,587	\$4,677,375	\$0	\$0	\$99,515	\$44,704	\$405,339	\$0	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.000%		0.000%	60.386%	35.449%	0.000%	0.000%	0.754%	0.339%	3.072%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$11,603,413		\$0	\$0	\$4,375,162	\$0	\$0	\$93,085	\$41,816	\$379,150	\$1,502,165	\$1,369,361	\$1,290,365	\$0	\$2,552,309	\$0
24		% DISTRIBUTION	100.000%		0.000%	0.000%	37.06%	0.000%	0.000%	0.802%	0.360%	3.268%	12.946%	11.801%	11.121%	0.000%	21.996%	0.000%



TYCOS Utelco, LLC

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE		TRAFFIC SENSITIVE			SPECIAL ACCESS				MILEAGE FACILITY	B&C	WBI	OPERATOR	
					IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	CHANNEL TERM					
28	2230	CENTRAL OFFICE TRANSMISSION																
29		WIDEBAND AND WBI	\$2,813,801	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$556,428	\$0	\$0	\$0	\$2,257,374	\$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)	\$80,509	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$80,509	\$0	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$1,709,044	LN 4/DIRECT	\$0	\$1,562,184	\$0	\$0	\$0	\$0	\$0	\$0	\$146,860	\$0	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT																
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$1,595,994	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$0	\$35,162	\$0	\$271,979	\$0	\$1,288,852	\$0	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		NON ACCESS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		TOTAL IX CIRCUIT	\$1,595,994		\$0	\$0	\$0	\$0	\$0	\$35,162	\$0	\$271,979	\$0	\$1,288,852	\$0	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$57,923	DIRECT	\$0	\$0	\$0	\$0	\$0	\$57,923	\$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	\$6,257,270		\$0	\$1,562,184	\$0	\$0	\$0	\$93,085	\$0	\$271,979	\$703,287	\$1,369,361	\$0	\$0	\$2,257,374	\$0
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$10,632,433		\$0	\$1,562,184	\$4,375,162	\$0	\$0	\$93,085	\$0	\$271,979	\$703,287	\$1,369,361	\$0	\$0	\$2,257,374	\$0
43		% DISTRIBUTION	100.000%		0.000%	14.693%	41.149%	0.000%	0.000%	0.875%	0.000%	2.558%	6.615%	12.879%	0.000%	0.000%	21.231%	0.000%
COE RATIOS																		
44		OPERATOR SYSTEMS	0.000%	LN 17	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
45		TANDEM SWITCHING	0.000%	LN 21	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
46		LOCAL SWITCHING	100.000%	LN 25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
47		CENTRAL OFFICE SWITCHING	100.000%	LN 21+25	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
48		CENTRAL OFFICE TRANSMISSION	100.000%	LN 41	0.000%	24.966%	0.000%	0.000%	0.000%	1.488%	0.000%	4.347%	11.240%	21.884%	0.000%	0.000%	36.076%	0.000%

TYCOS Utelco, LLC

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE 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%	14.51%	85.49%	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	\$5,912,690	LN 1/DIRECT	\$0	\$5,890,607	\$0	\$0	\$0	\$0	\$0	\$0	\$22,084	\$0	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$1,071,729	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$776,794	\$0	\$0	\$0	\$294,935	\$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	\$1,289,290	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,289,290	\$0	\$0	\$0
17a		IX TRUNK - ACCESS	\$126,440	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$18,195	\$107,171	\$0	\$0	\$1,075	\$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	\$23,621	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$23,621	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$8,423,771		\$0	\$5,890,607	\$0	\$0	\$0	\$0	\$41,816	\$107,171	\$798,878	\$0	\$1,290,365	\$0	\$294,935	\$0
22		% DISTRIBUTION	100.000%		0.000%	69.928%	0.000%	0.000%	0.000%	0.000%	0.496%	1.272%	9.484%	0.000%	15.318%	0.000%	3.501%	0.000%
23		TOTAL CABLE & WIRE FACILITIES	\$8,423,771		\$0	\$5,890,607	\$0	\$0	\$0	\$0	\$41,816	\$107,171	\$798,878	\$0	\$1,290,365	\$0	\$294,935	\$0
24		% DISTRIBUTION	100.000%		0.000%	69.928%	0.000%	0.000%	0.000%	0.000%	0.496%	1.272%	9.484%	0.000%	15.318%	0.000%	3.501%	0.000%







TYCOS Utelco, LLC

A-9,1of1

PLANT SPECIFIC EXPENSE ALLOCATION

A-9,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR	
1		BASIS FOR NETWORK SUPPORT EXPENSE																
2		GEN SUPPORT, COE, IOT AND C&WF	\$20,374,358	VARIOUS	\$0	\$7,967,587	\$4,677,375	\$0	\$0	\$99,515	\$44,704	\$405,339	\$1,605,926	\$1,463,947	\$1,379,496	\$1,864	\$2,728,605	\$0
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		TOTAL	\$20,374,358		\$0	\$7,967,587	\$4,677,375	\$0	\$0	\$99,515	\$44,704	\$405,339	\$1,605,926	\$1,463,947	\$1,379,496	\$1,864	\$2,728,605	\$0
4		% DISTRIBUTION	100.000%		0.000%	39.106%	22.957%	0.000%	0.000%	0.488%	0.219%	1.989%	7.882%	7.185%	6.771%	0.009%	13.392%	0.000%
5		PLANT SPECIFIC EXPENSES																
6	6110	GENERAL SUPPORT EXPENSE																
7	6120	NETWORK SUPPORT	\$4,200	LN 4	\$0	\$1,643	\$964	\$0	\$0	\$21	\$9	\$84	\$331	\$302	\$284	\$0	\$562	\$0
8		GENERAL SUPPORT	\$216,878	A-3, LN 5	\$0	\$84,703	\$49,727	\$0	\$0	\$1,058	\$475	\$4,309	\$17,071	\$15,560	\$14,665	\$307	\$29,003	\$0
9		TOTAL GENERAL SUPPORT EXP	\$221,078		\$0	\$86,345	\$50,692	\$0	\$0	\$1,078	\$484	\$4,392	\$17,402	\$15,862	\$14,950	\$307	\$29,565	\$0
9		% DISTRIBUTION	100.000%		0.000%	39.056%	22.929%	0.000%	0.000%	0.488%	0.219%	1.987%	7.871%	7.175%	6.762%	0.139%	13.373%	0.000%
10		CENTRAL OFFICE EXPENSE																
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$138,662	A-4, LN 47	\$0	\$0	\$138,662	\$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	\$120,911	A-4, LN 48	\$0	\$30,186	\$0	\$0	\$0	\$1,799	\$0	\$5,255	\$13,591	\$26,460	\$0	\$0	\$43,619	\$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	\$259,574		\$0	\$30,186	\$138,662	\$0	\$0	\$1,799	\$0	\$5,255	\$13,591	\$26,460	\$0	\$0	\$43,619	\$0
16		% DISTRIBUTION	100.000%		0.000%	11.629%	53.419%	0.000%	0.000%	0.693%	0.000%	2.025%	5.236%	10.194%	0.000%	0.000%	16.804%	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	\$186,956	A-5, LN 22	\$0	\$130,738	\$0	\$0	\$0	\$0	\$928	\$2,379	\$17,729	\$0	\$28,638	\$0	\$6,546	\$0
25		TOTAL PLANT SPECIFIC EXPENSE	\$667,608		\$0	\$247,269	\$189,354	\$0	\$0	\$2,877	\$1,413	\$12,026	\$48,722	\$42,323	\$43,588	\$307	\$79,730	\$0
26		% DISTRIBUTION	100.000%		0.000%	37.038%	28.363%	0.000%	0.000%	0.431%	0.212%	1.801%	7.298%	6.339%	6.529%	0.046%	11.943%	0.000%

TYCOS Utelco, LLC

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE FACILITY	B&C	WBI	OPERATOR	
1		CENTRAL OFFICE EQUIPMENT	\$10,632,433	A-4, LN 38	\$0	\$1,562,184	\$4,375,162	\$0	\$0	\$93,085	\$0	\$271,979	\$703,287	\$1,369,361	\$0	\$0	\$2,257,374	\$0
2		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$8,423,771	A-5, LN 21	\$0	\$5,890,607	\$0	\$0	\$0	\$0	\$41,816	\$107,171	\$798,878	\$0	\$1,290,365	\$0	\$294,935	\$0
4		TOTAL	\$19,056,204		\$0	\$7,452,791	\$4,375,162	\$0	\$0	\$93,085	\$41,816	\$379,150	\$1,502,165	\$1,369,361	\$1,290,365	\$0	\$2,552,309	\$0
5		% DISTRIBUTION	100.000%		0.000%	39.110%	22.959%	0.000%	0.000%	0.488%	0.219%	1.990%	7.883%	7.186%	6.771%	0.000%	13.394%	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	\$372,120	LN 5	\$0	\$145,539	\$85,443	\$0	\$0	\$1,817	\$817	\$7,403	\$29,332	\$26,736	\$25,199	\$0	\$49,834	\$0
8	6540	ACCESS / USF EXPENSE	\$141,937	DIRECT	\$0	\$141,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6560	DEPRECIATION EXPENSE																
10		GENERAL SUPPORT	\$48,899	A-3, LN 5	\$0	\$19,096	\$11,210	\$0	\$0	\$239	\$107	\$972	\$3,849	\$3,510	\$3,306	\$69	\$6,541	\$0
11		CENTRAL OFFICE SWITCHING EQUIPMENT	\$39,377	A-4, LN 47	\$0	\$0	\$39,377	\$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	\$640,983	A-4, LN 48	\$0	\$160,029	\$0	\$0	\$0	\$9,536	\$0	\$27,861	\$72,039	\$140,276	\$0	\$0	\$231,243	\$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	\$377,776	A-5, LN 22	\$0	\$264,172	\$0	\$0	\$0	\$0	\$1,875	\$4,806	\$35,827	\$0	\$57,868	\$0	\$13,227	\$0
17		TOTAL DEP EXP - PLANT IN SERVICE	\$1,107,035		\$0	\$443,297	\$50,586	\$0	\$0	\$9,774	\$1,982	\$33,639	\$111,715	\$143,785	\$61,175	\$69	\$251,011	\$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	\$1,107,035		\$0	\$443,297	\$50,586	\$0	\$0	\$9,774	\$1,982	\$33,639	\$111,715	\$143,785	\$61,175	\$69	\$251,011	\$0
20		% DISTRIBUTION	100.000%		0.000%	40.044%	4.570%	0.000%	0.000%	0.883%	0.179%	3.039%	10.091%	12.988%	5.526%	0.006%	22.674%	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	\$50,770	A-3, LN 10	\$0	\$19,855	\$11,656	\$0	\$0	\$248	\$111	\$1,010	\$4,001	\$3,647	\$3,438	\$5	\$6,798	\$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	\$50,770		\$0	\$19,855	\$11,656	\$0	\$0	\$248	\$111	\$1,010	\$4,001	\$3,647	\$3,438	\$5	\$6,798	\$0
28		% DISTRIBUTION	100.000%		0.000%	39.107%	22.959%	0.000%	0.000%	0.488%	0.219%	1.989%	7.882%	7.184%	6.771%	0.009%	13.391%	0.000%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$1,671,861		\$0	\$750,627	\$147,686	\$0	\$0	\$11,840	\$2,910	\$42,052	\$145,049	\$174,169	\$89,811	\$74	\$307,644	\$0
30		% DISTRIBUTION	100.000%		0.000%	44.898%	8.834%	0.000%	0.000%	0.708%	0.174%	2.515%	8.676%	10.418%	5.372%	0.004%	18.401%	0.000%
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/	GEN SUPPORT ASSETS	\$7,917	A-3, LN 5	\$0	\$3,092	\$1,815	\$0	\$0	\$39	\$17	\$157	\$623	\$568	\$535	\$11	\$1,059	\$0
32	5240/7100/	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/	CABLE & WIRE FACILITIES	\$9,883	A-5, LN 22	\$0	\$6,911	\$0	\$0	\$0	\$0	\$49	\$126	\$937	\$0	\$1,514	\$0	\$346	\$0
34	5240/7100/	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$17,800		\$0	\$10,003	\$1,815	\$0	\$0	\$39	\$66	\$283	\$1,560	\$568	\$2,049	\$11	\$1,405	\$0

TYCOS Utelco, LLC

A-11,1of1

CUSTOMER OPERATIONS EXPENSE ALLOCATION

A-11,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT TERM	SPECIAL ACCESS CHANNEL	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	OPERATOR
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$217,275	A-3,LN 10	\$0	\$84,971	\$49,885	\$0	\$0	\$1,061	\$477	\$4,322	\$17,125	\$15,609	\$14,712	\$20	\$29,094	\$0
3	6621	TELEPHONE OPERATOR SERVICES																
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATOR:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$62	DIRECT	\$0	\$0	\$0	\$0	\$62	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$7	DIRECT	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER																
8		LOCAL BUSINESS OFFICE																
9		- END USER SVC ORDER PROCESSING																
10		- PRESUBSCRIPTION	\$9,048	A-3,LN 22	\$0	\$5,464	\$3,208	\$0	\$0	\$68	\$31	\$278	\$0	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$3,804	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,804	\$0	\$0
12		- END USER PAYMENT & COLLECTION	\$9,699	AL-1,LN 13	\$0	\$3,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,406	\$0	\$0
13		- END USER BILLING INQUIRY	\$3,300	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,300	\$0	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$25,850		\$0	\$8,757	\$3,208	\$0	\$0	\$68	\$31	\$278	\$0	\$0	\$0	\$13,509	\$0	\$0
19		CUSTOMER SERVICES (REV ACCTG)																
20		- MESSAGE PROCESSING																
21		- TOLL TICKET PROCESSING	\$307	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$307	\$0	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$23,097	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,097	\$0	\$0
24		- END USER COMMON LINE	\$4,076	DIRECT	\$0	\$4,076	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$19,005	A-3,LN 24	\$0	\$0	\$7,167	\$0	\$0	\$152	\$68	\$621	\$2,460	\$2,243	\$2,114	\$0	\$4,190	\$0
26		SUBTOTAL CUSTOMER SERVICES	\$46,485		\$0	\$4,076	\$7,167	\$0	\$0	\$152	\$68	\$621	\$2,460	\$2,243	\$2,114	\$23,404	\$4,190	\$0
27		TOTAL CAT 1 AND CAT 2	\$72,335		\$0	\$12,833	\$10,374	\$0	\$0	\$221	\$99	\$899	\$2,460	\$2,243	\$2,114	\$36,913	\$4,190	\$0
28		% DISTRIBUTION	100.000%		0.000%	17.742%	14.342%	0.000%	0.000%	0.305%	0.137%	1.243%	3.401%	3.100%	2.922%	51.030%	5.778%	0.000%
29	3.0	ALL OTHER CUSTOMER SERVICE	\$30,928	/LN 34	\$0	\$5,482	\$4,431	\$0	\$30	\$94	\$42	\$384	\$1,051	\$958	\$903	\$15,767	\$1,786	\$0
30		TOTAL SERVICES EXPENSE	\$103,333		\$0	\$18,315	\$14,806	\$0	\$99	\$315	\$142	\$1,283	\$3,511	\$3,200	\$3,016	\$52,680	\$5,965	\$0
31		% DISTRIBUTION	100.000%		0.000%	17.725%	14.328%	0.000%	0.096%	0.305%	0.137%	1.241%	3.398%	3.097%	2.919%	50.981%	5.773%	0.000%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$320,608		\$0	\$103,286	\$64,690	\$0	\$99	\$1,376	\$618	\$5,605	\$20,636	\$18,810	\$17,728	\$52,700	\$35,060	\$0
33		% DISTRIBUTION	100.000%		0.000%	32.216%	20.177%	0.000%	0.031%	0.429%	0.193%	1.748%	6.436%	5.867%	5.530%	16.438%	10.935%	0.000%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$72,405		\$0	\$12,833	\$10,374	\$0	\$69	\$221	\$99	\$899	\$2,460	\$2,243	\$2,114	\$36,913	\$4,180	\$0
35		% DISTRIBUTION	100.000%		0.000%	17.725%	14.328%	0.000%	0.096%	0.305%	0.137%	1.241%	3.398%	3.097%	2.919%	50.981%	5.773%	0.000%
36		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTERS				0.116576201	0.104601582	0	0	0.00238994	0.001194	0.00992155	0.040765483	0.036331708	0.036707395	0.582799	0.068713529	

