

UTELCO, Inc.
S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE |
|----|---|--------------------|---------------------|---|-------------|-----------------------------|-------------|---|-----------|-----------------------------|-----------|-------|--------|-------------|
| 1 | REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | |
| 2 | NET INVESTMENT FOR SETTLEMENTS | \$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* SIT | \$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 |
| 34 | 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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|---|------|-----|------------------|---------------------|---|--------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | \$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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------------|-----|------|-------------------------|---------------------|---|--------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|--------------|-------|
| | BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$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 | | 2110 | | | | | | | | | | | | | | |
| 7 | CLASS A COMPANIES | | | \$0 LN 3+DIRECT | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | CLASS B COMPANIES (GSF-GPC) | | | \$3,303,665 LN 6+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 | | 2690 | | | | | | | | | | | | | | |
| 34 | ALLOCATED | | | \$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-4,1of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,1of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|------------------------------------|------|-----|------------------|---------------------|---|-----------|-----------------------------|-----------|---|-----------|-----------------------------|-----------|-----|-------|----------|-------|
| 1 | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | - COMBINED TOLL AND LOCAL BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 4 | - SEPARATE TOLL BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | | | |
| 5 | - DSA BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 6 | - DSB BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 7 | - DIRECTORY ASSISTANCE BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 8 | - TSPS COMPLEX | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 9 | SERVICE OBSERVING TOLL MOU'S | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | | | |
| 10 | PROCESSOR REAL TIME - RTA | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 11 | PROCESSOR REAL TIME - TSPS COMPLEX | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 12 | REL MOU'S - TANDEM SWITCHING | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | |
| 13 | REL MOU'S - OTHER | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 14 | DIAL EQUIPMENT MOU'S (DEM) | | | 100.00% | | 0.00% | 38.46% | | | 23.97% | 14.68% | | | | 0.00% | 22.90% | |
| 15 | REL MOU'S - EXCHANGE TRUNK | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 16 | HOST/REMOTE MOU MILES | | | 100.00% | | 0.00% | 14.18% | | | 13.13% | 4.79% | | | | 0.00% | 67.91% | |
| 17 | EQUIPMENT FURNISHED OTHERS FACTOR | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | COE BOOK COST | | | | | | | | | | | | | | | | |
| 19 | OPERATOR SYSTEMS EQUIPMENT | | | | | | | | | | | | | | | | |
| 20 | MANUAL SWITCHBOARDS | 2220 | 1.1 | | | | | | | | | | | | | | |
| 21 | COMBINED TOLL AND LOCAL | | | \$0 LN 2 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 22 | SEPARATE TOLL SWBD | | | \$0 LN 3 | | \$0 | \$0 | | | \$0 | \$0 | | | | | | |
| 23 | SEPARATE DSA BOARDS | | | \$0 LN 4 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 24 | SEPARATE DSB BOARDS | | | \$0 LN 5 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 25 | DIRECT ASSIGNMENT | | | \$0 DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 26 | SUBTOTAL MANUAL BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 27 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | \$0 |
| 28 | AUXILIARY SWITCHBOARDS | 2220 | 1.2 | | | | | | | | | | | | | | |
| 29 | DIRECTORY ASSISTANCE | | | \$0 LN 6+DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 30 | INTERCEPT | | | \$0 SLU | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 31 | TOLL RATE AND ROUTE | | | \$0 LN 3+DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | | | |
| 32 | SUBTOTAL AUXILIARY BOARDS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 33 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | |
| 34 | SERVICE OBSERVING | 2220 | 1.3 | | | | | | | | | | | | | | |
| 35 | TOLL | | | \$0 LN 8 | | \$0 | \$0 | | | \$0 | \$0 | | | | | | |
| 36 | EXCHANGE | | | \$0 DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | | \$0 | |
| 37 | DIRECT ASSIGNMENT | | | \$0 DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 38 | SUBTOTAL SERVICE OBSERVING | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 39 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | |
| 40 | TRAFFIC SERVICE POSITIONS | 2220 | 1.4 | | | | | | | | | | | | | | |
| 41 | OPERATOR | | | \$0 LN 7+DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 42 | REMOTE TRUNK ARRANGEMENT | | | \$0 LN 9+DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 43 | OTHER | | | \$0 LN 10+DIRECT | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 44 | SUBTOTAL TSPS | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 45 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | |
| 46 | TOTAL OPERATOR SYSTEMS EQUIPMENT | | | \$0 | | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 47 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | |

UTELCO, Inc.

S-4,2of2

CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|----------|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|-------|-------|-------------|-------|
| 43 | TANDEM SWITCHING EQUIPMENT | 2210 | 2.0 | | | | | | | | | | | | | | |
| 44 | ACCESS | | 2.1 | | \$0 LN 11+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 45 | NON ACCESS | | 2.2 | | \$0 DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 46 | OTHER | | 2.3 | | \$0 LN 12+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| 47 | SUBTOTAL TANDEM SWITCHING % DISTRIBUTION | | | | \$0 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | \$0 |
| | | | | 0.00% | | 0.00% | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | \$0 |
| 48 | LOCAL SWITCHING EQUIPMENT | 2210 | 3.0 | | | | | | | | | | | | | | |
| 49 | ACCESS | | 3.1 | \$9,623,284 | LN 13 | \$0 | \$3,701,115 | | | \$2,306,220 | \$1,412,409 | | | | \$0 | \$2,203,540 | |
| 50 | EQUAL ACCESS | | 3.2 | | \$0 S-6, LN 3 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 51 | SUBTOTAL LOCAL SWITCHING % DISTRIBUTION | | | \$9,623,284 | | \$0 | \$3,701,115 | | | \$2,306,220 | \$1,412,409 | | | | \$0 | \$2,203,540 | |
| 52 | | | | 100.00% | | 0.00% | 38.46% | | | 23.97% | 14.68% | | | | 0.00% | 22.90% | |
| 53 | TOTAL SWITCHING EQUIPMENT % DISTRIBUTION | | | \$9,623,284 | | \$0 | \$3,701,115 | | | \$2,306,220 | \$1,412,409 | | | | \$0 | \$2,203,540 | \$0 |
| | | | | 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 | \$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 | |
| 58 | EXCH TRUNK - BASIC | | 4.123 | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 59 | EXCH TRUNK - SPECIAL | | 4.124 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 60 | SUBSCRIBER LINE - BASIC | | 4.131 | \$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 % DISTRIBUTION | | | \$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 | | | | 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 | |
| 65 | FURNISHED OTHERS - INTERSTATE | | 4.21 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 66 | 4.22 - IXC WB = DS1 > | | 4.22 | \$1,230,147 | AL-1, LN14 | \$0 | \$0 | \$0 | \$1,204,340 | \$0 | \$0 | \$13,764 | \$12,043 | \$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 | |
| 69 | NON ACCESS | | 4.24 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION | | | \$1,812,371 | | \$0 | \$274,005 | \$0 | \$1,205,912 | \$203,307 | \$84,990 | \$14,288 | \$12,043 | \$0 | \$0 | \$17,825 | \$0 |
| 71 | | | | 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 | |
| 75 | SUBTOTAL HOST/REMOTE CIRCUIT % DISTRIBUTION | | | \$375,136 | | \$0 | \$53,194 | \$0 | \$0 | \$49,240 | \$17,954 | \$0 | \$0 | \$0 | \$0 | \$254,747 | |
| 76 | | | | 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% | 25.00% | | | 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% | 0.00% | 0.09% | 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 ORIGATION/TERMINATION | | | | | | | | | | | | | | | | | |
| 10 | OTHER IOT EQUIPMENT | | 1.0 | | | | | | | | | | | | | | |
| 11 | COIN PUBLIC TELEPHONE | | 1.1 | | \$0 LN 1+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 12 | COINLESS PUBLIC TELEPHONE | | 1.2 | | \$0 LN 2+DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 13 | OTHER | | 1.3 | | \$0 LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | SUBTOTAL | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| 16 | NEW CUSTOMER PREMISE EQUIPMENT | | 2.0 | | \$0 DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | TOTAL INFO ORIG/TERM EQUIP | | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| CABLE AND WIRE FACILITIES | | | | | | | | | | | | | | | | | |
| 19 | SUBSCRIBER LINE - JOINT | | 2410 | \$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 | \$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 | \$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 | \$1,325,538 | | \$0 | \$0 | \$0 | \$1,297,730 | \$0 | \$0 | \$14,831 | \$12,977 | \$0 | \$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 | | | \$22,068 | \$8,046 | | | | \$0 | \$114,169 | |
| 36 | HOST/REMOTE - DIRECT | | | \$0 | DIRECT | \$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 | \$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 |

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|------------------|---------------------|----------------------------|-----------|----------------|-----------|----------------------------|-----------|----------------|-----------|-------|-------|-----------|-------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 100.00% | S-2,LN 10 | 0.00% | 23.42% | 0.00% | 13.11% | 16.76% | 7.91% | 0.20% | 0.08% | 0.00% | 0.00% | 38.53% | \$0 |
| 2 | 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 |
| 3 | EQUAL ACCESS MOU'S | | | 100.00% | INPUT | 0.00% | 76.32% | | | 0.00% | 23.68% | | | 0.00% | 0.00% | 0.00% | |
| 4 | OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE | 2002 | | | | | | | | | | | | | | | |
| 5 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | PLANT UNDER CONSTRUCTION - SHORT TERM | 2003 | | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | UNDISTRIBUTED | | | \$1,219,846 | LN 1+DIRECT | \$0 | \$285,726 | \$0 | \$159,875 | \$204,391 | \$96,460 | \$2,434 | \$936 | \$0 | \$0 | \$470,024 | \$0 |
| 15 | TOTAL TPUC - SHORT TERM | | | \$1,219,846 | | \$0 | \$285,726 | \$0 | \$159,875 | \$204,391 | \$96,460 | \$2,434 | \$936 | \$0 | \$0 | \$470,024 | \$0 |
| 16 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | | | | | | | | | | | | | | |
| 17 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL TPUC - LONG TERM | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 2005 | | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | TOTAL TEL PLANT ADJUSTMENT | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | TOTAL OTHER TELEPHONE PLANT | | | \$1,219,846 | | \$0 | \$285,726 | \$0 | \$159,875 | \$204,391 | \$96,460 | \$2,434 | \$936 | \$0 | \$0 | \$470,024 | \$0 |
| 29 | MATERIALS AND SUPPLIES | 1220 | | | | | | | | | | | | | | | |
| 30 | CPE | | | \$0 | DIRECT | | | | | | | | | | | \$0 | \$0 |
| 31 | OTHER | | | \$202,856 | LN 2+DIRECT | \$0 | \$44,924 | \$0 | \$17,735 | \$34,069 | \$14,236 | \$229 | \$153 | \$0 | \$0 | \$91,509 | \$0 |
| 32 | TOTAL | | | \$202,856 | | \$0 | \$44,924 | \$0 | \$17,735 | \$34,069 | \$14,236 | \$229 | \$153 | \$0 | \$0 | \$91,509 | \$0 |
| 32 | % 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 |
| 33 | INVESTMENT IN NONAFFILIATED COMPANIES | 1402 | | | | | | | | | | | | | | | |
| 34 | RTB STOCK CLASS B STOCK | | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | OTHER NONCURRENT ASSETS | 1410 | | \$0 | S-3,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | DEFERRED MAINTENANCE AND RETIREMENTS | 1438 | | \$0 | S-3,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | EQUAL ACCESS EQUIPMENT - NET | 1439 | | \$0 | LN 3 | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | \$0 | |
| 37 | OTHER JURISDICTIONAL ASSETS | 1500 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

[illegible]

[illegible]

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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|-----------------------------------|--|------|-----|------------------|---------------------|---|-----------|-----------------------------|-----------|---|-----------|-----------------------------|-----------|-------|-------|-----------|-------|
| ALLOCATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | 2110 | | 100.00% | S-3.LN 11 | 0.00% | 23.42% | 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 | |
| 18 | IOT EXPENSES - COINLESS PAY TEL | | | \$0 | LN 4 | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 19 | IOT EXPENSES - OTHER | | | \$0 | LN 5+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | IOT EXPENSES - CPE | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 21 | TOTAL INFORMATION ORIG/TERM EXP | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | % DISTRIBUTION | | | 0.00% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | \$0 |
| CABLE AND WIRE FACILITIES EXPENSE | | | | | | | | | | | | | | | | | |
| 23 | ALLOCATED | 6410 | | \$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.

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 | | 100.00% | 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-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--------------------------------------|-----|------|------------------|---------------------------|---|-----------|-----------------------------|-----------|---|-----------|-----------------------------|-----------|-------|-------|-----------|-------|
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | | \$0 INPUT | \$0 | \$0 | | | \$0 | \$0 | | | | | \$0 | \$0 |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | | \$0 INPUT | \$0 | \$0 | | | \$0 | \$0 | | | | | \$0 | \$0 |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.00% | INPUT | 0.00% | 15.27% | | | 11.33% | 4.74% | | | | 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 |
| 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% | | | | |
| 12 | CUSTOMER OPERATIONS EXPENSES | | | | | | | | | | | | | | | | |
| 13 | MARKETING | | 6610 | \$761,066 | INPUT | \$0 | \$204,232 | \$0 | \$26,143 | \$110,804 | \$50,923 | \$17,124 | \$1,043 | \$0 | \$0 | \$350,798 | \$0 |
| 14 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 15 | - CALL COMPLETION INCL DA | | 6621 | \$10,555 | LN 1+DIRECT | \$0 | \$0 | | | \$9,723 | \$0 | | | | \$0 | \$832 | \$0 |
| 16 | - OPERATOR SERVICES UNDER CONTRACT | | | \$1,443 | DIRECT | \$0 | \$66 | | | \$1,210 | \$0 | | | | \$0 | \$166 | \$0 |
| 17 | PUBLISHED DIRECTORY LISTINGS | | 6622 | | | | | | | | | | | | | | |
| 18 | - CLASSIFIED | | | \$0 | DIRECT | | | | | | | | | | | \$0 | |
| 19 | - TWX | | | \$0 | DIRECT | | | | | | | | | \$0 | | | |
| 20 | - ALPHA | | | \$49 | LN 3 | \$0 | \$7 | | | \$6 | \$2 | | | | \$0 | \$33 | |
| 21 | - FOREIGN | | | \$0 | DIRECT | \$0 | \$0 | | | \$0 | \$0 | | | | \$0 | \$0 | |
| 22 | SUBTOTAL | | | \$49 | | \$0 | \$7 | \$0 | \$0 | \$6 | \$2 | \$0 | \$0 | \$0 | \$0 | \$33 | |
| 23 | LOCAL BUSINESS OFFICE | | 6623 | 1 | | | | | | | | | | | | | |
| 24 | - END USER SVC ORDER PROCESSING | | | 1.1 | | | | | | | | | | | | | |
| 25 | - PRESUBSCRIPTION | | | 1.11 | \$9,614 DIRECT | | \$9,614 | | | | | | | | | | |
| 26 | - OTHER | | | 1.12 | \$65,162 LN 7 | \$0 | \$3,850 | \$0 | \$192 | \$12,100 | \$11 | \$164 | \$0 | \$0 | \$0 | \$48,845 | \$0 |
| 27 | - END USER PAYMENT & COLLECTION | | | 1.2 | \$39,452 LN 4 | \$0 | \$10,311 | \$0 | \$0 | \$3,078 | \$2,098 | \$0 | \$0 | \$0 | \$0 | \$23,964 | \$0 |
| 28 | - END USER BILLING INQUIRY | | | 1.3 | \$53,543 LN 8 | \$0 | \$3,411 | \$0 | \$97 | \$1,818 | \$0 | \$71 | \$0 | \$0 | \$0 | \$48,146 | \$0 |
| 29 | - IX CARRIER SVC ORDER PROCESSING | | | 1.4 | \$0 LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 30 | - IX CARRIER PAYMENT & COLLECTION | | | 1.5 | \$0 LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 31 | - IX CARRIER BILLING INQUIRY | | | 1.6 | \$0 LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 32 | - COIN COLLECTION AND ADMINISTRATION | | | 1.7 | \$0 LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 33 | SUBTOTAL LOCAL BUSINESS OFFICE | | | \$167,771 | | \$0 | \$27,186 | \$0 | \$288 | \$16,996 | \$2,109 | \$235 | \$0 | \$0 | \$0 | \$120,955 | \$0 |
| 34 | CUSTOMER SERVICES (REV ACCTG) | | 6623 | 2 | | | | | | | | | | | | | |
| 35 | - MESSAGE PROCESSING | | | 2.1 | | | | | | | | | | | | | |
| 36 | - TOLL TICKET PROCESSING | | | 2.11 | \$6,101 AL-1, LN16 | \$0 | \$327 | | | \$1,696 | \$116 | | | | \$0 | \$3,962 | |
| 37 | - LOCAL MESSAGE PROCESSING | | | 2.12 | \$0 DIRECT | | | | | | | | | | \$0 | \$0 | \$0 |
| 38 | - OTHER BILLING & COLLECTION | | | 2.2 | \$82,326 AL-1, LN18, LN19 | \$0 | \$24,553 | \$0 | \$0 | \$27,034 | \$1,852 | \$0 | \$0 | \$0 | \$0 | \$28,886 | \$0 |
| 39 | - END USER COMMON LINE | | | 2.3 | \$4,333 DIRECT | \$0 | \$4,333 | | | \$0 | \$0 | | | | | | |
| 40 | - CARRIER ACCESS BILLING (CABS) | | | 2.4 | \$40,407 LN 11 | \$0 | \$17,195 | \$0 | \$3,008 | \$12,749 | \$5,535 | \$1,809 | \$111 | | \$0 | \$32,848 | \$0 |
| 41 | SUBTOTAL CUSTOMER SERVICES | | | \$133,167 | | \$0 | \$46,408 | \$0 | \$3,008 | \$41,479 | \$7,503 | \$1,809 | \$111 | \$0 | \$0 | \$153,804 | \$0 |
| 42 | 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 | \$34,725 | \$0 |
| 43 | % 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 |
| 44 | ALL OTHER CUSTOMER SERVICE | | 6623 | 3 | \$82,672 LN 42+DIRECT | \$0 | \$31,343 | \$0 | \$744 | \$13,203 | \$2,170 | \$462 | \$25 | \$0 | \$0 | \$189,561 | \$0 |
| 45 | TOTAL SERVICES EXPENSE | | | \$395,656 | | \$0 | \$105,011 | \$0 | \$4,041 | \$82,616 | \$11,785 | \$2,506 | \$136 | \$0 | \$0 | \$540,360 | \$0 |
| 46 | % 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 |
| 47 | 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 |
| | % 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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-----------|-----------------------------|-----------|-------|-------|-------------|-------|
| | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.00% | S-3.LN 4 | 0.00% | 24.57% | 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% | 16.76% | 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% | |
| 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% | |
| | 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 | |
| | INTEREST AND RELATED ITEMS | 7500 | | | | | | | | | | | | | | | |
| 16 | CAPITAL LEASES | | | \$0 | LN 4+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | CUSTOMER DEPOSITS | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | OTHER FIXED CHARGES - OPERATING | | 1 | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | OTHER FIXED CHARGES - NON OPERATING | | 0 | \$0 | DIRECT | | | | | | | | | | | | \$0 |
| 20 | TOTAL | | 1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | BASIS FOR ACTUAL INCOME TAX ALLOCATION | | | | | | | | | | | | | | | | |
| 21 | TOTAL OPERATING REVENUES | | | \$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 | |
| 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 | |
| 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 | |
| 27 | NET TAXABLE INCOME | | | \$918,652 | | \$0 | \$193,046 | \$0 | \$149,654 | \$141,203 | \$62,283 | \$2,258 | \$832 | \$0 | \$0 | \$369,376 | |
| 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% | |
| | 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 | |
| 32 | OPERATING STATE & LOCAL INCOME TAX | 7230 | | \$1,556 | LN 28 | \$0 | \$327 | \$0 | \$253 | \$239 | \$105 | \$4 | \$1 | \$0 | \$0 | \$626 | |
| 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 | |
| 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 | | | \$260 | |
| 10 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 0.00% | 0.00% | 51.24% | 0.00% | 0.00% | 1.42% | 1.24% | | | 46.10% | |
| 11 | ALLOCATED WBD CHANNELS (CKTS) | \$625 | WB CKTS | \$0 | \$0 | \$0 | \$350 | \$0 | \$0 | \$4 | \$4 | | | \$267 | |
| 12 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 0.00% | 0.00% | 56.04% | 0.00% | 0.00% | 0.64% | 0.56% | | | 42.75% | |
| 13 | ALLOCATED IX WIDEBAND CHANNELS (CKTS) | \$358 | WB CKTS Less | \$0 | \$0 | \$0 | \$350 | \$0 | \$0 | \$4 | \$4 | | | \$0 | |
| 14 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 0.00% | 0.00% | 97.90% | 0.00% | 0.00% | 1.12% | 0.98% | | | 0.00% | |
| 15 | ALLOCATED TOLL MESSAGES (SP + RC) | \$230,560 | DIRECT | \$0 | \$12,350 | | | \$64,094 | \$4,391 | | | | | \$149,725 | |
| 16 | PERCENT DISTRIBUTION | 100.00% | | 0.00% | 5.36% | | | 27.80% | 1.90% | | | | | 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% | | | 31.20% | 2.14% | | | | | 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

| | | | | | | | | | | | | | | | | |
|----|------------------------------|-------------|-------------|-----|-----|-----|-----|-------------|-------------|-----------|----------|-----------|-----|----------|-----|-----------|
| 47 | FROZEN MAG SHIFT | \$0 | \$137,337 | \$0 | \$0 | \$0 | \$0 | \$0 | (\$194,119) | | \$34,983 | \$0 | | \$21,799 | | |
| 48 | POST MAG REVENUE REQUIREMENT | \$3,870,758 | \$1,810,307 | \$0 | \$0 | \$0 | \$0 | \$1,672,970 | \$0 | \$476,945 | \$0 | \$905,941 | \$0 | \$77,073 | \$0 | \$600,491 |

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 | CHANNEL TERM | CHANNEL MILEAGE | FACILITY | B&C | WBI | OPERATOR |
|--|-------|-------------------------------------|---------------|-------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------|----------|---------------------|--------------|-----------------|-----------|----------|-------------|----------|
| 1 | | NET INVESTMENT FOR SETTLEMENTS | \$3,134,110 | (NOTE A) | \$0 | \$1,385,922 | \$279,016 | \$0 | \$0 | \$19,582 | \$7,471 | \$75,359 | \$292,168 | \$297,677 | \$229,698 | \$488 | \$546,729 | \$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 | \$352,587 | LN 1*LN 2 | \$0 | \$155,916 | \$31,389 | \$0 | \$0 | \$2,203 | \$841 | \$8,478 | \$32,869 | \$33,489 | \$25,841 | \$55 | \$61,507 | \$0 |
| 4 | | ALLOW FOR FUNDS USED DURING CONST | \$0 | A-8, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | NET RETURN FOR SETTLEMENTS | \$352,587 | LN 3-LN 4 | \$0 | \$155,916 | \$31,389 | \$0 | \$0 | \$2,203 | \$841 | \$8,478 | \$32,869 | \$33,489 | \$25,841 | \$55 | \$61,507 | \$0 |
| 6 | | FEDERAL INCOME TAX | \$189,923 | LN 30 | \$0 | \$83,983 | \$16,916 | \$0 | \$0 | \$1,187 | \$453 | \$4,566 | \$17,704 | \$18,037 | \$13,919 | \$30 | \$33,128 | \$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 | \$189,923 | LN 6-LN 7 | \$0 | \$83,983 | \$16,916 | \$0 | \$0 | \$1,187 | \$453 | \$4,566 | \$17,704 | \$18,037 | \$13,919 | \$30 | \$33,128 | \$0 |
| 9 | | STATE AND LOCAL INCOME TAX | \$46,545 | LN 36 | \$0 | \$20,582 | \$4,146 | \$0 | \$0 | \$291 | \$111 | \$1,119 | \$4,339 | \$4,420 | \$3,411 | \$7 | \$8,119 | \$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 | \$46,545 | LN 9-LN 10 | \$0 | \$20,582 | \$4,146 | \$0 | \$0 | \$291 | \$111 | \$1,119 | \$4,339 | \$4,420 | \$3,411 | \$7 | \$8,119 | \$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 | \$3,281,702 | A-8, LN 20 | \$0 | \$1,412,490 | \$509,090 | \$0 | \$144 | \$17,160 | \$6,655 | \$66,316 | \$255,651 | \$258,783 | \$202,493 | \$76,982 | \$475,938 | \$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 | \$3,870,758 | | \$0 | \$1,672,970 | \$561,541 | \$0 | \$144 | \$20,840 | \$8,059 | \$80,480 | \$310,563 | \$314,730 | \$245,665 | \$77,073 | \$578,692 | \$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 | \$3,870,758 | LN16+LN18 | \$0 | \$1,672,970 | \$561,541 | \$0 | \$144 | \$20,840 | \$8,059 | \$80,480 | \$310,563 | \$314,730 | \$245,665 | \$77,073 | \$578,692 | \$0 |
| | | SPECIAL ACCESS INCLUDING WBI | | | | | | | | | | | | | | | \$1,449,650 | |
| OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | | | | | | |
| 20 | | RETURN ON INVESTMENT | \$352,587 | LN 3 | \$0 | \$155,916 | \$31,389 | \$0 | \$0 | \$2,203 | \$841 | \$8,478 | \$32,869 | \$33,489 | \$25,841 | \$55 | \$61,507 | \$0 |
| 21 | | INTEREST AND RELATED ITEMS | \$0 | A-12, 14+16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | OTHER INCOME ADJUSTMENTS | (\$126) | A-12, LN 21 | \$0 | (\$52) | (\$26) | \$0 | \$0 | (\$1) | (\$0) | (\$2) | (\$10) | (\$9) | (\$9) | (\$0) | (\$17) | \$0 |
| 23 | | TOTAL INCOME ADJUSTMENTS | (\$126) | LN21+LN22 | \$0 | (\$52) | (\$26) | \$0 | \$0 | (\$1) | (\$0) | (\$2) | (\$10) | (\$9) | (\$9) | (\$0) | (\$17) | \$0 |
| 24 | | RETURN LESS INCOME ADJ | \$352,713 | LN20-LN23 | \$0 | \$155,968 | \$31,415 | \$0 | \$0 | \$2,204 | \$841 | \$8,480 | \$32,879 | \$33,498 | \$25,850 | \$55 | \$61,524 | \$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 | \$352,713 | | \$0 | \$155,968 | \$31,415 | \$0 | \$0 | \$2,204 | \$841 | \$8,480 | \$32,879 | \$33,498 | \$25,850 | \$55 | \$61,524 | \$0 |
| 27 | | FEDERAL TAXABLE INCOME | \$352,713 | | \$0 | \$155,968 | \$31,415 | \$0 | \$0 | \$2,204 | \$841 | \$8,480 | \$32,879 | \$33,498 | \$25,850 | \$55 | \$61,524 | \$0 |
| 28 | 0.35 | FEDERAL INCOME TAX | \$189,923 | LN 27*FTR | \$0 | \$83,983 | \$16,916 | \$0 | \$0 | \$1,187 | \$453 | \$4,566 | \$17,704 | \$18,037 | \$13,919 | \$30 | \$33,128 | \$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 | \$189,923 | LN28-LN29 | \$0 | \$83,983 | \$16,916 | \$0 | \$0 | \$1,187 | \$453 | \$4,566 | \$17,704 | \$18,037 | \$13,919 | \$30 | \$33,128 | \$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 | \$542,636 | | \$0 | \$239,950 | \$48,331 | \$0 | \$0 | \$3,390 | \$1,294 | \$13,047 | \$50,583 | \$51,535 | \$39,769 | \$84 | \$94,652 | \$0 |
| 33 | | STATE TAXABLE INCOME | \$542,636 | | \$0 | \$239,950 | \$48,331 | \$0 | \$0 | \$3,390 | \$1,294 | \$13,047 | \$50,583 | \$51,535 | \$39,769 | \$84 | \$94,652 | \$0 |
| 34 | 0.079 | STATE INCOME TAX | \$46,545 | LN 33*STR | \$0 | \$20,582 | \$4,146 | \$0 | \$0 | \$291 | \$111 | \$1,119 | \$4,339 | \$4,420 | \$3,411 | \$7 | \$8,119 | \$0 |
| 35 | | STATE SURTAX ALLOCATION | \$0 | /LN 32 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | | NET STATE INCOME TAX BEFORE ITC AMO | \$46,545 | LN34-LN35 | \$0 | \$20,582 | \$4,146 | \$0 | \$0 | \$291 | \$111 | \$1,119 | \$4,339 | \$4,420 | \$3,411 | \$7 | \$8,119 | \$0 |
| 37 | | FEDERAL TAX AT MAXIMUM RATE | \$181,701 | | \$0 | \$80,347 | \$16,184 | \$0 | \$0 | \$1,135 | \$433 | \$4,369 | \$16,938 | \$17,256 | \$13,317 | \$28 | \$31,694 | \$0 |
| 38 | | ADDITIONAL INCOME ADJUSTMENT FOR FI | (\$15,960) | | \$0 | (\$7,057) | (\$1,422) | \$0 | \$0 | (\$100) | (\$38) | (\$384) | (\$1,488) | (\$1,516) | (\$1,170) | (\$2) | (\$2,784) | \$0 |

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 |
| 3 | 2220 | OPERATOR SYSTEMS | \$0 | A-4, LN 17 | | | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 4 | 2230 | CENTRAL OFFICE TRANSMISSION | \$5,952,434 | A-4, LN 41 | \$0 | \$1,529,407 | | \$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 |
| 6 | 2410 | 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 |
| 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 | \$2,128,598 | \$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 | \$1,323,868 | \$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 JURISD. ASSETS, NONCUR. ASSET: | \$0 | A-3, LN18+LN | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | XXXX | CASH WORKING CAPITAL | \$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 | \$89,728 | \$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 | \$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 | | AND EQUAL ACCESS EQUIPMENT | 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 | \$12,348,136 | | \$0 | \$7,877,469 | \$3,959,450 | \$0 | \$0 | \$90,466 | \$45,195 | \$375,557 | | | | | | |
| 22 | | FOR APPORTIONING PRESUBSCRIPTION | 100.000% | | 0.000% | 63.795% | 32.065% | 0.000% | 0.000% | 0.733% | 0.366% | 3.041% | | | | | | |
| 23 | | COE,IOT & CWF EXCL CCL FOR ASSIGNING | | | | | | | | | | | | | | | | |
| 24 | | 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 | |
| | | % 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 | TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|--------------------------|------|--------------------------------------|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|--------------------------|--------|----------|------------------------|-----------------------------------|-----------------|---------------------|-----|--------|----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | | - MANUAL BOARDS | 100% | AL-1, LN 9 | | | 0% | | 0% | | | | | | | | 100% | 100% |
| 4 | | - TSPS COMPLEX | 100% | AL-1, LN 10 | | | 0% | | 0% | | | | | | | | 100% | 100% |
| 4 | | EQUIVALENT ACCESS LINES - MSG COE | 100% | AL-1, LN 2 | 0% | 100% | | | | | | | | | | | | |
| 5 | | 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 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% | | | | | | |
| 47 | | CENTRAL OFFICE SWITCHING | 100% LN 21+25 | | | | 100% | 0% | | 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 EQUIL 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 | | | | | | | | | | | |
| 8 | | SUBTOTAL | \$0 | | | \$0 | | | | | | | | | | | |
| 9 | | NEW CUSTOMER PREMISE EQUIP | \$0 | DIRECT | | \$0 | | | | | | | | | | | |
| 10 | | TOTAL ORIG/TERM EQUIP | \$0 | | | \$0 | | | | | | | | | | | |
| 11 | | % DISTRIBUTION | \$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 | | | | | | | | | | | | | |
| 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% |

[illegible]

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

A-7, 1 of 1

| LN | A/C | DESCRIPTION | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | SPECIAL ACCESS | | B&C | WBI | OPERATOR | | | | | |
|--------------------------|-------|---------------------------------------|---------------|---------------|-------------------|-------------|------------------|--------------|----------------|----------|-----------|-------------|-------------|-------------|---------------------|--------------|----------------------|--------|
| | | | TOTAL COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | | | | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | CHANNEL MILEAGE TERM | |
| 1 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | | | | | | | | | | | | | | | | |
| 2 | | GENERAL SUPPORT | \$984,206 | A-3,LN 5 | \$0 | \$401,977 | \$202,046 | \$0 | \$0 | \$4,616 | \$2,306 | \$19,164 | \$78,766 | \$70,177 | \$70,903 | \$1,525 | \$132,725 | \$0 |
| 3 | | CENTRAL OFFICE SWITCHING EQUIPMEN | \$3,591,472 | A-4,LN 47 | \$0 | \$0 | \$3,591,472 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4,LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CENTRAL OFFICE TRANSMISSION | \$4,846,484 | A-4,LN 48 | \$0 | \$1,245,247 | \$0 | \$0 | \$68,852 | \$0 | \$197,555 | \$550,608 | \$1,046,676 | \$0 | \$0 | \$1,737,546 | \$0 | \$0 |
| 6 | | UNDISTRIBUTED COE | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | CABLE AND WIRE FACILITIES | \$7,254,595 | A-5,LN 22 | \$0 | \$5,070,313 | \$0 | \$0 | \$0 | \$36,715 | \$94,224 | \$666,237 | \$0 | \$0 | \$0 | \$0 | \$258,327 | \$0 |
| 9 | | TOTAL ACCUM DEPR - TPIS | \$16,676,757 | | \$0 | \$6,717,536 | \$3,793,518 | \$0 | \$73,468 | \$39,022 | \$310,943 | \$1,295,611 | \$1,116,853 | \$1,199,682 | \$1,525 | \$2,128,598 | \$0 | \$0 |
| 10 | 3200 | ACCUM DEPRECIATION - FUTURE USE | | A-6,LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | TOTAL ACCUM DEPRECIATION | \$16,676,757 | | \$0 | \$6,717,536 | \$3,793,518 | \$0 | \$73,468 | \$39,022 | \$310,943 | \$1,295,611 | \$1,116,853 | \$1,199,682 | \$1,525 | \$2,128,598 | \$0 | \$0 |
| 12 | | % DISTRIBUTION | 100.000% | | 0.000% | 40.281% | 22.747% | 0.000% | 0.000% | 0.441% | 0.234% | 1.865% | 7.769% | 6.697% | 7.194% | 0.009% | 12.764% | 0.000% |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | | | | | | | | |
| 13 | 3400 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASES | \$0 | A-3,LN 10 + I | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | LEASEHOLD IMPROVEMENTS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | UNDISTRIBUTED | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL ACCUM AMORT - TANGIBLE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 3500 | INTANGIBLE ASSETS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3600 | TELEPHONE PLANT ADJUSTMENT | \$0 | A-6,LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | TOTAL ACCUM AMORTIZATION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | % DISTRIBUTION | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 22 | 4100& | NET OPERATING DEFERRED INC TAX | | | | | | | | | | | | | | | | |
| 23 | 4340 | GENERAL SUPPORT | \$8,019 | A-3,LN 5 | \$0 | \$3,275 | \$1,646 | \$0 | \$0 | \$38 | \$19 | \$156 | \$642 | \$572 | \$578 | \$12 | \$1,081 | \$0 |
| 24 | | CENTRAL OFFICE EQUIP | \$100,669 | A-4,LN 43 | \$0 | \$15,949 | \$38,596 | \$0 | \$0 | \$82 | \$0 | \$2,530 | \$7,052 | \$13,406 | \$0 | \$0 | \$22,254 | \$0 |
| 25 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | CABLE AND WIRE FACILITIES | \$85,612 | A-5,LN 22 | \$0 | \$59,835 | \$0 | \$0 | \$0 | \$433 | \$1,112 | \$7,862 | \$0 | \$13,321 | \$0 | \$3,049 | \$0 | \$0 |
| 27 | | UNDISTRIBUTED | \$10,238 | A-3,LN 10 | \$0 | \$4,187 | \$2,105 | \$20 | \$0 | \$48 | \$24 | \$200 | \$821 | \$731 | \$739 | \$1 | \$1,383 | \$0 |
| 28 | | TOTAL NET DEFERRED INC TAX | \$204,537 | | \$0 | \$83,246 | \$42,347 | \$0 | \$0 | \$968 | \$476 | \$3,998 | \$16,377 | \$14,708 | \$14,637 | \$13 | \$27,767 | \$0 |
| 29 | | % DISTRIBUTION | 100.000% | | 0.000% | 40.700% | 20.704% | 0.000% | 0.000% | 0.473% | 0.233% | 1.955% | 8.007% | 7.191% | 7.156% | 0.007% | 13.575% | 0.000% |
| 30 | 4040& | CUST. DEPOSITS & OTHER DEF CRS-NET | | | | | | | | | | | | | | | | |
| 31 | 4360 | GENERAL SUPPORT | \$0 | A-3,LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | CENTRAL OFFICE EQUIP | \$0 | A-4,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | | INFORMATION ORIG/TERM | \$0 | A-5,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | | CABLE AND WIRE FACILITIES | \$0 | A-5,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | UNDISTRIBUTED | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | 4310 | OTHER LONG TERM LIABILITIES | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | | | | | | | | | | | | | | | | | |

SUMMARY OF OPERATING EXPENSE AND TAX AND MISCELLANEOUS TAX ITEMS

A-8.1 of 1

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON TRANSPORT | | SPECIAL ACCESS | | | | B&C | WBI | OPERATOR | |
|----|----------------|--|-------------|--------------|------------------|-------------|-------------------|--------------|------------------|----------|----------------|---------------------|--------------|-----------------|-----------|----------|-----------|-------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | INFO | TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | CHANNEL MILEAGE | | | | |
| 1 | 6110 | OPERATING EXPENSE AND TAX | | | | | | | | | | | | | | | | |
| 2 | 6120 | NETWORK SUPPORT EXPENSE | \$4,256 | A-9,LN 6 | \$0 | \$1,741 | \$875 | \$0 | \$0 | \$20 | \$10 | \$83 | \$341 | \$304 | \$307 | \$0 | \$575 | \$0 |
| 3 | 6210 | GENERAL SUPPORT EXPENSE | \$220,228 | A-9,LN 7 | \$0 | \$89,947 | \$45,210 | \$0 | \$0 | \$1,033 | \$516 | \$4,288 | \$17,625 | \$15,703 | \$15,865 | \$341 | \$29,699 | \$0 |
| 4 | 6210 | CENTRAL OFFICE EXPENSE | \$252,473 | A-9,LN 15 | \$0 | \$30,352 | \$134,344 | \$0 | \$0 | \$1,678 | \$0 | \$4,815 | \$13,421 | \$25,512 | \$0 | \$0 | \$42,351 | \$0 |
| 4 | 6310 | INFORMATION ORIG/TERM EXP | \$0 | A-9,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6410 | CABLE AND WIRE FACILITIES EXP | \$198,930 | A-9,LN 24 | \$0 | \$139,844 | \$0 | \$0 | \$0 | \$0 | \$1,007 | \$2,584 | \$18,269 | \$0 | \$30,953 | \$0 | \$7,084 | \$0 |
| 6 | 6510 | OTHER PLANT EXPENSE | (\$0) | A-10,LN 6 | \$0 | (\$0) | (\$0) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$377,681 | A-10,LN 7 | \$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 | A-10,LN 8 | \$0 | \$141,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6610 | MARKETING EXPENSE | \$230,375 | A-11,LN 1 | \$0 | \$94,228 | \$47,362 | \$0 | \$0 | \$1,082 | \$541 | \$4,492 | \$18,464 | \$16,450 | \$16,620 | \$23 | \$31,112 | \$0 |
| 8 | 6620 | SERVICES EXPENSE | \$109,052 | A-11,LN29 | \$0 | \$19,791 | \$14,328 | \$0 | \$104 | \$327 | \$164 | \$1,359 | \$3,883 | \$3,459 | \$3,495 | \$55,598 | \$6,543 | \$0 |
| 11 | 6710 | EXECUTIVE AND PLANNING EXP | \$0 | A-12,LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6720 | GENERAL AND ADMINISTRATIVE EXP | \$574,649 | A-12,LN 9 | \$0 | \$251,406 | \$119,717 | \$0 | \$39 | \$2,214 | \$1,169 | \$9,355 | \$38,290 | \$33,095 | \$35,376 | \$20,951 | \$63,036 | \$0 |
| 13 | | SUBTOTAL OPERATING EXPENSE | \$2,109,581 | | \$0 | \$922,931 | \$439,489 | \$0 | \$144 | \$8,129 | \$4,293 | \$34,342 | \$140,565 | \$121,496 | \$129,867 | \$76,914 | \$231,411 | \$0 |
| 14 | | % DISTRIBUTION | 100.00% | | 0.00% | 43.750% | 20.833% | 0.00% | 0.007% | 0.385% | 0.203% | 1.628% | 6.663% | 5.759% | 6.158% | 3.646% | 10.970% | 0.00% |
| 15 | 6560 | DEPRECIATION AND AMORTIZATION | \$1,083,776 | A-10,LN 19+2 | \$0 | \$456,289 | \$49,401 | \$0 | \$0 | \$8,559 | \$30,187 | \$2,182 | \$108,121 | \$130,271 | \$67,078 | \$68 | \$231,609 | \$0 |
| 16 | 7200 | OTHER OPERATING TAX | \$105,831 | A-12,LN 25 | \$0 | \$43,287 | \$21,757 | \$0 | \$0 | \$497 | \$248 | \$2,064 | \$8,482 | \$7,557 | \$7,635 | \$11 | \$14,293 | \$0 |
| 17 | | EQUAL ACCESS EXPENSE | \$0 | A-12,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 7500 | INTEREST ON CUSTOMER DEPOSITS | \$0 | A-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 5240/7100/7500 | RENT REVENUES/ OTHER INC/ G+L | (\$17,486) | A-10,LN 35 | \$0 | (\$10,018) | (\$1,557) | \$0 | \$0 | (\$36) | (\$68) | (\$276) | (\$1,516) | (\$541) | (\$2,087) | (\$12) | (\$1,375) | \$0 |
| 20 | | TOTAL OPERATING EXP & TAX | \$3,281,702 | | \$0 | \$1,412,490 | \$509,090 | \$0 | \$144 | \$17,160 | \$6,655 | \$66,316 | \$255,651 | \$258,783 | \$202,493 | \$76,982 | \$475,938 | \$0 |
| 21 | | % DISTRIBUTION | 100.00% | | 0.00% | 43.041% | 15.513% | 0.00% | 0.004% | 0.523% | 0.203% | 2.021% | 7.790% | 7.886% | 6.170% | 2.346% | 14.503% | 0.00% |
| 22 | 7370 | NON OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| 22 | | ABANDONED CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | | CONTRIBUTIONS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | TOTAL NON OPERATING EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 5310 | UNCOLLECTIBLES | | | | | | | | | | | | | | | | |
| 25 | 5310 | END USER MSG TOLL | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | 5320 | END USER COMMON LINE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | 5330 | IX CARRIER | \$0 | A-3,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | | TOTAL UNCOLLECTIBLES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | 7340 | ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

PYCOS 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 | 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 | \$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 |
| | | % 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 | | | | | | | | | | | | | | | | |
| 7 | 6110 | NETWORK SUPPORT | \$4,256 | LN 4 | \$0 | \$1,741 | \$875 | \$0 | \$0 | \$20 | \$10 | \$83 | \$341 | \$304 | \$307 | \$0 | \$575 | \$0 |
| 8 | 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 |
| 9 | | 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 |
| | | % 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 |
| 12 | 6220 | OPERATOR SYSTEMS EXPENSE | \$0 | A-4, LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | \$0 | \$0 | | | \$0 | \$0 |
| 13 | 6230 | CENTRAL OFFICE TRANSMISSION EXPENSE | \$118,129 | A-4, LN 48 | \$0 | \$30,352 | \$0 | \$0 | \$0 | \$1,678 | | \$4,815 | \$13,421 | \$25,512 | | | \$42,351 | \$0 |
| 14 | | UNDISTRIBUTED | \$0 | A-4, LN 43 | \$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 | | \$4,815 | \$13,421 | \$25,512 | | | \$42,351 | \$0 |
| 16 | | % DISTRIBUTION | 100.000% | | 0.000% | 12.022% | 53.211% | 0.000% | 0.000% | 0.665% | | 1.907% | 5.316% | 10.105% | | | 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 | | | \$1,007 | \$2,584 | \$18,269 | \$0 | \$30,953 | | \$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 SENSITIVE SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-------------------------------|----------------|-----------------------------------|---------------|----------------|------------------------------|-------------|-----------------------------|--------------|-----------------------|----------------|----------|---------------------|-----------------------------|--------------|------------------|--------|-------------|----------|
| 1 | | CENTRAL OFFICE EQUIPMENT | \$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 |
| 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 | |
| 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 | \$0 |
| 12 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4, LN 44 | | \$0 | \$0 | \$0 | \$0 | \$0 | | \$0 | | | | | \$0 | \$0 |
| 13 | | CENTRAL OFFICE TRANSMISSION | \$572,686 | A-4, LN 48 | \$0 | \$147,145 | \$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 | | | | | |
| 16 | | CABLE AND WIRE FACILITIES | \$388,311 | A-5, LN 22 | \$0 | \$271,394 | | \$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 + L | \$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 | | | \$50 | \$129 | \$909 | | \$1,541 | \$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 INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|---|------------------|---------------|------------------------------------|--------------|--------------------------------|-----------------|----------------|-------------------|-----------|------------------------|-----------------------------------|-----------------|---------------------|-----------|-------------|----------|
| 1 | 6610 | CUSTOMER OPERATIONS EXPENSES | \$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 | | MARKETING | | | | | | | | | | | | | | | | |
| 3 | 6621 | TELEPHONE OPERATOR SERVICES | | | | | | | | | | | | | | | | |
| 4 | | - CALL COMPLETION INCL DA | \$0 | SWS-OPERATORS | | | \$0 | | \$0 | | | | | | | | \$0 | \$0 |
| 5 | 6622 | - OPERATOR SERVICES UNDER CONTRA | \$66 | DIRECT | | | \$0 | | \$66 | | | | | | | | \$0 | \$0 |
| 6 | 6623 | PUBLISHED DIRECTORY LISTINGS | \$7 | DIRECT | | | | | \$7 | | | | | | | | | |
| 7 | 1.0 | ALL OTHER | | | | | | | | | | | | | | | | |
| 8 | | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 9 | | - END USER SVC ORDER PROCESSING | | | | | | | | | | | | | | | | |
| 10 | | - PRESUBSCRIPTION | \$9,614 | A-3, LN 22 | \$0 | \$6,133 | \$3,083 | \$0 | \$0 | \$70 | \$35 | \$292 | | | | | | |
| 11 | | - OTHER | \$4,041 | AL-1, LN 12 | | | | | | | | | \$0 | | | | \$4,041 | \$0 |
| 12 | | - END USER PAYMENT & COLLECTION | \$10,311 | AL-1, LN 13 | | \$3,502 | | | | | | | \$0 | | | | \$6,810 | \$0 |
| 13 | | - END USER BILLING INQUIRY | \$3,508 | AL-1, LN 14 | | \$0 | | | | | | | \$0 | | | | \$3,508 | \$0 |
| 14 | | - IX CARRIER SVC ORDER PROCESSING | \$0 | AL-1, LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | \$0 |
| 15 | | - IX CARRIER PAYMENT & COLLECTION | \$0 | AL-1, LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | \$0 |
| 16 | | - IX CARRIER BILLING INQUIRY | \$0 | AL-1, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | | \$0 | \$0 |
| 17 | | - COIN COLLECT AND ADMINISTRATION | \$0 | AL-1, LN 18 | \$0 | \$0 | | | | | | | | | | | | |
| 18 | 2.0 | SUBTOTAL LOCAL BUSINESS OFFICE | \$27,474 | | \$0 | \$9,635 | \$3,083 | \$0 | \$0 | \$70 | \$35 | \$292 | \$0 | | | | \$14,359 | \$0 |
| 19 | | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 20 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 21 | | - TOLL TICKET PROCESSING | \$327 | DIRECT | | | | | | | | | | | | | \$327 | |
| 22 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | | | | | | | | | | | | | \$0 | |
| 23 | | - OTHER BILLING & COLLECTION | \$24,553 | DIRECT | | | | | | | | | | | | | \$24,553 | |
| 24 | | - END USER COMMON LINE | \$4,333 | DIRECT | | \$4,333 | | | | | | | | | | | | |
| 25 | | - 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 | |
| 26 | | 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 | |
| 27 | | 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 | |
| 28 | 3.0 | % 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% | |
| 29 | | 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 |
| 30 | | 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 |
| 31 | | % 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% |
| 32 | | 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 |
| 33 | | % 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% |
| 34 | | 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 |
| | | % 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 | |

PYCOS Utelco, LLC

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--|---------------|-------------|------------------------------|-----------|-----------------------------|--------------|-------------|----------------|----------|---------------------|-----------------------------|--------------|------------------|----------|-----------|----------|
| 1 | | BIG THREE EXPENSES | | | | | | | | | | | | | | | | |
| 2 | | PLANT SPECIFIC EXPENSE | \$675,887 | A-9, LN 25 | \$0 | \$261,074 | \$180,429 | \$0 | \$0 | \$2,731 | \$1,533 | \$11,770 | \$49,656 | \$41,519 | \$47,125 | \$342 | \$79,709 | \$0 |
| 3 | | OTHER PLANT EXPENSE | (\$0) | A-10, LN 7 | \$0 | (\$0) | (\$0) | \$0 | \$0 | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | (\$0) | \$0 | (\$0) | \$0 |
| 4 | | NETWORK OPERATIONS EXPENSE | \$377,681 | A-10, LN 8 | \$0 | \$154,495 | \$77,654 | \$0 | \$0 | \$1,774 | \$886 | \$7,366 | \$30,273 | \$26,972 | \$27,251 | \$0 | \$51,011 | \$0 |
| 5 | | ACCESS CHARGE EXPENSE | \$141,937 | A-10, LN 9 | \$0 | \$141,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | CUSTOMER OPERATIONS EXPENSE | \$339,427 | A-11, LN 31 | \$0 | \$114,019 | \$61,690 | \$0 | \$104 | \$1,409 | \$704 | \$5,851 | \$22,347 | \$19,910 | \$20,116 | \$55,621 | \$37,655 | \$0 |
| 7 | | TOTAL BIG THREE EXPENSES | \$1,534,932 | | \$0 | \$671,525 | \$319,772 | \$0 | \$104 | \$5,915 | \$3,123 | \$24,987 | \$102,275 | \$88,400 | \$94,491 | \$55,963 | \$168,375 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 43.750% | 20.833% | 0.000% | 0.007% | 0.385% | 0.203% | 1.628% | 6.663% | 5.759% | 6.156% | 3.646% | 10.970% | 0.000% |
| 8 | 6710 | CORPORATE OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| 9 | 6720 | EXECUTIVE AND PLANNING | \$0 | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | GENERAL AND ADMINISTRATIVE | \$574,649 | LN 7 | \$0 | \$251,406 | \$119,717 | \$0 | \$39 | \$2,214 | \$1,169 | \$9,355 | \$38,290 | \$33,095 | \$35,376 | \$20,951 | \$63,036 | \$0 |
| 11 | | TOTAL CORPORATE OPERATIONS | \$574,649 | | \$0 | \$251,406 | \$119,717 | \$0 | \$39 | \$2,214 | \$1,169 | \$9,355 | \$38,290 | \$33,095 | \$35,376 | \$20,951 | \$63,036 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 43.750% | 20.833% | 0.000% | 0.007% | 0.385% | 0.203% | 1.628% | 6.663% | 5.759% | 6.156% | 3.646% | 10.970% | 0.000% |
| 12 | | EQUAL ACCESS EXPENSE | \$0 | DIRECT | | | | \$0 | | | | | | | | | | |
| 13 | 7500 | INTEREST EXPENSE | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASE | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | OTHER | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER INCOME ADJUSTMENTS | | | | | | | | | | | | | | | | |
| 19 | | Amort of Excess Deferred Tax & Enviro. Tax | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ET | (\$126) | A-3, LN 10 | \$0 | (\$52) | (\$26) | \$0 | \$0 | (\$1) | (\$0) | (\$2) | (\$10) | (\$9) | (\$9) | (\$0) | (\$17) | \$0 |
| 21 | | TOTAL | (\$126) | | \$0 | (\$52) | (\$26) | \$0 | \$0 | (\$1) | (\$0) | (\$2) | (\$10) | (\$9) | (\$9) | (\$0) | (\$17) | \$0 |
| 22 | | OPERATING TAXES | | | | | | | | | | | | | | | | |
| 23 | 7210 | FEDERAL ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | 7210 | STATE ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 7240 | OTHER OPERATING TAXES | \$105,831 | A-3, LN 10 | \$0 | \$43,287 | \$21,757 | \$0 | \$0 | \$497 | \$248 | \$2,064 | \$8,482 | \$7,557 | \$7,635 | \$11 | \$14,293 | \$0 |
| 26 | | TOTAL OPERATING TAXES | \$105,831 | | \$0 | \$43,287 | \$21,757 | \$0 | \$0 | \$497 | \$248 | \$2,064 | \$8,482 | \$7,557 | \$7,635 | \$11 | \$14,293 | \$0 |

TYCOS Utelco, LLC
S-1,1of1

REVENUE REQUIREMENT SUMMARY

S-1,1of1

| LN | DESCRIPTION | TOTAL OPERATING | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE |
|----|---|--------------------|---------------------|---|-------------|-----------------------------|-------------|---|-----------|-----------------------------|-----------|-------|--------|-------------|
| 1 | REVENUE REQUIREMENT SUMMARY | | | | | | | | | | | | | |
| 2 | NET INVESTMENT FOR SETTLEMENTS | \$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 |
| 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 | \$835,363 | LN1*LN 2 | \$0 | \$178,657 | \$0 | \$135,256 | \$130,505 | \$58,108 | \$2,214 | \$799 | \$0 | \$0 | \$329,824 |
| 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 | \$835,363 | LN3-LN4 | \$0 | \$178,657 | \$0 | \$135,256 | \$130,505 | \$58,108 | \$2,214 | \$799 | \$0 | \$0 | \$329,824 |
| 7 | 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 |
| 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 | \$449,994 | LN 6-LN 7 | \$0 | \$96,239 | \$0 | \$72,860 | \$70,301 | \$31,301 | \$1,192 | \$430 | \$0 | \$0 | \$177,670 |
| 10 | 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 |
| 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 | \$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.

| | | | | | | | | | | | | | | |
|----|--|-------------|----------------|-----|-----------|-----|-----------|-----------|----------|---------|---------|-----|-----|-----------|
| 20 | OPTIONAL GROSS UP INCOME TAX CALCULATION | | | | | | | | | | | | | |
| 21 | RETURN ON INVESTMENT | \$835,363 | LN 3 | \$0 | \$178,657 | \$0 | \$135,256 | \$130,505 | \$58,108 | \$2,214 | \$799 | \$0 | \$0 | \$329,824 |
| 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 | (\$72) | \$0 | (\$56) | (\$53) | (\$24) | (\$1) | (\$0) | \$0 | \$0 | (\$134) |
| 24 | TOTAL INCOME ADJUSTMENTS | (\$340) | LN 21+22 | \$0 | (\$72) | \$0 | (\$56) | (\$53) | (\$24) | (\$1) | (\$0) | \$0 | \$0 | (\$134) |
| 25 | FEDERAL ITC AMORTIZATION | \$0 | S-12, LN 29 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | FEDERAL TAXABLE INCOME | \$835,703 | | \$0 | \$178,729 | \$0 | \$135,312 | \$130,558 | \$58,131 | \$2,215 | \$799 | \$0 | \$0 | \$329,959 |
| 27 | 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 |
| 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 | \$449,994 | LN26-LN27 | \$0 | \$96,239 | \$0 | \$72,860 | \$70,301 | \$31,301 | \$1,192 | \$430 | \$0 | \$0 | \$177,670 |
| 30 | STATE ITC AMORTIZATION | \$0 | S-12, LN 30 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | 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 |
| 32 | STATE INCOME TAX @ | 0.079 | LN 30*SIT | \$0 | \$23,586 | \$0 | \$17,856 | \$17,229 | \$7,671 | \$292 | \$105 | \$0 | \$0 | \$43,543 |
| 33 | STATE SURTAX EXEMPTION | \$0 | /S-2, LN 36 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | NET STATE INCOME TAX BEFORE ITC | \$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 | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|------------------------|---|------|-----|------------------|---------------------|---|--------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|--------|--------|--------------|--------|
| NET INVESTMENT SUMMARY | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT FACILITIES | 2110 | | \$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 | \$11,018 | \$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 | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|--------------------------------------|--------------------------------------|-----|------|------------------|---------------------|---|--------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|--------|--------|--------------|--------|
| BASIS FOR GENERAL SUPPORT FACILITIES | | | | | | | | | | | | | | | | | |
| 1 | - CLASS A SEPARATIONS | | | | | | | | | | | | | | | | |
| 2 | BIG THREE EXPENSES | | | \$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% |

| 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 | SEPARATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | - COMBINED TOLL AND LOCAL BOARDS | | | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | - SEPARATE TOLL BOARDS | | | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | - DSA BOARDS | | | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 6 | - DSB BOARDS | | | 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% |
| 7 | - DIRECTORY ASSISTANCE BOARDS | | | 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% |
| 8 | - TSPS COMPLEX | | | 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% |
| 9 | SERVICE OBSERVING TOLL MOU'S | | | 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% |
| 10 | PROCESSOR REAL TIME - RTA | | | 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% |
| 11 | PROCESSOR REAL TIME - TSPS COMPLEX | | | 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% |
| 12 | REL MOU'S - TANDEM SWITCHING | | | 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 | REL MOU'S - OTHER | | | 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% |
| 14 | DIAL EQUIPMENT MOU'S (DEM) | | | 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% |
| 15 | REL MOU'S - EXCHANGE TRUNK | | | 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 | HOST/REMOTE MOU MILES | | | 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% |
| 17 | EQUIPMENT FURNISHED OTHERS FACTOR | | | 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% |
| 18 | COE BOOK COST | | | | | | | | | | | | | | | | |
| 19 | OPERATOR SYSTEMS EQUIPMENT | | | | | | | | | | | | | | | | |
| 20 | MANUAL SWITCHBOARDS | 2220 | 1.1 | | | | | | | | | | | | | | |
| 21 | COMBINED TOLL AND LOCAL | | | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | SEPARATE TOLL SWBD | | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | SEPARATE DSA BOARDS | | | \$0 | LN 4 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | SEPARATE DSB BOARDS | | | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | SUBTOTAL MANUAL BOARDS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | % 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% |
| 28 | AUXILIARY SWITCHBOARDS | | | | | | | | | | | | | | | | |
| 29 | DIRECTORY ASSISTANCE | | | \$0 | LN 6+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | INTERCEPT | | | \$0 | SLU | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | TOLL RATE AND ROUTE | | | \$0 | LN 3+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | SUBTOTAL AUXILIARY BOARDS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | % 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% |
| 34 | SERVICE OBSERVING | | | | | | | | | | | | | | | | |
| 35 | TOLL | 2220 | 1.3 | | | \$0 | LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | EXCHANGE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | DIRECT ASSIGNMENT | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38 | SUBTOTAL SERVICE OBSERVING | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | % 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% |
| 40 | TRAFFIC SERVICE POSITIONS | | | | | | | | | | | | | | | | |
| 41 | OPERATOR | 2220 | 1.4 | | | \$0 | LN 7+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 42 | REMOTE TRUNK ARRANGEMENT | | | \$0 | LN 9+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 43 | OTHER | | | \$0 | LN 10+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 44 | SUBTOTAL TSPS | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | % 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% |
| 46 | TOTAL OPERATOR SYSTEMS EQUIPMENT | | | | | | | | | | | | | | | | |
| 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% |

TYCOS Utelco, LLC

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CENTRAL OFFICE EQUIPMENT SEPARATIONS

S-4,2of2

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA INTERLATA | SPECIAL ACCESS INTRALATA INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA INTERLATA | SPECIAL ACCESS INTRALATA INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|----|--|--------------|-----|------------------|---------------------|---|---------------------------------------|---|---------------------------------------|-------------|-------------|----------|----------|
| 43 | TANDEM SWITCHING EQUIPMENT | 2210 | 2.0 | | | | | | | | | | |
| 44 | ACCESS | 2.1 | | \$0 | LN 11+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 45 | NON ACCESS | 2.2 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 46 | OTHER | 2.3 | | \$0 | LN 12+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 47 | SUBTOTAL TANDEM SWITCHING % DISTRIBUTION | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 48 | LOCAL SWITCHING EQUIPMENT | 2210 | 3.0 | | | | | | | | | | |
| 49 | ACCESS | 3.1 | | \$9,471,689 | LN 13 | \$0 | \$4,375,162 | \$0 | \$0 | \$2,668,743 | \$1,703,862 | \$0 | \$0 |
| 50 | EQUAL ACCESS | 3.2 | | \$0 | S-6, LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 51 | SUBTOTAL LOCAL SWITCHING % DISTRIBUTION | | | \$9,471,689 | | \$0 | \$4,375,162 | \$0 | \$0 | \$2,668,743 | \$1,703,862 | \$0 | \$0 |
| 52 | | | | 100.000% | | 0.000% | 46.192% | 0.000% | 0.000% | 28.176% | 17.989% | 0.000% | 0.000% |
| 53 | TOTAL SWITCHING EQUIPMENT % DISTRIBUTION | | | \$9,471,689 | | \$0 | \$4,375,162 | \$0 | \$0 | \$2,668,743 | \$1,703,862 | \$0 | \$0 |
| | | | | 100.000% | | 0.000% | 46.192% | 0.000% | 0.000% | 28.176% | 17.989% | 0.000% | 0.000% |
| 54 | CENTRAL OFFICE TRANSMISSION EXCHANGE CIRCUIT | 2230 | 4.0 | | | | | | | | | | |
| 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 |
| 56 | EXCH TRUNK - EAS | 4.121 | | \$210,434 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 57 | 4.11D - DSL EQUIP | 4.11 DSI | | \$2,257,374 | DIRECT | \$0 | \$0 | \$0 | \$2,257,374 | \$0 | \$0 | \$0 | \$0 |
| 58 | EXCH TRUNK - BASIC | 4.123 | | \$0 | LN 14+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | EXCH TRUNK - SPECIAL | 4.124 | | \$0 | DIRECT | \$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 |
| 61 | 4.122PL - EXCH-PL = DSO | 4.122 PL | | \$951,366 | DIRECT | \$0 | \$0 | \$0 | \$141,001 | \$0 | \$0 | \$46,270 | \$0 |
| 62 | SUBTOTAL EXCHANGE CIRCUIT % DISTRIBUTION | | | \$10,716,726 | | \$0 | \$1,562,184 | \$0 | \$2,960,661 | \$1,184,198 | \$495,150 | \$54,824 | \$5,776 |
| 63 | | | | 100.000% | | 0.000% | 14.577% | 0.000% | 27.627% | 11.050% | 4.620% | 0.512% | 0.054% |
| 64 | INTEREXCHANGE CIRCUIT | 4.IPCP | | \$80,509 | DIRECT | \$0 | \$0 | \$0 | \$80,509 | \$0 | \$0 | \$0 | \$0 |
| 65 | FURNISHED OTHERS - INTERSTATE | 4.21 | | \$0 | DIRECT | \$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 |
| 67 | TOLL - BASIC | 4.231 | | \$652,634 | AL-1, LN6 | \$0 | \$307,142 | \$0 | \$1,762 | \$227,893 | \$95,268 | \$587 | \$0 |
| 68 | 4.231PL - IXC PL = DSO | 4.231 PL | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 69 | NON ACCESS | 4.24 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 70 | SUBTOTAL INTEREXCHANGE CIRCUIT % DISTRIBUTION | | | \$1,968,356 | | \$0 | \$307,142 | \$0 | \$1,288,852 | \$227,893 | \$95,268 | \$15,858 | \$13,362 |
| 71 | | | | 100.000% | | 0.000% | 15.604% | 0.000% | 65.479% | 11.578% | 4.840% | 0.806% | 0.679% |
| 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 |
| 74 | CLOSED END WATS | 4.32 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 75 | SUBTOTAL HOST/REMOTE CIRCUIT % DISTRIBUTION | | | \$408,483 | | \$0 | \$57,923 | \$0 | \$0 | \$53,617 | \$19,550 | \$0 | \$0 |
| 76 | | | | 100.000% | | 0.000% | 14.180% | 0.000% | 0.000% | 13.126% | 4.786% | 0.000% | 0.000% |
| 77 | EQUIPMENT RENTED OTHERS | \$0 | | \$0 | LN 16+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 78 | TOTAL TRANSMISSION EQUIPMENT | \$13,174,073 | | \$0 | | \$0 | \$1,927,248 | \$0 | \$4,330,022 | \$1,465,709 | \$609,968 | \$70,681 | \$19,137 |
| 79 | % DISTRIBUTION | 100.000% | | | | 0.000% | 14.629% | 0.000% | 32.868% | 11.126% | 4.630% | 0.537% | 0.145% |
| 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 |
| 81 | % DISTRIBUTION | 100.000% | | | | 0.000% | 27.830% | 0.000% | 19.121% | 18.257% | 10.217% | 0.312% | 0.085% |

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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|-------------------------------------|-------------------------------------|-----|-----|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-------------|-----------------------------|-----------|--------|--------|--------------|--------|
| 1 | SUBSCRIBER PLANT FACTOR (SPF) | | | 100.000% | INPUT | 0.000% | 25.000% | 0.000% | 0.000% | 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% |

S-6, 1 of 1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|------|-----|------------------|---------------------|----------------------------|-----------|----------------|-----------|----------------------------|-----------|----------------|-----------|--------|--------|-----------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 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% |
| 2 | 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% |
| 3 | EQUAL ACCESS MOU'S | | | 100.00% | INPUT | 0.000% | 76.320% | 0.000% | 0.000% | 0.000% | 23.680% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | OTHER TELECOMMUNICATIONS PLANT PROPERTY HELD FOR FUTURE USE | 2002 | | | | | | | | | | | | | | | |
| 5 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | PROPERTY HELD FOR FUTURE USE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | PLANT UNDER CONSTRUCTION - SHORT TERM | 2003 | | | | | | | | | | | | | | | |
| 11 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | UNDISTRIBUTED | | | \$1,128,375 | LN 1+DIRECT | \$0 | \$278,672 | \$0 | \$151,641 | \$196,770 | \$95,459 | \$2,328 | \$917 | \$0 | \$0 | \$402,588 | \$0 |
| 15 | TOTAL TPUC - SHORT TERM | | | \$1,128,375 | | \$0 | \$278,672 | \$0 | \$151,641 | \$196,770 | \$95,459 | \$2,328 | \$917 | \$0 | \$0 | \$402,588 | \$0 |
| 16 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | | | | | | | | | | | | | | |
| 17 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | TOTAL TPUC - LONG TERM | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | TELECOMMUNICATIONS PLANT ADJUSTMENT | 2005 | | | | | | | | | | | | | | | |
| 23 | GENERAL SUPPORT FACILITIES | | | \$0 | S-3,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | CENTRAL OFFICE EQUIPMENT | | | \$0 | S-4,LN 81 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | CABLE AND WIRE FACILITIES | | | \$0 | S-5,LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | UNDISTRIBUTED | | | \$0 | LN 1+DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | TOTAL TEL PLANT ADJUSTMENT | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | TOTAL OTHER TELEPHONE PLANT | | | \$1,128,375 | | \$0 | \$278,672 | \$0 | \$151,641 | \$196,770 | \$95,459 | \$2,328 | \$917 | \$0 | \$0 | \$402,588 | \$0 |
| 29 | MATERIALS AND SUPPLIES | 1220 | | | | | | | | | | | | | | | |
| 30 | CPE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | OTHER | | | \$210,841 | LN 2+DIRECT | \$0 | \$46,602 | \$0 | \$18,397 | \$35,341 | \$14,768 | \$250 | \$165 | \$0 | \$0 | \$95,319 | \$0 |
| 32 | TOTAL | | | \$210,841 | | \$0 | \$46,602 | \$0 | \$18,397 | \$35,341 | \$14,768 | \$250 | \$165 | \$0 | \$0 | \$95,319 | \$0 |
| 32 | % 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% |
| 33 | INVESTMENT IN NONAFFILIATED COMPANIES RTB STOCK CLASS B STOCK | 1402 | | \$0 | LN 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | OTHER NONCURRENT ASSETS | 1410 | | \$0 | S-3,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | DEFERRED MAINTENANCE AND RETIREMENTS | 1438 | | \$0 | S-3,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | EQUAL ACCESS EQUIPMENT - NET | 1439 | | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | OTHER JURISDICTIONAL ASSETS | 1500 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

[illegible]

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|----|--|----------------|-----|------------------|---------------------|----------------------------|-------------|----------------|-------------|----------------------------|-----------|----------------|-----------|--------|--------|-------------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | OPERATING EXPENSE AND TAX SUMMARY | | | | | | | | | | | | | | | | |
| 2 | NETWORK SUPPORT EXPENSE | 6110 | | \$10,903 | S-9,LN 7 | \$0 | \$2,693 | \$0 | \$1,465 | \$1,902 | \$922 | \$22 | \$9 | \$0 | \$0 | \$3,890 | \$0 |
| 3 | GENERAL SUPPORT EXPENSE | 6120 | | \$569,674 | S-9,LN 8 | \$0 | \$140,706 | \$0 | \$76,535 | \$99,352 | \$48,199 | \$1,174 | \$463 | \$0 | \$0 | \$203,245 | \$0 |
| 4 | CENTRAL OFFICE EXPENSE | 6210 | | \$552,857 | S-9,LN 15 | \$0 | \$153,875 | \$0 | \$105,698 | \$100,942 | \$56,494 | \$1,725 | \$467 | \$0 | \$0 | \$133,655 | \$0 |
| 5 | INFORMATION ORIG/TERM EXPENSE | 6310 | | \$0 | S-9,LN 21 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | CABLE AND WIRE FACILITIES EXPENSE | 6410 | | \$606,450 | S-9,LN 25 | \$0 | \$134,044 | \$0 | \$52,912 | \$101,654 | \$42,479 | \$718 | \$476 | \$0 | \$0 | \$274,167 | \$0 |
| 7 | OTHER PLANT EXPENSE | 6510 | | \$88,385 | S-10,LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | NETWORK OPERATIONS EXPENSE | 6530 | | \$975,669 | S-10,LN 13 | \$0 | \$240,983 | \$0 | \$131,081 | \$170,157 | \$82,549 | \$2,011 | \$792 | \$0 | \$0 | \$348,095 | \$0 |
| 9 | ACCESS / USF EXPENSE | 6540 | | \$0 | S-10,LN 14 | \$0 | \$141,937 | \$0 | \$0 | (\$53,552) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | MARKETING EXPENSE | 6610 | | \$718,159 | S-11,LN 12 | \$0 | \$192,718 | \$0 | \$24,669 | \$104,557 | \$48,052 | \$16,159 | \$984 | \$0 | \$0 | \$331,021 | \$0 |
| 11 | SERVICES EXPENSE | 6620 | | \$371,791 | S-11,LN 44 | \$0 | \$99,395 | \$0 | \$3,794 | \$77,494 | \$11,070 | \$2,352 | \$127 | \$0 | \$0 | \$177,559 | \$0 |
| 12 | EXECUTIVE AND PLANNING EXPENSE | 6710 | | \$0 | S-12,LN 8+9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | GENERAL AND ADMINISTRATIVE EXPENSE | 6720 | | \$1,564,267 | S-12,LN 11+12 | \$0 | \$405,299 | \$0 | \$153,389 | \$267,480 | \$116,018 | \$11,072 | \$1,372 | \$0 | \$0 | \$609,637 | \$0 |
| 14 | SUBTOTAL OPERATING EXPENSES | | | \$5,458,156 | | \$0 | \$1,511,650 | \$0 | \$549,543 | \$869,986 | \$405,783 | \$35,234 | \$4,690 | \$0 | \$0 | \$2,081,269 | \$0 |
| 15 | % DISTRIBUTION | | | 100.000% | | 0.000% | 27.695% | 0.000% | 10.068% | 15.939% | 7.434% | 0.086% | 0.086% | 0.000% | 0.000% | 38.131% | 0.000% |
| 16 | DEPRECIATION AND AMORTIZATION | 6560 | | \$2,919,139 | S-10,LN 22+29 | \$0 | \$571,604 | \$0 | \$585,272 | \$424,724 | \$185,558 | \$9,226 | \$3,133 | \$0 | \$0 | \$1,139,622 | \$0 |
| 17 | OTHER OPERATING TAX | 7240 | | \$267,363 | S-12,LN 33 | \$0 | \$68,938 | \$0 | \$36,402 | \$45,957 | \$22,295 | \$543 | \$214 | \$0 | \$0 | \$94,014 | \$0 |
| 18 | EQUAL ACCESS EXPENSE | | | \$0 | S-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | INTEREST ON CUSTOMER DEPOSITS | 7250 | | \$0 | S-12,LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | RENT REVENUES/ OTHER INC/ G+L | 5240/7100/7500 | | (\$52,818) | S-10,LN 37 | \$0 | (\$12,213) | \$0 | (\$5,587) | (\$8,994) | (\$4,002) | (\$81) | (\$42) | \$0 | \$0 | (\$21,900) | \$0 |
| 21 | TOTAL OPERATING EXPENSE AND TAX | | | \$8,591,840 | | \$0 | \$2,139,979 | \$0 | \$1,164,631 | \$1,331,672 | \$609,635 | \$44,922 | \$7,995 | \$0 | \$0 | \$3,293,005 | \$0 |
| | % DISTRIBUTION | | | 100.000% | | 0.000% | 24.907% | 0.000% | 13.555% | 15.499% | 7.096% | 0.523% | 0.093% | 0.000% | 0.000% | 38.327% | 0.000% |
| 22 | NON OPERATING EXPENSE | 7370 | | | | | | | | | | | | | | | |
| 23 | ABANDONED CONSTRUCTION | | | \$0 | S-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | CONTRIBUTIONS | | | \$0 | S-12,LN 14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | OTHER NON OPERATING EXPENSE | | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | TOTAL NON OPERATING EXPENSE | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | % DISTRIBUTION | | | 0.00000% | | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | UNCOLLECTIBLES | | | | | | | | | | | | | | | | |
| 28 | END USER MSG TOLLS | 5310 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | END USER COMMON LINE | 5320 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | IX CARRIER | 5330 | | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | TOTAL UNCOLLECTIBLES | | | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | Allowance for funds used during constr (Post-9/6/95) | 7340 | | \$0 | S-2,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | Allowance for funds used during constr (Pre-9/6/95) | 7340 | | \$0 | S-12,LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

TYCOS 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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|-----------------------------------|--|------|-----|------------------|---------------------|---|-----------|-----------------------------|-----------|---|-----------|-----------------------------|-----------|--------|--------|-----------|--------|
| ALLOCATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | GENERAL SUPPORT ASSETS | 2110 | | 100.000% | 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 | | 100.000% | 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 | | 100.000% | 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 | | | 100.000% | | 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 | | | 100.000% | | 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 | | | 100.000% | | 0.000% | 22.103% | 0.000% | 8.725% | 16.762% | 7.004% | 0.118% | 0.078% | 0.000% | 0.000% | 45.209% | 0.000% |
| 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 | | | 100.000% | | 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 INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|--|--|----------------|-----|------------------|---------------------|---|-----------|-----------------------------|-----------|---|-----------|-----------------------------|-----------|--------|--------|-------------|--------|
| 1 | TELEPHONE PLANT IN SERVICE | 2001 | | 100.000% | S-2, LN 10 | 0.000% | 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

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL | | SPECIAL ACCESS | | INTRASTATE MESSAGE TOLL | | SPECIAL ACCESS | | TWX | EAS | EXCHANGE | OTHER |
|------------------------------|--------------------------------------|-----|------|------------------|---------------------|----------------------------|-----------|----------------|-----------|----------------------------|-----------|----------------|-----------|--------|--------|-----------|--------|
| | | | | | | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | INTRALATA | INTERLATA | | | | |
| 1 | SWS - OPERATOR SERVICES EXCL DA | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 2 | SWS - DIRECTORY ASSISTANCE BOARDS | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 3 | SUBSCRIBER LINE USE (SLU) | | | 100.000% | INPUT | 0.000% | 15.270% | 0.000% | 0.000% | 11.326% | 4.736% | 0.000% | 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% | 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% | 0.000% |
| 6 | PAYSTATION REVENUE | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 7 | BUSINESS OFFICE CONTACTS | | | 100.000% | INPUT | 0.000% | 5.908% | 0.000% | 0.294% | 18.569% | 0.017% | 0.252% | 0.000% | 0.000% | 0.000% | 74.960% | 0.000% |
| 8 | BILLING INQUIRY CONTACTS | | | 100.000% | INPUT | 0.000% | 6.370% | 0.000% | 0.181% | 3.396% | 0.000% | 0.132% | 0.000% | 0.000% | 0.000% | 89.921% | 0.000% |
| 9 | IX CARRIER SVC ORDER CONTACTS | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 10 | IX CARRIER BILLING INQUIRY CONTACTS | | | 0.000% | INPUT | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 11 | CARRIER ACCESS BILLING FACTOR | | | 100.000% | INPUT | 0.000% | 42.555% | 0.000% | 7.445% | 31.552% | 13.697% | 4.477% | 0.274% | 0.000% | 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 | | 1.11 | \$8,963 | DIRECT | \$0 | \$8,963 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | - OTHER | | 1.12 | \$60,748 | LN 7 | \$0 | \$3,589 | \$0 | \$179 | \$11,280 | \$10 | \$153 | \$0 | \$0 | \$0 | \$45,536 | \$0 |
| 26 | - END USER PAYMENT & COLLECTION | | 1.2 | \$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 | | 1.3 | \$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 | | 1.4 | \$0 | LN 9 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | - IX CARRIER PAYMENT & COLLECTION | | 1.5 | \$0 | LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | - IX CARRIER BILLING INQUIRY | | 1.6 | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 31 | - COIN COLLECTION AND ADMINISTRATION | | 1.7 | \$0 | LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | SUBTOTAL LOCAL BUSINESS OFFICE | | | \$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 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | - MESSAGE PROCESSING | | 2.1 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | - TOLL TICKET PROCESSING | | 2.11 | \$5,739 | AL-1, LN16 | \$0 | \$307 | \$0 | \$0 | \$1,595 | \$109 | \$0 | \$0 | \$0 | \$0 | \$3,727 | \$0 |
| 36 | - LOCAL MESSAGE PROCESSING | | 2.12 | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | - OTHER BILLING & COLLECTION | | 2.2 | \$77,442 | AL-1, LN18, LN19 | \$0 | \$23,097 | \$2 | \$0 | \$25,430 | \$1,742 | \$0 | \$0 | \$0 | \$0 | \$27,173 | \$0 |
| 38 | - END USER COMMON LINE | | 2.3 | \$4,076 | DIRECT | \$0 | \$4,076 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | - CARRIER ACCESS BILLING (CABS) | | 2.4 | \$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 | 3 | \$78,005 | LN 42+DIRECT | \$0 | \$30,211 | \$0 | \$694 | \$12,300 | \$2,026 | \$430 | \$23 | \$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

S-12,1of1

OTHER OPERATING EXPENSE AND TAX SEPARATIONS

S-12,1of1

| LN | DESCRIPTION | A/C | CAT | TOTAL COMPANY | ALLOCATION BASIS | INTERSTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | INTRASTATE MESSAGE TOLL INTRALATA | INTERLATA | SPECIAL ACCESS INTRALATA | INTERLATA | TWX | EAS | EXCHANGE | OTHER |
|--|--|------|-----|------------------|---------------------|---|-------------|-----------------------------|-------------|---|-----------|-----------------------------|-----------|--------|--------|-------------|--------|
| SEPARATION FACTORS | | | | | | | | | | | | | | | | | |
| 1 | BIG THREE EXPENSES | | | 100.000% | S-3, LN 4 | 0.000% | 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 | | | 100.000% | 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% |
| 3 | PLANT UNDER CONSTRUCTION - LONG TERM | 2004 | | 0.000% | S-6, LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | CAPITAL LEASES | 2680 | | 0.000% | S-3, LN 21 | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| 5 | EQUAL ACCESS INVESTMENT | | | 100.000% | S-6, LN 36 | 0.000% | 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 | | | 100.000% | 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 | | | 100.000% | | 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 | | | 100.000% | | 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

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 | \$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 | \$34,983 | \$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 | TRAFFIC SENSITIVE | SPECIAL ACCESS | | | | B&C | WBI | OPERATOR | | | | | |
|--|-------|---------------------------------------|------------------|----------------|---------------------|-------------------|----------------|-----------------|----------------|-------------------|---------|----------|-----------|-----------|-----------------------------|-----------------|---------------------|--------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | | | | FACILITY | DEDICATED TRANSPORT TERM | CHANNEL TERM | MILEAGE FACILITY | |
| 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 SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL MILEAGE FACILITY | B&C | WBI | OPERATOR | | |
|------------------------|------|---|------------------|---------------|------------------------------------|--------------|--------------------------------|-----------------|-------------------------------|-----------|-----------------------------|-----------------------------------|-----------------------------|-------------|-------------|----------|-------------|--------|
| 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 TERM | 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 | \$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 | | AND EQUAL ACCESS EQUIPMENT | 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% |
| 2680 TANGIBLE ASSETS | | | | | | | | | | | | | | | | | | |
| 11 | 2680 | CAPITAL LEASES | \$0 | LN 7 | | | | | | | | | | | | | | |
| 12 | | LEASEHOLD IMPROVEMENTS | \$0 | LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | | | | | | | | | | | | | | | | | |
| 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 | \$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 | | FOR APPORTIONING PRESUBSCRIPTION | 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 | \$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 | | CARRIER ACCESS BILLING EXPENSES | 100.000% | | 0.000% | 0.000% | 37.706% | 0.000% | 0.000% | 0.802% | 0.360% | 3.268% | 12.946% | 11.801% | 11.121% | 0.000% | 21.996% | 0.000% |

| LN | A/C | DESCRIPTION | TOTAL | | COMMON LINE | CAPPED CL | TRAFFIC SENSITIVE | | | COMMON | | SPECIAL ACCESS | | CHANNEL MILEAGE | | B&C | WBI | OPERATOR |
|----|------|--------------------------------------|-------------|------------|------------------|-----------|-------------------|--------------|-------|-----------|--------|----------------|-----------|-----------------|-------|-------|---------|----------|
| | | | COMPANY | SOURCE | IN EXCESS OF CAP | | SWITCHING | EQUAL ACCESS | INFO | TRANSPORT | TERM | FACILITY | DEDICATED | CHANNEL | TERM | | | |
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | | |
| 2 | | STANDARD WORK SECONDS | | | | | | | | | | | | | | | | |
| 3 | | - MANUAL BOARDS | 100.00% | AL-1,LN 9 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% |
| 4 | | - TSPS COMPLEX | 100.00% | AL-1,LN 10 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 100.00% |
| 5 | | EQUIVALENT ACCESS LINES - MSG COE | 100.00% | AL-1,LN 2 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | IX CIRCUIT TERMINATIONS - MSG COE | 100.00% | AL-1,LN 6 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 11.45% | 0.00% | 88.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 6 | 2220 | CENTRAL OFFICE EQUIPMENT | | | | | | | | | | | | | | | | |
| 7 | | OPERATOR SYSTEMS | | | | | | | | | | | | | | | | |
| 8 | | MANUAL SWITCHBOARDS | \$0 | LN 2 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | | AUXILIARY SWITCHBOARDS | | | | | | | | | | | | | | | | |
| 10 | | - DIRECTORY ASSISTANCE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | - INTERCEPT | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | | - OTHER | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | | SERVICE OBSERVING BOARDS | \$0 | LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | TSPS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | - OPERATOR | \$0 | LN 3 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | - RTA | \$0 | LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | - OTHER | \$0 | LN 27 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | TOTAL OPERATOR SYSTEMS | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 2210 | TANDEM SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 20 | | ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | NON ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | TOTAL TANDEM SWITCH | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 23 | 2210 | LOCAL SWITCHING EQUIPMENT | | | | | | | | | | | | | | | | |
| 24 | | ACCESS | \$4,375,162 | DIRECT | \$0 | \$0 | \$4,375,162 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | | EQUAL ACCESS | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | TOTAL LOCAL SWITCH | \$4,375,162 | | \$0 | \$0 | \$4,375,162 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | | TOTAL CAT1 EXCL SVC OBS, CAT 2 AND 3 | \$4,375,162 | | \$0 | \$0 | \$4,375,162 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | % DISTRIBUTION | 100.00% | | 0.00% | 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% |

TYCOS Utelco, LLC

A-4,2of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | EQUAL | COMMON | TRANSPORT | FACILITY | SPECIAL ACCESS | | CHANNEL | MILEAGE | B&C | WBI | OPERATOR |
|------------|------|--|------------------|-------------|---------------------|--------------|-------------------|--------|--------|-----------|----------|-----------------------------|-----------------|-------------|----------|--------|-------------|----------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | ACCESS | INFO | TERM | | DEDICATED TRANSPORT TERM | CHANNEL TERM | | FACILITY | | | |
| 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 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 TERM | SPECIAL ACCESS CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----|------|-----------------------------------|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|----------------|-------------------|----------|-----------------------------|-----------------------------------|---------------------|-------------|-----------|-----------|
| 1 | | ALLOCATION FACTORS | | | | | | | | | | | | | | | |
| 2 | | EQUIVALENT ACCESS LINES - MSG CWF | 100.00% | AL-1, LN 4 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | 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% |
| 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 |
| 6 | | COINLESS PUBLIC TELEPHONE | \$0 | DIRECT | \$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 |
| 8 | | SUBTOTAL | \$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 |
| 10 | | TOTAL ORIG/TERM EQUIP | \$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 |
| 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 |
| 14 | | EXCHANGE WIDEBAND AND WBI | \$1,071,729 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$776,794 | \$0 | \$0 | \$294,935 | \$0 |
| 15a | | EXCHANGE TRUNK - BASIC | \$0 | DIRECT | \$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 |
| 16 | | INTEREXCHANGE WIDEBAND & DSL | \$1,289,290 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,289,290 | \$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 |
| 17b | | IX TRUNK - SPECIAL | \$0 | DIRECT | \$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 |
| 19 | | HOST/REMOTE | \$23,621 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,621 | \$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 |
| 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 |
| 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% |
| 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 |
| 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% |

[illegible]

A-7,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | | TRAFFIC SENSITIVE | | COMMON INFO | COMMON TRANSPORT | | SPECIAL ACCESS | | CHANNEL MILEAGE | FACILITY | B&C | WBI | OPERATOR |
|--------------------------|-------|---------------------------------------|------------------|--------------------|---------------------|--------------|-------------------|-----------------|----------------|------------------|----------|-----------------|-------------|--------------------|-------------|---------|-------------|----------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | | TERM | TERM | CHANNEL TERM | FACILITY | | | | | |
| 1 | 3100 | ACCUM DEPRECIATION - PLANT IN SERVICE | | | | | | | | | | | | | | | | |
| 2 | | GENERAL SUPPORT | \$1,041,510 | A-3.LN 5 | \$0 | \$406,753 | \$238,783 | \$0 | \$0 | \$5,080 | \$2,282 | \$20,693 | \$81,985 | \$74,737 | \$70,424 | \$1,473 | \$139,300 | \$0 |
| 3 | | CENTRAL OFFICE SWITCHING EQUIPMENT | \$4,311,220 | A-4.LN 47 | \$0 | \$0 | \$4,311,220 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | OPERATOR SYSTEMS EQUIPMENT | \$0 | A-4.LN 44 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | | CENTRAL OFFICE TRANSMISSION | \$5,320,137 | A-4.LN 48 | \$0 | \$1,328,235 | \$0 | \$0 | \$0 | \$79,145 | \$0 | \$231,248 | \$597,911 | \$1,164,283 | \$0 | \$0 | \$1,919,315 | \$0 |
| 6 | | UNDISTRIBUTED COE | \$0 | A-4.LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | | INFORMATION ORIG/TERM | \$0 | A-5.LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 8 | | CABLE AND WIRE FACILITIES | \$7,492,395 | A-5.LN 22 | \$0 | \$5,239,224 | \$0 | \$0 | \$0 | \$0 | \$37,193 | \$95,322 | \$710,612 | \$0 | \$1,147,714 | \$0 | \$262,330 | \$0 |
| 9 | | TOTAL ACCUM DEPR - TPIS | \$18,165,262 | | \$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 |
| 10 | 3200 | ACCUM DEPRECIATION - FUTURE USE | \$0 | A-6.LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 11 | | TOTAL ACCUM DEPRECIATION | \$18,165,262 | | \$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 |
| 12 | | % DISTRIBUTION | 100.000% | | 0.000% | 38.393% | 25.048% | 0.000% | 0.000% | 0.464% | 0.217% | 1.912% | 7.655% | 6.821% | 6.706% | 0.008% | 12.777% | 0.000% |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | | | | | | | | |
| 13 | 3400 | TANGIBLE ASSETS | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASES | \$0 | A-3.LN 10 + Direct | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | LEASEHOLD IMPROVEMENTS | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | UNDISTRIBUTED | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL ACCUM AMORT - TANGIBLE | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 3500 | INTANGIBLE ASSETS | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 3600 | TELEPHONE PLANT ADJUSTMENT | \$0 | A-6.LN 28 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | TOTAL ACCUM AMORTIZATION | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 21 | | % DISTRIBUTION | 0.000% | | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% |
| | | | | | | | | | | | | | | | | | | |
| 22 | 4100& | NET OPERATING DEFERRED INC TAX | | | | | | | | | | | | | | | | |
| 23 | 4340 | GENERAL SUPPORT | \$6,710 | A-3.LN 5 | \$0 | \$2,621 | \$1,540 | \$0 | \$0 | \$33 | \$15 | \$133 | \$528 | \$481 | \$454 | \$9 | \$896 | \$0 |
| 24 | | CENTRAL OFFICE EQUIP | \$96,950 | A-4.LN 43 | \$0 | \$14,237 | \$39,921 | \$0 | \$0 | \$848 | \$0 | \$2,479 | \$6,412 | \$12,480 | \$0 | \$0 | \$20,573 | \$0 |
| 25 | | INFORMATION ORIG/TERM | \$0 | A-5.LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 26 | | CABLE AND WIRE FACILITIES | \$75,740 | A-5.LN 22 | \$0 | \$52,969 | \$0 | \$0 | \$0 | \$0 | \$376 | \$964 | \$7,179 | \$0 | \$11,601 | \$0 | \$2,652 | \$0 |
| 27 | | UNDISTRIBUTED | \$9,997 | A-3.LN 10 | \$0 | \$3,910 | \$2,296 | \$0 | \$0 | \$49 | \$22 | \$199 | \$788 | \$718 | \$677 | \$1 | \$1,338 | \$0 |
| 28 | | TOTAL NET DEFERRED INC TAX | \$189,398 | | \$0 | \$73,738 | \$43,757 | \$0 | \$0 | \$930 | \$413 | \$3,774 | \$14,907 | \$13,679 | \$12,732 | \$10 | \$25,459 | \$0 |
| 29 | | % DISTRIBUTION | 100.000% | | 0.000% | 38.933% | 23.103% | 0.000% | 0.000% | 0.491% | 0.218% | 1.993% | 7.871% | 7.222% | 6.722% | 0.005% | 13.442% | 0.000% |
| | | | | | | | | | | | | | | | | | | |
| 30 | 4040& | CUST. DEPOSITS & OTHER DEF CRS-NET | | | | | | | | | | | | | | | | |
| 31 | 4360 | GENERAL SUPPORT | \$0 | A-3.LN 5 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | CENTRAL OFFICE EQUIP | \$0 | A-4.LN 43 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 33 | | INFORMATION ORIG/TERM | \$0 | A-5.LN 11 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 34 | | CABLE AND WIRE FACILITIES | \$0 | A-5.LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 35 | | UNDISTRIBUTED | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 36 | 4310 | OTHER LONG TERM LIABILITIES | \$0 | A-3.LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 37 | | | | | | | | | | | | | | | | | | |

A-8.1 of 1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE | TRAFFIC SENSITIVE | | | SPECIAL ACCESS | | | CHANNEL MILEAGE | | B&C | WBI | OPERATOR | | |
|----|------------|--|------------------|---------------|---------------------|-------------------|-----------|-----------------|--------------------------|--------------------------|----------|------------------------|-----------------|-----------|-----------|-----------|-----------|----------|
| | | | | | IN EXCESS OF CAP | CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | CHANNEL TERM | | | | TERM | FACILITY |
| 1 | 6110 | OPERATING EXPENSE AND TAX | | | | | | | | | | | | | | | | |
| 2 | 6120 | NETWORK SUPPORT EXPENSE | \$4,200 | A-9,LN 6 | \$0 | \$1,643 | \$964 | \$0 | \$0 | \$21 | \$9 | \$84 | \$331 | \$302 | \$284 | \$0 | \$562 | \$0 |
| 3 | 6130 | GENERAL SUPPORT EXPENSE | \$216,878 | A-9,LN 7 | \$0 | \$84,703 | \$49,727 | \$0 | \$0 | \$1,058 | \$475 | \$4,309 | \$17,071 | \$15,560 | \$14,665 | \$307 | \$29,003 | \$0 |
| 4 | 6140 | CENTRAL OFFICE EXPENSE | \$259,574 | A-9,LN 15 | \$0 | \$30,186 | \$138,662 | \$0 | \$0 | \$1,795 | \$0 | \$5,255 | \$13,581 | \$26,460 | \$0 | \$0 | \$43,618 | \$0 |
| 5 | 6310 | INFORMATION ORIG/TERM EXP | \$0 | A-9,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5 | 6410 | CABLE AND WIRE FACILITIES EXP | \$186,956 | A-9,LN 24 | \$0 | \$130,738 | \$0 | \$0 | \$0 | \$0 | \$928 | \$2,379 | \$17,729 | \$0 | \$28,638 | \$0 | \$6,546 | \$0 |
| 6 | 6510 | OTHER PLANT EXPENSE | \$0 | A-10,LN 6 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 7 | 6530 | NETWORK OPERATIONS EXPENSE | \$372,120 | A-10,LN 7 | \$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 | A-10,LN 8 | \$0 | \$141,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6610 | MARKETING EXPENSE | \$217,275 | A-11,LN 1 | \$0 | \$84,971 | \$49,885 | \$0 | \$0 | \$1,061 | \$477 | \$4,322 | \$17,125 | \$15,609 | \$14,712 | \$20 | \$29,094 | \$0 |
| 8 | 6620 | SERVICES EXPENSE | \$103,333 | A-11,LN29 | \$0 | \$18,315 | \$14,806 | \$0 | \$99 | \$315 | \$142 | \$1,283 | \$3,511 | \$3,200 | \$3,016 | \$52,680 | \$5,965 | \$0 |
| 11 | 6710 | EXECUTIVE AND PLANNING EXP | \$0 | A-12,LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | 6720 | GENERAL AND ADMINISTRATIVE EXP | \$559,640 | A-12,LN 9 | \$0 | \$237,685 | \$126,470 | \$0 | \$37 | \$2,261 | \$1,061 | \$9,326 | \$36,765 | \$32,733 | \$32,229 | \$19,747 | \$61,327 | \$0 |
| 13 | | SUBTOTAL OPERATING EXPENSE | \$2,061,914 | | \$0 | \$875,716 | \$465,967 | \$136 | \$8,332 | \$3,908 | \$34,360 | \$135,454 | \$120,602 | \$118,744 | \$72,754 | \$225,951 | \$0 | \$0 |
| 14 | | % DISTRIBUTION | 100.000% | | 0.000% | 42.471% | 22.598% | 0.000% | 0.007% | 0.404% | 0.190% | 1.666% | 6.569% | 5.849% | 3.528% | 10.958% | 0.000% | 0.000% |
| 15 | 6560 | DEPRECIATION AND AMORTIZATION | \$1,157,804 | A-10,LN 19+27 | \$0 | \$463,151 | \$162,243 | \$0 | \$10,022 | \$2,094 | \$34,649 | \$115,717 | \$147,432 | \$64,612 | \$74 | \$257,810 | \$0 | \$0 |
| 16 | 7200 | OTHER OPERATING TAX | \$104,208 | A-12,LN 25 | \$0 | \$40,753 | \$23,925 | \$0 | \$0 | \$609 | \$229 | \$2,073 | \$8,213 | \$7,486 | \$7,056 | \$10 | \$13,954 | \$0 |
| 17 | | EQUAL ACCESS EXPENSE | \$0 | A-12,LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | 7500 | INTEREST ON CUSTOMER DEPOSITS | \$0 | A-12,LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 19 | 5240/7100/ | RENT REVENUES/ OTHER INC/ G+L | (\$17,800) | A-10,LN 35 | \$0 | (\$10,003) | (\$1,815) | \$0 | \$0 | (\$39) | (\$66) | (\$283) | (\$1,560) | (\$568) | (\$2,049) | (\$11) | (\$1,405) | \$0 |
| 20 | | TOTAL OPERATING EXP & TAX | \$3,306,126 | | \$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 |
| 21 | | % DISTRIBUTION | 100.000% | | 0.000% | 41.427% | 16.645% | 0.000% | 0.004% | 0.569% | 0.186% | 2.141% | 7.798% | 8.316% | 5.697% | 2.203% | 15.012% | 0.000% |
| 22 | 7370 | NON OPERATING EXPENSE | | | | | | | | | | | | | | | | |
| 23 | | ABANDONED CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | CONTRIBUTIONS | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | TOTAL NON OPERATING EXP | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 5310 | UNCOLLECTIBLES | | | | | | | | | | | | | | | | |
| 26 | 5320 | END USER MSG TOLL | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | 5320 | END USER COMMON LINE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 27 | 5330 | IX CARRIER | \$0 | A-3,LN 22 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 28 | | TOTAL UNCOLLECTIBLES | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 29 | 7340 | ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | \$0 | A-3,LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

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 INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|-----------------------------------|------|-------------------------------------|------------------|------------|------------------------------------|--------------|--------------------------------|-----------------|----------------|-------------------|----------|------------------------|-----------------------------------|-----------------|---------------------|---------|-------------|----------|
| BASIS FOR NETWORK SUPPORT EXPENSE | | | | | | | | | | | | | | | | | | |
| 1 | | GEN SUPPORT, COE, IOT AND C&WF | \$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 |
| 2 | | EQUAL ACCESS EQUIPMENT | \$0 | A-3, LN 8 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 3 | | TOTAL | \$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% |
| PLANT SPECIFIC EXPENSES | | | | | | | | | | | | | | | | | | |
| 5 | | GENERAL SUPPORT EXPENSE | | | | | | | | | | | | | | | | |
| 6 | 6110 | NETWORK SUPPORT | \$4,200 | LN 4 | \$0 | \$1,643 | \$964 | \$0 | \$0 | \$21 | \$9 | \$84 | \$331 | \$302 | \$284 | \$0 | \$562 | \$0 |
| 7 | 6120 | 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 |
| 8 | | 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 | TRAFFIC SENSITIVE CAPPED CL | SWITCHING | EQUAL ACCESS | COMMON TRANSPORT INFO | COMMON TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TRANSPORT 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 | \$1,875 | \$4,806 | \$35,827 | \$0 | \$57,868 | \$0 | \$13,227 | \$0 | \$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 | \$49 | \$126 | \$937 | \$0 | \$1,514 | \$0 | \$346 | \$0 | \$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 INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL 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 | | - OPERATOR SERVICES UNDER CONTRACT | \$62 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$62 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6622 | PUBLISHED DIRECTORY LISTINGS | \$7 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | 6623 | ALL OTHER | | | | | | | | | | | | | | | | |
| 7 | 1.0 | LOCAL BUSINESS OFFICE | | | | | | | | | | | | | | | | |
| 8 | | - END USER SVC ORDER PROCESSING | | | | | | | | | | | | | | | | |
| 9 | | - PRESUBSCRIPTION | \$9,048 | A-3, LN 22 | \$0 | \$5,464 | \$3,208 | \$0 | \$0 | \$68 | \$31 | \$278 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 10 | | - OTHER | \$3,804 | AL-1, LN 12 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,804 | \$0 | \$0 |
| 11 | | - 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 |
| 12 | | - 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 |
| 13 | | - IX CARRIER SVC ORDER PROCESSING | \$0 | AL-1, LN 15 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 14 | | - IX CARRIER PAYMENT & COLLECTION | \$0 | AL-1, LN 16 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | - IX CARRIER BILLING INQUIRY | \$0 | AL-1, LN 17 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | - COIN COLLECT AND ADMINISTRATION | \$0 | AL-1, LN 18 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | SUBTOTAL LOCAL BUSINESS OFFICE | \$25,850 | | \$0 | \$8,757 | \$3,208 | \$0 | \$0 | \$68 | \$31 | \$278 | \$0 | \$0 | \$0 | \$13,509 | \$0 | \$0 |
| 18 | 2.0 | CUSTOMER SERVICES (REV ACCTG) | | | | | | | | | | | | | | | | |
| 19 | | - MESSAGE PROCESSING | | | | | | | | | | | | | | | | |
| 20 | | - TOLL TICKET PROCESSING | \$307 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$307 | \$0 | \$0 |
| 21 | | - LOCAL MESSAGE PROCESSING | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 22 | | - OTHER BILLING & COLLECTION | \$23,097 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$23,097 | \$0 | \$0 |
| 23 | | - END USER COMMON LINE | \$4,076 | DIRECT | \$0 | \$4,076 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | | - 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 | \$4,180 | \$0 |
| 25 | | SUBTOTAL CUSTOMER SERVICES | \$46,485 | | \$0 | \$4,076 | \$7,167 | \$0 | \$0 | \$152 | \$68 | \$621 | \$2,460 | \$2,243 | \$2,114 | \$23,404 | \$4,180 | \$0 |
| 26 | | 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 | \$4,180 | \$0 |
| 27 | | % 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% |
| 28 | 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 |
| 29 | | 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 |
| 30 | | % 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% |
| 31 | | 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 |
| 32 | | % 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% |
| 33 | | 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 |
| 34 | | % 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% |
| | | 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 | |

TYCOS Utelco, LLC

A-12,1of1

CORPORATE OPERATIONS EXPENSE ALLOCATION

A-12,1of1

| LN | A/C | DESCRIPTION | TOTAL COMPANY | SOURCE | COMMON LINE IN EXCESS OF CAP | CAPPED CL | TRAFFIC SENSITIVE SWITCHING | EQUAL ACCESS | COMMON INFO | TRANSPORT TERM | FACILITY | DEDICATED TRANSPORT TERM | SPECIAL ACCESS CHANNEL TERM | CHANNEL TERM | MILEAGE FACILITY | B&C | WBI | OPERATOR |
|----|------|--|------------------|-------------|------------------------------------|--------------|--------------------------------|-----------------|----------------|-------------------|----------|-----------------------------|--------------------------------|-----------------|---------------------|----------|-----------|----------|
| 1 | | BIG THREE EXPENSES | | | | | | | | | | | | | | | | |
| 2 | | PLANT SPECIFIC EXPENSE | \$667,608 | A-9, LN 25 | \$0 | \$247,269 | \$189,354 | \$0 | \$0 | \$2,877 | \$1,413 | \$12,026 | \$48,722 | \$42,323 | \$43,588 | \$307 | \$79,730 | \$0 |
| 3 | | OTHER PLANT EXPENSE | \$0 | A-10, LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4 | | NETWORK OPERATIONS EXPENSE | \$372,120 | A-10, LN 8 | \$0 | \$145,539 | \$85,443 | \$0 | \$0 | \$1,817 | \$817 | \$7,403 | \$29,332 | \$26,736 | \$25,199 | \$0 | \$49,834 | \$0 |
| 5 | | ACCESS CHARGE EXPENSE | \$141,937 | A-10, LN 9 | \$0 | \$141,937 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 6 | | CUSTOMER OPERATIONS EXPENSE | \$320,608 | A-11, LN 31 | \$0 | \$103,286 | \$64,690 | \$0 | \$99 | \$1,376 | \$618 | \$5,605 | \$20,636 | \$18,810 | \$17,728 | \$52,007 | \$35,060 | \$0 |
| 7 | | TOTAL BIG THREE EXPENSES | \$1,502,274 | | \$0 | \$638,031 | \$339,488 | \$0 | \$99 | \$6,070 | \$2,847 | \$25,034 | \$98,690 | \$87,869 | \$86,515 | \$53,007 | \$164,624 | \$0 |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 42.471% | 22.598% | 0.000% | 0.007% | 0.404% | 0.190% | 1.666% | 6.569% | 5.849% | 5.759% | 3.528% | 10.958% | 0.000% |
| 8 | 6710 | CORPORATE OPERATING EXPENSE | | LN 7 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9 | 6720 | EXECUTIVE AND PLANNING | \$559,640 | LN 7 | \$0 | \$237,685 | \$126,470 | \$0 | \$37 | \$2,261 | \$1,061 | \$9,326 | \$36,765 | \$32,733 | \$32,229 | \$19,747 | \$61,327 | \$0 |
| 10 | | GENERAL AND ADMINISTRATIVE | \$559,640 | | \$0 | \$237,685 | \$126,470 | \$0 | \$37 | \$2,261 | \$1,061 | \$9,326 | \$36,765 | \$32,733 | \$32,229 | \$19,747 | \$61,327 | \$0 |
| 11 | | TOTAL CORPORATE OPERATIONS | | | | | | | | | | | | | | | | |
| | | % DISTRIBUTION | 100.000% | | 0.000% | 42.471% | 22.598% | 0.000% | 0.007% | 0.404% | 0.190% | 1.666% | 6.569% | 5.849% | 5.759% | 3.528% | 10.958% | 0.000% |
| 12 | | EQUAL ACCESS EXPENSE | \$0 | DIRECT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | 7500 | INTEREST EXPENSE | | | | | | | | | | | | | | | | |
| 14 | | CAPITAL LEASE | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 15 | | CUSTOMER DEPOSITS | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 16 | | OTHER | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 17 | | TOTAL | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 18 | | OTHER INCOME ADJUSTMENTS | | | | | | | | | | | | | | | | |
| 19 | | Amort of Excess Deferred Tax & Enviro. Tax | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 20 | | DEPR ON CAP OVERHEADS + MEALS & ENT. | (\$128) | A-3, LN 10 | \$0 | (\$50) | (\$29) | \$0 | \$0 | (\$1) | (\$0) | (\$3) | (\$10) | (\$9) | (\$9) | (\$9) | (\$17) | \$0 |
| 21 | | TOTAL | (\$128) | | \$0 | (\$50) | (\$29) | \$0 | \$0 | (\$1) | (\$0) | (\$3) | (\$10) | (\$9) | (\$9) | (\$9) | (\$17) | \$0 |
| 22 | | OPERATING TAXES | | | | | | | | | | | | | | | | |
| 23 | 7210 | FEDERAL ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 24 | 7210 | STATE ITC AMORTIZATION | \$0 | A-3, LN 10 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 25 | 7240 | OTHER OPERATING TAXES | \$104,208 | A-3, LN 10 | \$0 | \$40,753 | \$23,925 | \$0 | \$0 | \$509 | \$229 | \$2,073 | \$8,213 | \$7,486 | \$7,056 | \$10 | \$13,954 | \$0 |
| 26 | | TOTAL OPERATING TAXES | \$104,208 | | \$0 | \$40,753 | \$23,925 | \$0 | \$0 | \$509 | \$229 | \$2,073 | \$8,213 | \$7,486 | \$7,056 | \$10 | \$13,954 | \$0 |