

PYCOS

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PYCOS

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REVENUE REQUIREMENT SUMMARY

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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$124,668,966	S-2, LN 35	\$0	\$26,510,401	\$0	\$17,703,453	\$10,247,286	\$13,410,741	\$1,159,342	\$64,141	\$0	\$0	\$55,573,602
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%	
3	RETURN ON INVESTMENT	\$14,025,259	LN1*LN 2	\$0	\$2,982,420	\$0	\$1,991,638	\$1,152,820	\$1,508,708	\$130,426	\$7,216	\$0	\$0	\$6,252,030
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$14,025,259	LN3-LN4	\$0	\$2,982,420	\$0	\$1,991,638	\$1,152,820	\$1,508,708	\$130,426	\$7,216	\$0	\$0	\$6,252,030
6	FEDERAL OPERATING INCOME TAX	(OPTIONAL) \$7,565,249	LN 28	\$0	\$1,608,597	\$0	\$1,074,573	\$621,340	\$813,565	\$70,329	\$3,892	\$0	\$0	\$3,372,952
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$7,565,249	LN 6-LN 7	\$0	\$1,608,597	\$0	\$1,074,573	\$621,340	\$813,565	\$70,329	\$3,892	\$0	\$0	\$3,372,952
9	STATE AND LOCAL INCOME TAX	(OPTIONAL) \$1,765,091	LN 33	\$0	\$373,880	\$0	\$254,205	\$146,348	\$187,342	\$15,632	\$818	\$0	\$0	\$786,865
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$1,765,091	LN 9-LN 10	\$0	\$373,880	\$0	\$254,205	\$146,348	\$187,342	\$15,632	\$818	\$0	\$0	\$786,865
13	OPERATING EXPENSE AND TAX	\$96,049,601	S-8, LN 20	\$0	\$23,352,992	\$0	\$12,806,119	\$8,802,912	\$9,915,189	\$920,066	\$57,327	\$0	\$0	\$40,194,995
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	\$119,405,199	5+8+11thru15	\$0	\$28,317,889	\$0	\$16,126,535	\$10,723,420	\$12,424,805	\$1,136,454	\$69,253	\$0	\$0	\$50,606,843
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$150,840	LN 16*LN 17	\$0	\$0	\$0	\$0	\$21,247	\$34,553	\$2,547	\$96	\$0	\$0	\$92,397
19	TOTAL REVENUE REQUIREMENT	\$119,556,039		\$0	\$28,317,889	\$0	\$16,126,535	\$10,744,666	\$12,459,358	\$1,139,001	\$69,349	\$0	\$0	\$50,699,240

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

OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$14,025,259	LN 3	\$0	\$2,982,420	\$0	\$1,991,638	\$1,152,820	\$1,508,708	\$130,426	\$7,216	\$0	\$0	\$6,252,030
21	INTEREST AND RELATED ITEMS EXCL NON-OPER		S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	(\$24,489)	S-12, LN 25+26	\$0	(\$4,975)	\$0	(\$3,997)	(\$1,097)	(\$2,198)	(\$185)	(\$13)	\$0	\$0	(\$12,024)
23	TOTAL INCOME ADJUSTMENTS	(\$24,489)	LN 21+22	\$0	(\$4,975)	\$0	(\$3,997)	(\$1,097)	(\$2,198)	(\$185)	(\$13)	\$0	\$0	(\$12,024)
24	FEDERAL ITC AMORTIZATION		S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$14,049,748		\$0	\$2,987,395	\$0	\$1,995,635	\$1,153,916	\$1,510,907	\$130,611	\$7,229	\$0	\$0	\$6,264,055
26	FEDERAL INCOME TAX @ 35.00%	\$7,565,249	LN 25 FIT	\$0	\$1,608,597	\$0	\$1,074,573	\$621,340	\$813,565	\$70,329	\$3,892	\$0	\$0	\$3,372,952
27	FEDERAL SURTAX ALLOCATION - OPERATING		/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$7,565,249	LN26-LN27	\$0	\$1,608,597	\$0	\$1,074,573	\$621,340	\$813,565	\$70,329	\$3,892	\$0	\$0	\$3,372,952
29	STATE ITC AMORTIZATION		S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A \$21,614,997	LN25+LN28-S-12,	\$0	\$4,595,992	\$0	\$3,070,208	\$1,775,256	\$2,324,472	\$200,941	\$11,121	\$0	\$0	\$9,637,007
31	STATE INCOME TAX @ 7.90%	\$1,765,091	LN 30 SIT	\$0	\$373,880	\$0	\$254,205	\$146,348	\$187,342	\$15,632	\$818	\$0	\$0	\$786,865
32	STATE SURTAX EXEMPTION		/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$1,765,091		\$0	\$373,880	\$0	\$254,205	\$146,348	\$187,342	\$15,632	\$818	\$0	\$0	\$786,865

PYCOS

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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		\$29,996,704	S-3.LN 10	\$0	\$6,862,025	\$0	\$4,023,567	\$2,843,968	\$3,023,808	\$252,422	\$13,148	\$0	\$0	\$12,977,767	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$66,443,662	S-4.LN 52	\$0	\$29,442,551	\$0	\$0	\$11,509,825	\$9,160,343	\$0	\$0	\$0	\$0	\$16,330,943	\$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		\$159,087,527	S-4.LN 78	\$0	\$21,932,897	\$0	\$58,678,690	\$9,383,367	\$11,331,352	\$3,592,350	\$152,307	\$0	\$0	\$54,016,563	\$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		\$362,881,444	S-5.LN 42	\$0	\$82,965,917	\$0	\$19,461,284	\$34,635,520	\$43,136,523	\$1,902,516	\$150,051	\$0	\$0	\$180,629,633	\$0
7	TANGIBLE ASSETS	2680		\$28,605	S-3.LN 29	\$0	\$6,203	\$0	\$5,367	\$1,125	\$4,466	\$347	\$0	\$0	\$0	\$11,097	\$0
8	INTANGIBLE ASSETS	2690		\$4,795,839	S-3.LN 36	\$0	\$1,096,702	\$0	\$625,250	\$470,617	\$490,039	\$41,060	\$2,408	\$0	\$0	\$2,069,762	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$623,233,781		\$0	\$142,306,294	\$0	\$82,794,158	\$58,844,423	\$67,146,531	\$5,788,695	\$317,915	\$0	\$0	\$266,035,765	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	13.28%	9.44%	10.77%	0.93%	0.05%	0.00%	0.00%	42.69%	0.00%
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		\$6,127,583	S-6.LN 15	\$0	\$1,391,197	\$0	\$809,009	\$675,351	\$806,904	\$46,905	\$5,574	\$0	\$0	\$2,392,644	\$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			\$629,361,364		\$0	\$143,697,491	\$0	\$83,603,167	\$59,519,774	\$67,953,434	\$5,835,600	\$323,488	\$0	\$0	\$268,428,409	\$0
18	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	13.28%	9.46%	10.80%	0.93%	0.05%	0.00%	0.00%	42.65%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$486,444,373	S-7.LN 18	\$0	\$113,067,700	\$0	\$63,254,411	\$47,767,543	\$53,095,598	\$4,512,495	\$249,895	\$0	\$0	\$204,496,732	\$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		\$25,953	S-7.LN 23	\$0	\$5,662	\$0	\$4,845	\$1,074	\$4,336	\$331	\$0	\$0	\$0	\$9,705	\$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		\$22,056,892	S-7.LN 32	\$0	\$5,072,341	\$0	\$2,994,076	\$1,860,646	\$1,853,730	\$191,727	\$11,348	\$0	\$0	\$10,073,024	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$325,352	S-7.LN 38	\$0	\$81,703	\$0	\$32,554	\$31,802	\$25,912	\$1,784	\$140	\$0	\$0	\$151,457	\$0
26	NET TELEPHONE PLANT			\$120,508,794		\$0	\$25,470,085	\$0	\$17,317,282	\$9,858,709	\$12,973,859	\$1,129,263	\$62,105	\$0	\$0	\$53,697,492	\$0
27	% DISTRIBUTION			100.00%		0.00%	21.14%	0.00%	14.37%	8.18%	10.77%	0.94%	0.05%	0.00%	0.00%	44.56%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$1,422,374	S-6.LN 31	\$0	\$325,623	\$0	\$73,029	\$138,237	\$169,306	\$6,825	\$272	\$0	\$0	\$709,083	\$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		\$2,737,799		\$0	\$714,693	\$0	\$313,142	\$250,340	\$267,576	\$23,255	\$1,764	\$0	\$0	\$1,167,028	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$124,668,966		\$0	\$26,510,401	\$0	\$17,703,453	\$10,247,286	\$13,410,741	\$1,159,342	\$64,141	\$0	\$0	\$55,573,602	\$0
36	% DISTRIBUTION			100.00%		0.00%	21.26%	0.00%	14.20%	8.22%	10.76%	0.93%	0.05%	0.00%	0.00%	44.58%	0.00%

PYCOS

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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			\$35,932,314		\$0	\$8,764,261	\$0	\$4,016,986	\$3,549,314	\$3,758,840	\$298,534	\$24,944	\$0	\$0	\$15,519,436	\$0
3	% DISTRIBUTION			100.00%		0.00%	24.39%	0.00%	11.18%	9.88%	10.46%	0.83%	0.07%	0.00%	0.00%	43.19%	0.00%
4	- CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$588,412,633		\$0	\$134,341,364	\$0	\$78,139,974	\$55,528,712	\$63,628,218	\$5,494,866	\$302,359	\$0	\$0	\$250,977,139	\$0
6	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	13.28%	9.44%	10.81%	0.93%	0.05%	0.00%	0.00%	42.65%	0.00%
	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)			\$28,931,192	LN 6+DIRECT	\$0	\$6,620,212	\$0	\$3,875,400	\$2,744,185	\$2,903,186	\$242,316	\$12,561	\$0	\$0	\$12,533,333	\$0
9	GENERAL PURPOSE COMPUTERS			\$1,065,512	LN 6+DIRECT	\$0	\$241,813	\$0	\$148,167	\$99,783	\$120,622	\$10,106	\$587	\$0	\$0	\$444,434	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$29,996,704		\$0	\$6,862,025	\$0	\$4,023,567	\$2,843,968	\$3,023,808	\$252,422	\$13,148	\$0	\$0	\$12,977,767	\$0
11	% DISTRIBUTION			100.00%		0.00%	22.88%	0.00%	13.41%	9.48%	10.08%	0.84%	0.04%	0.00%	0.00%	43.26%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$618,409,337		\$0	\$141,203,389	\$0	\$82,163,541	\$58,372,680	\$66,652,026	\$5,747,288	\$315,506	\$0	\$0	\$263,954,906	\$0
14	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	13.29%	9.44%	10.78%	0.93%	0.05%	0.00%	0.00%	42.68%	0.00%
	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			\$28,605	LN 11+DIRECT	\$0	\$6,203	\$0	\$5,367	\$1,125	\$4,466	\$347	\$0	\$0	\$0	\$11,097	\$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			\$28,605		\$0	\$6,203	\$0	\$5,367	\$1,125	\$4,466	\$347	\$0	\$0	\$0	\$11,097	\$0
29	TOTAL TANGIBLE ASSETS			\$28,605		\$0	\$6,203	\$0	\$5,367	\$1,125	\$4,466	\$347	\$0	\$0	\$0	\$11,097	\$0
30	% DISTRIBUTION			100.00%		0.00%	21.68%	0.00%	18.76%	3.93%	15.61%	1.21%	0.00%	0.00%	0.00%	38.79%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$618,437,942		\$0	\$141,209,592	\$0	\$82,168,908	\$58,373,805	\$66,656,492	\$5,747,635	\$315,506	\$0	\$0	\$263,966,003	\$0
33	% DISTRIBUTION			100.00%		0.00%	22.83%	0.00%	13.29%	9.44%	10.78%	0.93%	0.05%	0.00%	0.00%	42.68%	0.00%
	INTANGIBLE ASSETS																
34	ALLOCATED		2690	\$4,795,839	LN 33	\$0	\$1,096,702	\$0	\$625,250	\$470,617	\$490,039	\$41,060	\$2,408	\$0	\$0	\$2,069,762	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,795,839		\$0	\$1,096,702	\$0	\$625,250	\$470,617	\$490,039	\$41,060	\$2,408	\$0	\$0	\$2,069,762	\$0
37	% DISTRIBUTION			100.00%		0.00%	22.87%	0.00%	13.04%	9.81%	10.22%	0.86%	0.05%	0.00%	0.00%	43.16%	0.00%

[illegible]

PYCOS

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
	TANDEM SWITCHING EQUIPMENT	2210	2.0										
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL SWITCHING EQUIPMENT	2210	3.0										
48	ACCESS		3.1	\$66,443,662	LN 13	\$0	\$29,442,551	\$0	\$0	\$11,509,825	\$9,160,343	\$0	\$16,330,943
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$66,443,662		\$0	\$29,442,551	\$0	\$0	\$11,509,825	\$9,160,343	\$0	\$16,330,943
51	% DISTRIBUTION			100.00%		0.00%	44.31%	0.00%	0.00%	17.32%	13.79%	0.00%	24.58%
52	TOTAL SWITCHING EQUIPMENT			\$66,443,662		\$0	\$29,442,551	\$0	\$0	\$11,509,825	\$9,160,343	\$0	\$16,330,943
53	% DISTRIBUTION			100.00%		0.00%	44.31%	0.00%	0.00%	17.32%	13.79%	0.00%	24.58%
	CENTRAL OFFICE TRANSMISSION	2230	4.0										
54	EXCHANGE CIRCUIT		4.1										
55	4.11 - EXCH-WB = DS1 >		4.11	\$17,125,029	AL-1, LN12	\$0	\$102,463	\$0	\$8,717,699	\$32,632	\$35,111	\$315,490	\$41,910
56	EXCH TRUNK - EAS		4.121	\$1,127,360	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,127,360
57	4.11D - DSL EQUIP		4.11 DSL	\$20,268,073	DIRECT	\$0	\$0	\$0	\$20,268,073	\$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	\$79,812,833	AL-1, LN 2	\$0	\$19,781,801	\$0	\$159,125	\$8,264,542	\$10,577,159	\$319,160	\$10,805
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$6,203,851	DIRECT	\$0	\$0	\$0	\$1,666,890	\$0	\$0	\$2,042,065	\$34,598
62	SUBTOTAL EXCHANGE CIRCUIT			\$124,537,146		\$0	\$19,884,264	\$0	\$30,811,788	\$8,297,175	\$10,612,270	\$2,676,715	\$87,313
63	% DISTRIBUTION			100.00%		0.00%	15.97%	0.00%	24.74%	6.66%	8.52%	2.15%	0.07%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$856,652	DIRECT	\$0	\$0	\$0	\$856,652	\$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	\$27,735,786	AL-1, LN14	\$0	\$0	\$0	\$26,944,181	\$0	\$0	\$730,430	\$61,175
67	TOLL - BASIC		4.231	\$3,293,006	AL-1, LN6	\$0	\$1,377,662	\$0	\$66,070	\$814,289	\$484,658	\$185,205	\$3,820
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			\$31,028,792		\$0	\$1,377,662	\$0	\$27,010,251	\$814,289	\$484,658	\$915,635	\$64,995
71	% DISTRIBUTION			100.00%		0.00%	4.44%	0.00%	87.05%	2.62%	1.56%	2.95%	0.21%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,664,937	LN 15+DIRECT	\$0	\$670,970	\$0	\$0	\$271,903	\$234,424	\$0	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,664,937		\$0	\$670,970	\$0	\$0	\$271,903	\$234,424	\$0	\$0
76	% DISTRIBUTION			100.00%		0.00%	25.18%	0.00%	0.00%	10.20%	8.80%	0.00%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$159,087,527		\$0	\$21,932,897	\$0	\$58,678,690	\$9,383,367	\$11,331,352	\$3,592,350	\$152,307
79	% DISTRIBUTION			100.00%		0.00%	13.79%	0.00%	36.88%	5.90%	7.12%	2.26%	0.10%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$225,531,189		\$0	\$51,375,447	\$0	\$58,678,690	\$20,893,193	\$20,491,695	\$3,592,350	\$152,307
81	% DISTRIBUTION			100.00%		0.00%	22.78%	0.00%	26.02%	9.26%	9.09%	1.59%	0.07%

PYCOS

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)			166.67%	INPUT	0.00%	41.67%	0.00%	0.00%	18.64%	19.22%	0.00%	0.00%	0.00%	0.00%	0.00%	87.14%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			166.67%	AL-1, LN 4	0.00%	41.17%	0.00%	0.50%	18.43%	19.00%	0.87%	0.06%	0.00%	0.00%	86.63%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			166.67%	AL-1, LN 12	0.00%	0.65%	0.00%	90.00%	0.32%	0.31%	5.02%	6.13%	0.00%	0.00%	64.24%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			166.67%	AL-1, LN 14	0.00%	0.00%	0.00%	153.76%	0.00%	0.00%	6.66%	6.25%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			166.67%	AL-1, LN 8	0.00%	63.30%	0.00%	8.77%	34.46%	28.07%	8.48%	0.37%	0.00%	0.00%	23.22%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			162.50%	INPUT	0.00%	37.78%	0.00%	0.00%	16.40%	16.56%	0.00%	0.00%	0.00%	0.00%	91.76%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INFORMATION ORIGIN/TERMINATION																	
10	OTHER LOT EQUIPMENT		2310	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT		2.0	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CABLE AND WIRE FACILITIES																	
19	SUBSCRIBER LINE - JOINT		2410	\$329,661,496	LN 3	\$0	\$81,689,924	\$0	\$685,118	\$33,847,615	\$42,655,397	\$1,304,043	\$45,144	\$0	\$0	\$169,434,255	\$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	\$329,661,496		\$0	\$81,689,924	\$0	\$685,118	\$33,847,615	\$42,655,397	\$1,304,043	\$45,144	\$0	\$0	\$169,434,255	\$0
22	EXCHANGE WIDEBAND - JOINT			\$17,973,274	LN 4	\$0	\$113,647	\$0	\$8,455,143	\$29,167	\$36,350	\$289,503	\$37,780	\$0	\$0	\$9,011,684	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,694,776	DIRECT	\$0	\$0	\$0	\$2,694,776	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND		2.1	\$20,668,049		\$0	\$113,647	\$0	\$11,149,919	\$29,167	\$36,350	\$289,503	\$37,780	\$0	\$0	\$9,011,684	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,275,323	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,275,323	\$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	\$1,275,323		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,275,323	\$0
28	INTEREXCHANGE WIDEBAND			\$7,831,263	LN 5	\$0	\$0	\$0	\$7,547,283	\$0	\$0	\$225,253	\$58,726	\$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	\$7,831,263		\$0	\$0	\$0	\$7,547,283	\$0	\$0	\$225,253	\$58,726	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$2,019,312	LN 6	\$0	\$843,122	\$0	\$78,963	\$589,289	\$290,730	\$83,718	\$8,402	\$0	\$0	\$125,089	\$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	\$2,019,312		\$0	\$843,122	\$0	\$78,963	\$589,289	\$290,730	\$83,718	\$8,402	\$0	\$0	\$125,089	\$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			\$1,426,002	LN 8	\$0	\$319,224	\$0	\$0	\$169,449	\$154,045	\$0	\$0	\$0	\$0	\$783,283	\$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	\$1,426,002		\$0	\$319,224	\$0	\$0	\$169,449	\$154,045	\$0	\$0	\$0	\$0	\$783,283	\$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			\$362,881,444		\$0	\$82,965,917	\$0	\$19,461,284	\$34,635,530	\$43,136,523	\$1,902,516	\$150,051	\$0	\$0	\$180,629,633	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.86%	0.00%	5.36%	9.54%	11.89%	0.52%	0.04%	0.00%	0.00%	49.78%	0.00%

PYCOS

S-7,1of1

ACCUMULATED DEPRECIATION MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL		SPECIAL ACCESS		INTRASTATE MESSAGE TOLL		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1	GENERAL SUPPORT FACILITIES	2110		100.00%	S-3, LN 11	0.00%	23.33%	0.00%	11.58%	10.48%	10.25%	0.90%	0.12%	0.00%	0.00%	43.34%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		100.00%	S-4, LN 81	0.00%	23.97%	0.00%	21.52%	10.80%	9.89%	1.30%	0.15%	0.00%	0.00%	32.38%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5, LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.94%	0.00%	5.45%	10.35%	10.56%	0.64%	0.10%	0.00%	0.00%	49.95%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			100.00%	S-3, LN 14	0.00%	23.33%	0.00%	11.58%	10.48%	10.25%	0.90%	0.12%	0.00%	0.00%	43.34%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3, LN 28	0.00%	21.42%	0.00%	18.95%	3.53%	13.48%	1.10%	0.00%	0.00%	0.00%	41.52%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3, LN 30	0.00%	21.42%	0.00%	18.95%	3.53%	13.48%	1.10%	0.00%	0.00%	0.00%	41.52%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6, 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%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.00%	S-6, LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$21,722,516	LN 1+DIRECT	\$0	\$4,945,968	\$0	\$2,918,033	\$2,076,330	\$2,128,763	\$183,136	\$10,346	\$0	\$0	\$9,459,941	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$61,160,558	S-4, LN53+DIR	\$0	\$26,965,583	\$0	\$0	\$10,745,915	\$8,527,737	\$0	\$0	\$0	\$0	\$14,921,323	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$121,834,860	S-4, LN79+DIR	\$0	\$16,816,471	\$0	\$44,922,825	\$7,443,741	\$9,414,080	\$2,861,426	\$122,702	\$0	\$0	\$40,253,614	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$281,726,439	LN 4+DIRECT	\$0	\$64,339,677	\$0	\$15,413,553	\$27,501,557	\$33,025,018	\$1,467,933	\$116,847	\$0	\$0	\$139,861,853	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$486,444,373		\$0	\$113,067,700	\$0	\$63,254,411	\$47,767,543	\$53,095,598	\$4,512,495	\$249,895	\$0	\$0	\$204,496,732	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION																	
TANGIBLE ASSETS				3400													
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$25,953	LN 7+DIRECT	\$0	\$5,662	\$0	\$4,845	\$1,074	\$4,336	\$331	\$0	\$0	\$0	\$9,705	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$25,953		\$0	\$5,662	\$0	\$4,845	\$1,074	\$4,336	\$331	\$0	\$0	\$0	\$9,705	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$25,953		\$0	\$5,662	\$0	\$4,845	\$1,074	\$4,336	\$331	\$0	\$0	\$0	\$9,705	\$0
NET OPERATING DEFERRED INC TAX				41008													
27	GENERAL SUPPORT	4340		\$495,752	LN 1+DIRECT	\$0	\$111,734	\$0	\$69,632	\$41,268	\$34,837	\$3,437	\$323	\$0	\$0	\$234,520	\$0
28	CENTRAL OFFICE EQUIP			\$7,888,129	LN 2+DIRECT	\$0	\$1,838,917	\$0	\$2,134,103	\$667,120	\$551,258	\$117,527	\$4,815	\$0	\$0	\$2,574,389	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$12,551,119	LN 4+DIRECT	\$0	\$2,865,183	\$0	\$640,510	\$1,057,016	\$1,170,557	\$61,987	\$5,628	\$0	\$0	\$6,750,237	\$0
31	UNDISTRIBUTED			\$1,121,892	LN 5+DIRECT	\$0	\$256,508	\$0	\$149,829	\$95,242	\$97,079	\$8,776	\$581	\$0	\$0	\$513,877	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$22,056,892		\$0	\$5,072,341	\$0	\$2,994,076	\$1,860,646	\$1,853,730	\$191,727	\$11,348	\$0	\$0	\$10,073,024	\$0
CUST. DEPOSITS & OTHER DEF CRS-NET				40408													
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$750	S-2, LN 10	\$0	\$157	\$0	\$75	\$13	\$46	\$8	\$0	\$0	\$0	\$451	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$324,602	S-3, LN 3	\$0	\$81,547	\$0	\$32,479	\$31,788	\$25,865	\$1,777	\$140	\$0	\$0	\$151,006	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$325,352		\$0	\$81,703	\$0	\$32,554	\$31,802	\$25,912	\$1,784	\$140	\$0	\$0	\$151,457	\$0

				TOTAL	ALLOCATION	INTERSTATE MESSAGE TOLL	SPECIAL ACCESS	INTRASTATE MESSAGE TOLL	SPECIAL ACCESS	EAS	EXCHANGE	OTHER
LIN	DESCRIPTION	A/C	CAT	COMPANY	BASIS	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TRX		
0	OPERATING EXPENSE AND TAX SUMMARY											
1	NETWORK SUPPORT EXPENSE	6110		\$1,133,952	S-9,LN 7	\$0	\$30,289	\$0	\$18,704	\$12,469	\$1,069	\$58,734
2	GENERAL SUPPORT EXPENSE	6120		\$6,471,838	S-9,LN 8	\$0	\$1,471,866	\$0	\$859,366	\$612,330	\$55,422	\$2,807,109
3	CENTRAL OFFICE EXPENSE	6210		\$7,682,829	S-9,LN 15	\$0	\$1,772,225	\$0	\$1,916,673	\$738,005	\$781,421	\$2,363,022
4	INFORMATION ORIG/TERM EXPENSE	6310		\$0	S-9,LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	CABLE AND WIRE FACILITIES EXPENSE	6410		\$6,735,236	S-9,LN 25	\$0	\$1,547,335	\$0	\$362,506	\$743,835	\$789,201	\$3,253,999
6	OTHER PLANT EXPENSE	6510	(S)	\$0	S-10,LN 11	\$0	(S) \$0	(S) \$(S)	(S) \$(S)	(S) \$(S)	(S) \$(S)	(S) \$(S)
7	NETWORK OPERATIONS EXPENSE	6530		\$11,272,927	S-10,LN 13	\$0	\$2,566,611	\$1,482,056	\$1,099,110	\$1,140,878	\$95,012	\$4,883,401
8	ACCESS / USF EXPENSE	6540		\$1,766,142	S-10,LN 14	\$0	\$1,814,121	\$0	\$0	\$0	\$0	\$0
9	MARKETING EXPENSE	6610		\$6,683,302	S-11,LN 12	\$0	\$1,837,561	\$213,218	\$399,497	\$705,373	\$41,128	\$3,478,924
10	SERVICES EXPENSE	6620		\$3,558,020	S-11,LN 44	\$0	\$1,040,529	\$0	\$42,532	\$568,867	\$341,968	\$1,540,090
11	EXECUTIVE AND PLANNING EXPENSE	6710		\$0	S-12,LN 8+9	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	GENERAL AND ADMINISTRATIVE EXPENSE	6720		\$17,015,220	S-12,LN 11+12	\$0	\$4,211,020	\$1,818,249	\$1,733,551	\$1,736,388	\$140,189	\$7,363,722
13	SUBTOTAL OPERATING EXPENSES			\$61,319,016		\$0	\$16,291,357	\$0	\$6,713,305	\$5,859,686	\$6,109,308	\$25,749,001
14	% DISTRIBUTION			100.00%		0.00%	26.57%	0.00%	10.35%	9.56%	10.06%	41.99%
15	DEPRECIATION AND AMORTIZATION	6560		\$3,382,398	S-10,LN 22+29	\$0	\$6,804,647	\$0	\$6,121,448	\$2,808,422	\$3,625,363	\$14,818,848
16	OTHER OPERATING TAX	7240		\$22,113,021	S-12,LN 33	\$0	\$15,230,33	\$297,504	\$184,018	\$184,018	\$18,686	\$866,284
17	EQUAL ACCESS EXPENSE			\$0	S-12,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	INTEREST ON CUSTOMER DEPOSITS	7250		\$0	S-12,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	RENT REVENUES/ OTHER INC/ G+L	5240/7100/7500		(\$1,264,835)	S-10,LN 37	\$0	(\$256,412)	\$0	(\$326,137)	(\$49,213)	(\$112,211)	(\$508,159)
20	TOTAL OPERATING EXPENSE AND TAX			\$96,049,601		\$0	\$23,352,992	\$0	\$12,806,119	\$8,915,189	\$920,066	\$40,194,995
21	% DISTRIBUTION			100.00%		0.00%	24.31%	0.00%	13.33%	9.16%	10.32%	41.85%
22	NON OPERATING EXPENSE	7370										
23	ABANDONED CONSTRUCTION			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	CONTRIBUTIONS			\$0	S-12,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
UNCOLLECTIBLES												
28	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for funds used during constr (Post-9/6/95)	7340			\$0	S-2,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for funds used during constr (Pre-9/6/95)	7340			\$0	S-12,LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS

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%	23.33%	0.00%	11.58%	10.48%	10.25%	0.90%	0.12%	0.00%	0.00%	43.34%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		100.00%	S-4, LN 81	0.00%	23.97%	0.00%	21.52%	10.80%	9.89%	1.30%	0.15%	0.00%	0.00%	32.38%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		100.00%	S-5, LN 43	0.00%	22.94%	0.00%	5.45%	10.35%	10.56%	0.64%	0.10%	0.00%	0.00%	49.95%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$133,502	LN 1+DIRECT	\$0	\$30,289	\$0	\$18,704	\$12,469	\$12,140	\$1,069	\$96	\$0	\$0	\$58,734	\$0
8	GENERAL SUPPORT	6120		\$6,471,838	LN 1+DIRECT	\$0	\$1,471,866	\$0	\$859,366	\$612,330	\$662,540	\$55,422	\$3,206	\$0	\$0	\$2,807,109	\$0
9	TOTAL GENERAL SUPPORT EXP			\$6,605,340		\$0	\$1,502,154	\$0	\$878,071	\$624,800	\$674,680	\$56,491	\$3,302	\$0	\$0	\$2,865,843	\$0
10	% DISTRIBUTION			100.00%		0.00%	22.74%	0.00%	13.29%	9.46%	10.21%	0.86%	0.05%	0.00%	0.00%	43.39%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$3,127,074	LN 2+DIRECT	\$0	\$687,415	\$0	\$856,473	\$263,010	\$278,062	\$44,242	\$2,425	\$0	\$0	\$995,448	\$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		\$4,555,755	LN 2+DIRECT	\$0	\$1,084,810	\$0	\$1,060,200	\$474,995	\$503,359	\$60,601	\$4,215	\$0	\$0	\$1,367,574	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$7,682,829		\$0	\$1,772,225	\$0	\$1,916,673	\$738,005	\$781,421	\$104,844	\$6,640	\$0	\$0	\$2,363,022	\$0
16	% DISTRIBUTION			100.00%		0.00%	23.07%	0.00%	24.95%	9.61%	10.17%	1.36%	0.09%	0.00%	0.00%	30.76%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$6,735,236	LN 6	\$0	\$1,547,335	\$0	\$362,506	\$743,835	\$789,201	\$35,773	\$2,588	\$0	\$0	\$3,253,999	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$6,735,236		\$0	\$1,547,335	\$0	\$362,506	\$743,835	\$789,201	\$35,773	\$2,588	\$0	\$0	\$3,253,999	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.97%	0.00%	5.38%	11.04%	11.72%	0.53%	0.04%	0.00%	0.00%	48.31%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$21,023,405		\$0	\$4,821,714	\$0	\$3,157,250	\$2,106,639	\$2,245,301	\$197,108	\$12,529	\$0	\$0	\$8,482,864	\$0
28	% DISTRIBUTION			100.00%		0.00%	22.93%	0.00%	15.02%	10.02%	10.68%	0.94%	0.06%	0.00%	0.00%	40.35%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$14,418,065		\$0	\$3,319,560	\$0	\$2,279,179	\$1,481,840	\$1,570,622	\$140,616	\$9,228	\$0	\$0	\$5,617,021	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.02%	0.00%	15.81%	10.28%	10.89%	0.98%	0.06%	0.00%	0.00%	38.96%	0.00%

PYCOS

S-10,1d1

PLANT NONSPECIFIC OPERATIONS EXPENSE SEPARATIONS

S-10,1d1

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%	23.33%	0.00%	11.58%	10.48%	10.25%	0.90%	0.12%	0.00%	0.00%	43.34%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7,LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7,LN 7	0.00%	21.42%	0.00%	18.95%	3.53%	13.48%	1.10%	0.00%	0.00%	0.00%	41.52%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3,LN 30	0.00%	21.42%	0.00%	18.95%	3.53%	13.48%	1.10%	0.00%	0.00%	0.00%	41.52%	0.00%
5	INTANGIBLE PROPERTY	2690		100.00%	S-3,LN 37	0.00%	23.33%	0.00%	11.58%	10.48%	10.25%	0.90%	0.12%	0.00%	0.00%	43.34%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.00%	S-7,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%
7	COE, IOT AND C&WF			100.00%	S-3,LN 7	0.00%	23.33%	0.00%	11.58%	10.48%	10.25%	0.90%	0.12%	0.00%	0.00%	43.34%	0.00%
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%	23.51%	0.00%	12.95%	16.19%	15.76%	0.01%	0.00%	0.00%	0.00%	31.57%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$11,272,927	LN 7+DIRECT	\$0	\$2,566,611	\$0	\$1,482,056	\$1,099,110	\$1,140,878	\$95,012	\$5,859	\$0	\$0	\$4,883,401	\$0
14	ACCESS / USF EXPENSE	6540		\$1,766,142	DIRECT	\$0	\$1,814,121	\$0	\$0	(\$47,979)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$1,413,886	S-3,LN 11	\$0	\$321,658	\$0	\$190,449	\$128,404	\$150,307	\$12,655	\$649	\$0	\$0	\$609,765	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$937,031	S-4,LN 53	\$0	\$445,575	\$0	\$0	\$143,683	\$102,669	\$0	\$0	\$0	\$0	\$245,105	\$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			\$12,329,748	S-4,LN 79	\$0	\$1,638,054	\$0	\$4,791,135	\$669,423	\$928,522	\$296,918	\$7,394	\$0	\$0	\$3,998,302	\$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			\$17,555,038	S-5,LN 43	\$0	\$4,023,291	\$0	\$924,346	\$1,705,681	\$2,276,223	\$95,321	\$6,940	\$0	\$0	\$8,523,235	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$32,235,703		\$0	\$6,428,577	\$0	\$5,905,930	\$2,647,190	\$3,457,722	\$404,894	\$14,983	\$0	\$0	\$13,376,407	\$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			\$32,235,703		\$0	\$6,428,577	\$0	\$5,905,930	\$2,647,190	\$3,457,722	\$404,894	\$14,983	\$0	\$0	\$13,376,407	\$0
25	% DISTRIBUTION			100.00%		0.00%	19.94%	0.00%	18.32%	8.21%	10.73%	1.26%	0.05%	0.00%	0.00%	41.50%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$1,075	LN 2+DIRECT	\$0	\$0	\$0	\$1,075	\$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		\$1,645,620	LN 5+DIRECT	\$0	\$376,070	\$0	\$214,443	\$161,232	\$167,641	\$13,954	\$818	\$0	\$0	\$711,462	\$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			\$1,646,695		\$0	\$376,070	\$0	\$215,518	\$161,232	\$167,641	\$13,954	\$818	\$0	\$0	\$711,462	\$0
32	% DISTRIBUTION			100.00%		0.00%	22.84%	0.00%	13.09%	9.79%	10.18%	0.85%	0.05%	0.00%	0.00%	43.21%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$86,982	S-3,LN 11+DIR	\$0	\$21,472	\$0	\$11,111	\$9,065	\$7,694	\$666	\$4	\$0	\$0	\$36,970	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$750,000	S-4,LN 81+DIR	\$0	\$136,899	\$0	\$292,856	\$10,859	\$27,546	\$9,967	\$0	\$0	\$0	\$271,873	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$427,853	S-5,LN 43+DIR	\$0	\$98,041	\$0	\$22,170	\$29,290	\$76,972	\$2,049	\$15	\$0	\$0	\$199,316	\$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			\$1,264,835		\$0	\$256,412	\$0	\$326,137	\$49,213	\$112,211	\$12,682	\$19	\$0	\$0	\$508,159	\$0

PYCOS

S-11,1of1

CUSTOMER OPERATIONS EXPENSE SEPARATIONS

S-11,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE		SPECIAL ACCESS		INTRASTATE		SPECIAL ACCESS		TWX	EAS	EXCHANGE	OTHER
						MESSAGE TOLL	INTERLATA	INTRALATA	INTERLATA	MESSAGE TOLL	INTRALATA	INTRALATA	INTERLATA				
1	SWS - OPERATOR SERVICES EXCL DA			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			100.00%	INPUT	0.00%	15.41%	0.00%	0.00%	7.88%	6.77%	0.00%	0.00%	0.00%	0.00%	69.94%	0.00%
4	END USER BILLED REVENUE INCL CCL			100.00%	INPUT	0.00%	26.88%	0.00%	0.00%	6.19%	7.13%	0.00%	0.00%	0.00%	0.00%	59.80%	0.00%
5	IX CARRIER BILLED REVENUE			100.00%	INPUT	0.00%	38.95%	0.00%	7.38%	22.36%	26.29%	4.44%	0.59%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			100.00%	INPUT	0.00%	5.93%	0.00%	0.29%	18.48%	0.08%	0.25%	0.00%	0.00%	0.00%	74.96%	0.00%
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%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			100.00%	INPUT	0.00%	42.17%	0.00%	7.83%	19.75%	25.99%	3.76%	0.49%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$6,683,302	INPUT	\$0	\$1,837,561	\$0	\$213,218	\$399,497	\$705,373	\$41,128	\$7,601	\$0	\$0	\$3,478,924	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$38,170	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$17,006	\$3,681	\$0	\$0	\$0	\$0	\$17,482	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$61,760	DIRECT	\$0	\$170	\$0	\$0	\$49,587	\$0	\$0	\$0	\$0	\$0	\$12,003	\$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			\$5,604	LN 3	\$0	\$1,135	\$0	\$0	\$178	\$319	\$0	\$0	\$0	\$0	\$3,972	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,604		\$0	\$1,135	\$0	\$0	\$178	\$319	\$0	\$0	\$0	\$0	\$3,972	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$61,333	DIRECT	\$0	\$61,333	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$411,437	LN 7	\$0	\$24,510	\$0	\$1,210	\$75,976	\$292	\$1,037	\$0	\$0	\$0	\$308,412	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$318,056	LN 4	\$0	\$85,984	\$0	\$0	\$16,661	\$20,053	\$0	\$0	\$0	\$0	\$195,358	\$0
27	- END USER BILLING INQUIRY		1.3	\$431,545	LN 8	\$0	\$27,491	\$0	\$780	\$14,655	\$0	\$572	\$0	\$0	\$0	\$388,047	\$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	- CON 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			\$1,222,371		\$0	\$199,319	\$0	\$1,990	\$107,292	\$20,345	\$1,609	\$0	\$0	\$0	\$891,817	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$80,873	AL-1, LN16	\$0	\$17,097	\$0	\$0	\$30,174	\$13,765	\$0	\$0	\$0	\$0	\$19,838	\$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	\$850,863	AL-1, LN18, LN19	\$0	\$253,766	\$0	\$0	\$182,965	\$115,583	\$0	\$0	\$0	\$0	\$298,548	\$0
38	- END USER COMMON LINE		2.3	\$44,784	DIRECT	\$0	\$44,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$450,035	LN 11	\$0	\$192,711	\$0	\$32,309	\$86,071	\$120,941	\$16,142	\$1,862	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,426,554		\$0	\$508,357	\$0	\$32,309	\$299,210	\$250,289	\$16,142	\$1,862	\$0	\$0	\$318,386	\$0
41	TOTAL CAT 1 AND CAT 2			\$2,648,925	LN 32+LN 40	\$0	\$707,676	\$0	\$34,298	\$406,502	\$270,633	\$17,751	\$1,862	\$0	\$0	\$1,210,203	\$0
42	% DISTRIBUTION			\$15		\$0	\$4	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$7	\$0
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$803,561	LN 42+DIRECT	\$0	\$331,549	\$0	\$8,234	\$95,594	\$67,334	\$4,025	\$394	\$0	\$0	\$296,430	\$0
44	TOTAL SERVICES EXPENSE			\$3,558,020		\$0	\$1,040,529	\$0	\$42,532	\$568,867	\$341,968	\$21,776	\$2,256	\$0	\$0	\$1,540,090	\$0
45	% DISTRIBUTION			100.00%		0.00%	29.24%	0.00%	1.20%	15.99%	9.61%	0.06%	0.00%	0.00%	0.00%	43.29%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$10,241,322	LN 12+LN 44	\$0	\$2,878,091	\$0	\$25,750	\$968,365	\$1,047,340	\$62,905	\$9,857	\$0	\$0	\$5,019,014	\$0
47	% DISTRIBUTION			100.00%		0.00%	28.10%	0.00%	2.50%	9.46%	10.23%	0.61%	0.10%	0.00%	0.00%	49.01%	0.00%

PYCOS

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%		24.53%	0.00%	10.05%		10.49%	10.20%		0.87%	0.13%	0.00%	0.00%		43.73%	0.00%
2	TELEPHONE PLANT IN SERVICE			100.00%	S-2,LN 10	0.00%		23.33%	0.00%	11.58%		10.48%	10.25%		0.90%	0.12%	0.00%	0.00%		43.34%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6,LN 21	0.00%		0.00%	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3,LN 21	0.00%		0.00%	0.00%	0.00%		0.00%	0.00%		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			100.00%	S-6,LN 36	0.00%		70.58%	0.00%	0.00%		0.00%	29.42%		0.00%	0.00%	0.00%	0.00%		0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			100.00%	S-2,LN33 - LN32	0.00%		21.58%	0.00%	13.06%		9.91%	9.90%		0.99%	0.13%	0.00%	0.00%		44.43%	0.00%
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	\$0	\$0
9	OTHER			\$0	LN 1	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	GENERAL & ADMINISTRATIVE	6720																			
11	DIRECT ASSIGNED			\$97,453	DIRECT	\$0		\$97,453	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	OTHER			\$16,917,767	LN 1	\$0		\$4,113,567	\$0	\$1,818,249		\$1,733,551	\$1,736,388	\$140,189	\$12,101	\$0	\$0	\$0	\$0	\$7,363,722	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			\$17,015,220		\$0		\$4,211,020	\$0	\$1,818,249		\$1,733,551	\$1,736,388	\$140,189	\$12,101	\$0	\$0	\$0	\$0	\$7,363,722	\$0
14	% DISTRIBUTION			100.00%		0.00%		24.75%	0.00%	10.69%		10.19%	10.20%		0.82%	0.07%	0.00%	0.00%		43.28%	0.00%
15	EQUAL ACCESS EXPENSE			\$0	LN 5	\$0		\$0	\$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	\$0	\$0
17	CUSTOMER DEPOSITS			\$0	LN 2	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	OTHER FIXED CHARGES - OPERATING		100.00%	\$0	LN 6	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																					
21	TOTAL OPERATING REVENUES			\$109,766,857	RECORDS	\$0		\$26,255,009	\$0	\$14,762,529		\$9,927,568	\$11,393,795	\$1,047,876	\$64,345	\$0	\$0	\$0	\$0	\$46,315,735	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$96,187,389	VARIOUS	\$0		\$23,352,992	\$0	\$12,806,119		\$8,822,510	\$9,946,532	\$922,431	\$57,416	\$0	\$0	\$0	\$0	\$40,279,389	\$0
23	: INTEREST - CAPITAL LEASE			\$0	LN 16	\$0		\$0	\$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	\$0	\$0
25	: Amort of Excess Deferred Tax & Envir Tax			\$0	LN2	\$0		\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	: DEPR ON CAP OVERHEADS + MEALS & ENT.			(\$34,489)	LN 6+DIRECT	\$0		(\$4,975)	\$0	(\$3,997)		(\$1,097)	(\$2,198)	(\$185)	(\$13)	\$0	\$0	\$0	\$0	(\$12,024)	\$0
27	NET TAXABLE INCOME			\$13,603,958		\$0		\$2,906,992	\$0	\$1,960,407		\$1,106,155	\$1,449,462	\$125,631	\$6,941	\$0	\$0	\$0	\$0	\$6,048,370	\$0
28	% DISTRIBUTION			100.00%		0.00%		21.37%	0.00%	14.41%		8.13%	10.65%		0.92%	0.05%	0.00%	0.00%		44.46%	0.00%
OPERATING TAXES																					
29	FEDERAL ITC AMORTIZATION	7210		\$0	LN 2+DIRECT	\$0		\$0	\$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	\$0	\$0
31	OPERATING FEDERAL INCOME TAX	7220		\$2,808,824	LN 28	\$0		\$568,127	\$0	\$554,447		\$83,971	\$102,611	\$44,102	(\$1,138)	\$0	\$0	\$0	\$0	\$1,456,704	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$175,245	LN 28	\$0		\$17,929	\$0	\$54,518		(\$40,941)	(\$26,748)	\$3,766	(\$98)	\$0	\$0	\$0	\$0	\$166,818	\$0
33	OPERATING TAXES - OTHER	7240		\$2,113,021	LN 2+DIRECT	\$0		\$513,200	\$0	\$297,504		\$184,018	\$232,130	\$18,686	\$1,199	\$0	\$0	\$0	\$0	\$866,284	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$2,033,013)	LN 28	\$0		(\$442,824)	\$0	(\$348,257)		(\$102,050)	(\$138,602)	(\$44,772)	\$313	\$0	\$0	\$0	\$0	(\$956,822)	\$0
35	TOTAL OPERATING TAXES			\$3,064,077		\$0		\$656,432	\$0	\$558,212		\$124,999	\$169,392	\$21,783	\$275	\$0	\$0	\$0	\$0	\$1,532,984	\$0

PYCOS

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	110,443	SPF	-	27,388	-	211	11,443	13,167	368	13	-	-	57,853	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.80%	0.00%	0.19%	10.36%	11.92%	0.33%	0.01%	0.00%	0.00%	52.38%	0.00%
3	ALLOCATED LOOPS - CWF	110,443	SPF	-	27,388	-	211	11,443	13,167	368	13	-	-	57,853	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.80%	0.00%	0.19%	10.36%	11.92%	0.33%	0.01%	0.00%	0.00%	52.38%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	8,893	TOLL MOU	-	3,864	-	121	1,984	1,629	361	11	-	-	924	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	43.45%	0.00%	1.36%	22.31%	18.32%	4.05%	0.12%	0.00%	0.00%	10.39%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	132,405	CMM	-	52,465	-	5,521	33,807	22,454	4,755	364	-	-	13,039	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	39.62%	0.00%	4.17%	25.53%	16.96%	3.59%	0.27%	0.00%	0.00%	9.85%	0.00%
9	ALLOCATED WIDEBAND LOOPS	9,176	WB CKTS	-	65	-	5,161	14	19	231	9	-	-	3,676	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.71%	0.00%	56.25%	0.16%	0.21%	2.52%	0.10%	0.00%	0.00%	40.06%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	9,965	WB CKTS	-	65	-	4,841	14	19	135	14	-	-	4,877	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.65%	0.00%	48.58%	0.14%	0.20%	1.35%	0.14%	0.00%	0.00%	48.95%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	4,989	WB CKTS Less	-	-	-	4,841	-	-	135	14	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	97.03%	0.00%	0.00%	2.70%	0.27%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	21.88%	0.00%	0.00%	28.52%	19.29%	0.00%	0.00%	0.00%	0.00%	30.31%	0.00%
17	ALLOCATED USERS	204,578		-	19,427	-	-	37,178	17,437	-	-	-	-	130,536	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	9.50%	0.00%	0.00%	18.17%	8.52%	0.00%	0.00%	0.00%	0.00%	63.81%	0.00%

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	\$21,023,405	S-9 LN 27	\$0	\$4,821,714	\$0	\$3,157,250	\$2,106,639	\$2,245,301	\$197,108	\$12,529	\$0	\$0	\$8,482,864	
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$13,039,068	VARIOUS	\$0	\$4,380,732	\$0	\$1,482,056	\$1,051,131	\$1,140,878	\$95,012	\$5,859	\$0	\$0	\$4,883,401	
3	CUSTOMER OPERATIONS EXP - MARKETING	\$6,683,302	S-11, LN 12	\$0	\$1,837,561	\$0	\$213,218	\$399,497	\$705,373	\$41,128	\$7,601	\$0	\$0	\$3,478,924	
4	CUSTOMER OPERATIONS EXP - SERVICES	\$3,558,020	S-11, LN 44	\$0	\$1,040,529	\$0	\$42,532	\$568,867	\$341,968	\$21,776	\$2,256	\$0	\$0	\$1,540,090	
5	CORPORATE OPERATIONS EXPENSE	\$17,015,220	S-12, LN 13	\$0	\$4,211,020	\$0	\$1,818,249	\$1,733,551	\$1,736,388	\$140,189	\$12,101	\$0	\$0	\$7,363,722	
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)	\$2,808,824	S-12, LN 29 + 31	\$0	\$568,127	\$0	\$554,447	\$83,971	\$102,611	\$44,102	(\$1,138)	\$0	\$0	\$1,456,704	
10	STATE INCOME TAX (ACTUAL)	\$175,245	S-12, LN 32	\$0	\$17,929	\$0	\$54,518	(\$40,941)	(\$26,748)	\$3,766	(\$98)	\$0	\$0	\$166,818	
11	OTHER OPERATING TAX	\$2,113,021	S-12, LN 33	\$0	\$513,200	\$0	\$297,504	\$184,018	\$232,130	\$18,686	\$1,199	\$0	\$0	\$866,284	
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	GROSS RECEIPTS TAX (ACTUAL)	\$203,481	RECORDS	\$0	\$0	\$0	\$0	\$4,858	\$33,102	\$4,103	\$2,621	\$0	\$0	\$158,797	
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 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$66,619,587		\$0	\$17,390,813	\$0	\$7,619,774	\$6,091,593	\$6,511,003	\$565,871	\$42,929	\$0	\$0	\$28,397,604	
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	
18	CASH WORKING CAPITAL	\$2,737,799		\$0	\$714,693	\$0	\$313,142	\$250,340	\$267,576	\$23,255	\$1,764	\$0	\$0	\$1,167,028	
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	\$2,737,799		\$0	\$714,693	\$0	\$313,142	\$250,340	\$267,576	\$23,255	\$1,764	\$0	\$0	\$1,167,028	

PYCOS

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PYCOS

PART 69 WBI - INTERSTATE/INTERLATA							
INPUT FOR NECA EC1050 TRUE-UP							
LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT,M&S & WORKING CAPITAL	\$44,213,855	\$23,053,748	\$3,325,586	\$12,560,437	\$3,309	\$5,270,771
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	(\$8,973)	(\$4,432)	(\$1,059)	(\$2,826)	\$0	(\$653)
5	STATE INCOME TAX	\$628,085	\$325,178	\$46,910	\$178,934	\$46	\$77,015
6	OPERATING EXPENSES & OTHER TAXES	\$36,159,110	\$17,323,707	\$5,002,043	\$9,034,436	\$766,442	\$4,032,481
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS

SUM1 REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY		
1		GENERAL SUPPORT FACILITIES	\$10,885,592	\$0	\$5,125,650	\$0	\$1,728,712	\$0	\$2,832,912	\$0	\$1,186,166
2		CENTRAL OFFICE SWITCHING	\$29,442,551	\$0	\$0	\$0	\$29,442,551	\$0	\$0	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$80,611,587	\$0	\$19,781,801	\$0	\$2,151,096	\$0	\$38,410,617	\$0	\$20,268,073
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CABLE AND WIRE FACILITIES	\$102,427,200	\$0	\$81,689,924	\$0	\$1,275,993	\$0	\$16,766,508	\$0	\$2,694,776
7		TANGIBLE ASSETS	\$11,570	\$0	\$4,794	\$0	\$1,409	\$0	\$4,180	\$0	\$1,187
8		INTANGIBLE ASSETS	\$1,721,952	\$0	\$826,898	\$0	\$269,746	\$0	\$435,637	\$0	\$189,579
9		TOTAL PLANT IN SERVICE	\$225,100,452	\$0	\$107,429,067	\$0	\$34,869,505	\$0	\$58,449,854	\$0	\$24,339,780
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,200,206	\$0	\$1,057,509	\$0	\$333,611	\$0	\$546,514	\$0	\$121
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY PLANT & EQUIP.	\$227,300,658	\$0	\$108,486,576	\$0	\$35,203,116	\$0	\$58,996,368	\$0	\$24,602,231
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$176,322,110	\$0	\$82,238,844	\$0	\$30,823,220	\$0	\$44,667,127	\$0	\$18,583,992
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$10,508	\$0	\$4,355	\$0	\$1,308	\$0	\$3,773	\$0	\$1,072
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$8,066,417	\$0	\$3,815,912	\$0	\$1,256,301	\$0	\$2,110,236	\$0	\$883,764
21		OTHER DEFERRED CREDITS - NET	\$114,257	\$0	\$55,455	\$0	\$20,611	\$0	\$23,018	\$0	\$15,169
22		NET TELEPHONE PLANT	\$42,787,366	\$0	\$22,372,010	\$0	\$3,101,677	\$0	\$12,192,215	\$0	\$5,118,233
23		MATERIALS AND SUPPLIES	\$398,652	\$0	\$185,708	\$0	\$68,904	\$0	\$102,128	\$0	\$41,889
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$1,027,835	\$0	\$496,028	\$0	\$155,008	\$0	\$266,094	\$0	\$55
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$44,213,853	\$0	\$23,053,747	\$0	\$3,325,590	\$0	\$12,560,437	\$0	\$5,270,771
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$4,974,059	\$0	\$2,593,546	\$0	\$374,129	\$0	\$1,413,049	\$0	\$592,962
30		PLANT SPECIFIC EXPENSE	\$7,978,964	\$0	\$3,268,040	\$0	\$1,997,753	\$0	\$1,815,374	\$0	\$895,139
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,862,788	\$0	\$3,761,034	\$0	\$619,698	\$0	\$1,037,603	\$0	\$444,453
32		DEPRECIATION & AMORTIZATION	\$12,926,095	\$0	\$5,972,383	\$0	\$831,878	\$0	\$4,294,106	\$0	\$1,827,114
33		MARKETING EXPENSE	\$2,050,779	\$0	\$993,565	\$0	\$307,422	\$0	\$537,089	\$0	\$212,589
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,083,062	\$0	\$174,110	\$0	\$130,194	\$0	\$149,356	\$0	\$69,160
35		CORPORATE OPERATIONS EXPENSES	\$6,029,269	\$0	\$2,959,704	\$0	\$1,070,582	\$0	\$1,216,666	\$0	\$579,520
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$810,704	\$0	\$373,423	\$0	\$122,358	\$0	\$226,426	\$0	\$88,449
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$582,549)	\$0	(\$178,552)	\$0	(\$77,842)	\$0	(\$242,184)	\$0	(\$83,943)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$36,159,111	\$0	\$17,323,708	\$0	\$5,002,044	\$0	\$9,034,435	\$0	\$4,032,482
42		STATE INCOME TAX - NET OF ITC	\$628,085	\$0	\$325,178	\$0	\$46,908	\$0	\$178,935	\$0	\$77,018
43		SUBTOTAL OPER EXPENSE & TAX	\$36,787,196	\$0	\$17,648,886	\$0	\$5,048,952	\$0	\$9,213,370	\$0	\$4,109,500
44		FEDERAL INCOME TAX - NET OF ITC	\$2,683,170	\$0	\$1,398,911	\$0	\$202,025	\$0	\$762,394	\$0	\$319,639
45		TOTAL REVENUE REQUIREMENT	\$44,444,424	\$0	\$21,641,344	\$0	\$5,625,106	\$0	\$11,388,813	\$0	\$5,022,100
46		% DISTRIBUTION	100.00%	0.00%	\$2.23%	0.00%	13.59%	0.00%	21.90%	0.00%	1.85%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$200,605	\$0	\$127,305
48		POST MAG REVENUE REQUIREMENT	\$44,444,424	\$0	\$23,099,304	\$0	\$3,839,236	\$0	\$11,589,418	\$0	\$5,149,405

PYCOS

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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$44,213,853	(NOTE A)	\$0	\$23,053,747	\$2,532,861	\$0	\$0	\$413,404	\$217,108	\$162,216	\$4,428,076	\$6,637,387	\$1,494,974	\$3,309	\$5,270,771
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%
3		RETURN ON INVESTMENT	\$4,974,059	LN 1*LN 2	\$0	\$2,593,546	\$284,947	\$0	\$0	\$46,508	\$24,425	\$18,249	\$498,159	\$746,706	\$168,185	\$372	\$592,962
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
5		NET RETURN FOR SETTLEMENTS	\$4,974,059	LN 3+LN 4	\$0	\$2,593,546	\$284,947	\$0	\$0	\$46,508	\$24,425	\$18,249	\$498,159	\$746,706	\$168,185	\$372	\$592,962
6		FEDERAL INCOME TAX	\$2,683,170	LN 30	\$0	\$1,398,911	\$153,922	\$0	\$0	\$25,087	\$13,174	\$9,842	\$269,016	\$402,641	\$90,738	\$201	\$319,639
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12;LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$2,683,170	LN 6+LN 7	\$0	\$1,398,911	\$153,922	\$0	\$0	\$25,087	\$13,174	\$9,842	\$269,016	\$402,641	\$90,738	\$201	\$319,639
9		STATE AND LOCAL INCOME TAX	\$628,085	LN 36	\$0	\$325,178	\$36,655	\$0	\$0	\$5,266	\$2,733	\$2,253	\$62,309	\$94,881	\$21,744	\$47	\$77,018
10		STATE ITC AMORTIZATION	\$0	A-12;LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$628,085	LN 9+LN 10	\$0	\$325,178	\$36,655	\$0	\$0	\$5,266	\$2,733	\$2,253	\$62,309	\$94,881	\$21,744	\$47	\$77,018
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$36,159,111	A-8;LN 20	\$0	\$17,323,708	\$4,417,614	\$0	\$2,680	\$279,301	\$150,715	\$151,734	\$3,107,047	\$4,828,528	\$1,098,860	\$766,441	\$4,032,482
14		NONOPERATING EXP	\$0	A-8;LN 24	\$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
16		BASIS FOR GROSS RECEIPTS TAX	\$44,444,424		\$0	\$21,641,344	\$4,893,138	\$0	\$2,680	\$356,163	\$191,047	\$182,079	\$3,936,530	\$6,072,756	\$1,379,527	\$767,061	\$5,022,100
17		GROSS RECEIPTS/PSG TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSG TAX	\$0	LN16*LN17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$44,444,424	LN16+LN18	\$0	\$21,641,344	\$4,893,138	\$0	\$2,680	\$356,163	\$191,047	\$182,079	\$3,936,530	\$6,072,756	\$1,379,527	\$767,061	\$5,022,100
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$4,974,059	LN 3	\$0	\$2,593,546	\$284,947	\$0	\$0	\$46,508	\$24,425	\$18,249	\$498,159	\$746,706	\$168,185	\$372	\$592,962
21		INTEREST AND RELATED ITEMS	\$0	A-12;LN 16-1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$8,972)	A-12;LN 21	\$0	(\$4,432)	(\$908)	\$0	\$0	(\$83)	(\$41)	(\$28)	(\$1,442)	(\$1,055)	(\$329)	(\$9)	(\$653)
23		TOTAL INCOME ADJUSTMENTS	(\$8,972)	LN21+LN22	\$0	(\$4,432)	(\$908)	\$0	\$0	(\$83)	(\$41)	(\$28)	(\$1,442)	(\$1,055)	(\$329)	(\$9)	(\$653)
24		RETURN LESS INCOME ADJ	\$4,983,030	LN20-LN23	\$0	\$2,597,978	\$285,855	\$0	\$0	\$46,591	\$24,465	\$18,278	\$499,600	\$747,762	\$168,513	\$373	\$593,614
25		FEDERAL ITC AMORTIZATION	\$0	A-12;LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$4,983,030		\$0	\$2,597,978	\$285,855	\$0	\$0	\$46,591	\$24,465	\$18,278	\$499,600	\$747,762	\$168,513	\$373	\$593,614
27		FEDERAL TAXABLE INCOME	\$4,983,030		\$0	\$2,597,978	\$285,855	\$0	\$0	\$46,591	\$24,465	\$18,278	\$499,600	\$747,762	\$168,513	\$373	\$593,614
28 35.00%		FEDERAL INCOME TAX	\$2,683,170	LN 27*FTR	\$0	\$1,398,911	\$153,922	\$0	\$0	\$25,087	\$13,174	\$9,842	\$269,016	\$402,641	\$90,738	\$201	\$319,639
29		FEDERAL SURTAX ALLOCATION	\$0	/LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$2,683,170	LN28-LN29	\$0	\$1,398,911	\$153,922	\$0	\$0	\$25,087	\$13,174	\$9,842	\$269,016	\$402,641	\$90,738	\$201	\$319,639
31		STATE ITC AMORTIZATION	\$0	A-12;LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$7,666,200		\$0	\$3,996,890	\$439,777	\$0	\$0	\$71,679	\$37,639	\$28,120	\$768,616	\$1,150,402	\$259,251	\$573	\$913,253
33		STATE TAXABLE INCOME	\$7,666,200		\$0	\$3,996,890	\$439,777	\$0	\$0	\$71,679	\$37,639	\$28,120	\$768,616	\$1,150,402	\$259,251	\$573	\$913,253
34 9.80%		STATE INCOME TAX	\$628,085	LN 33*STR	\$0	\$325,178	\$36,655	\$0	\$0	\$5,266	\$2,733	\$2,253	\$62,309	\$94,881	\$21,744	\$47	\$77,018
35		STATE SURTAX ALLOCATION	\$0	/LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$628,085	LN34-LN35	\$0	\$325,178	\$36,655	\$0	\$0	\$5,266	\$2,733	\$2,253	\$62,309	\$94,881	\$21,744	\$47	\$77,018
37		FEDERAL TAX AT MAXIMUM RATE	\$2,567,016		\$0	\$1,338,353	\$147,259	\$0	\$0	\$24,001	\$12,603	\$9,416	\$257,370	\$385,210	\$86,810	\$192	\$305,801
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$225,476)		\$0	(\$117,556)	(\$12,935)	\$0	\$0	(\$2,108)	(\$1,107)	(\$827)	(\$22,606)	(\$33,835)	(\$7,625)	(\$17)	(\$26,860)

PYCOS

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	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	
		NET INVESTMENT SUMMARY															
1	2110	GENERAL SUPPORT FACILITIES	\$10,885,592	A-3,LN 4	\$0	\$5,125,650	\$1,554,158	\$0	\$0	\$78,168	\$50,378	\$46,007	\$999,628	\$1,424,432	\$408,852	\$12,153	\$1,186,166
2	2210	CENTRAL OFFICE SWITCHING	\$29,442,551	A-4,LN 21+25	\$0	\$0	\$29,442,551	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$80,611,387	A-4,LN 41	\$0	\$19,781,801	\$0	\$0	\$0	\$1,538,093	\$0	\$613,003	\$10,543,715	\$27,866,903	\$0	\$0	\$20,268,073
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$102,427,200	A-5,LN 21	\$0	\$81,689,924	\$0	\$0	\$0	\$0	\$1,013,654	\$262,339	\$9,140,262	\$0	\$7,626,246	\$0	\$2,694,776
7	2680	TANGIBLE ASSETS	\$11,570	A-3,LN 14	\$0	\$4,794	\$1,307	\$0	\$0	\$44	\$18	\$40	\$1,457	\$2,463	\$260	\$1	\$1,187
8	2690	INTANGIBLE ASSETS	\$1,721,952	A-3,LN 15	\$0	\$826,898	\$242,005	\$0	\$0	\$12,650	\$8,291	\$6,801	\$154,806	\$215,501	\$65,329	\$93	\$189,579
9		TOTAL PLANT IN SERVICE	\$225,100,452		\$0	\$107,429,067	\$31,240,020	\$0	\$0	\$1,628,954	\$1,072,340	\$928,191	\$20,839,868	\$29,509,299	\$8,100,688	\$12,246	\$24,339,780
10		% DISTRIBUTION	100.00%		0.00%	47.72%	13.88%	0.00%	0.00%	0.72%	0.48%	0.41%	9.26%	13.11%	3.60%	0.01%	10.81%
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
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,200,206	A-6,LN 13	\$0	\$1,057,599	\$297,906	\$0	\$0	\$14,645	\$10,964	\$10,095	\$188,736	\$252,067	\$105,711	\$121	\$262,451
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
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$227,300,658		\$0	\$108,486,576	\$31,537,926	\$0	\$0	\$1,643,600	\$1,083,305	\$938,286	\$21,028,603	\$29,761,366	\$8,206,399	\$12,367	\$24,602,231
16		% DISTRIBUTION	100.00%		0.00%	47.73%	13.87%	0.00%	0.00%	0.72%	0.48%	0.41%	9.25%	13.09%	3.61%	0.01%	10.82%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$176,322,110	A-7,LN 9	\$0	\$82,238,844	\$28,057,467	\$0	\$0	\$1,173,221	\$828,187	\$764,344	\$15,981,741	\$22,175,541	\$6,509,846	\$8,928	\$18,583,992
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$10,508	A-7,LN 17	\$0	\$4,355	\$1,216	\$0	\$0	\$36	\$15	\$40	\$1,320	\$2,226	\$226	\$1	\$1,072
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$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
22	4340	OPERATING DEFERRED INCOME TAX	\$8,066,417	A-7,LN 28	\$0	\$3,815,912	\$1,129,129	\$0	\$0	\$66,261	\$43,687	\$17,224	\$741,750	\$1,122,798	\$245,688	\$203	\$883,764
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$114,257	A-7,LNS 30-38	\$0	\$55,455	\$17,957	\$0	\$0	\$1,300	\$1,038	\$317	\$8,077	\$9,134	\$5,806	\$4	\$15,169
24		NET TELEPHONE PLANT	\$42,787,366		\$0	\$22,372,010	\$2,332,155	\$0	\$0	\$402,782	\$210,378	\$156,361	\$4,295,715	\$6,451,666	\$1,444,834	\$3,231	\$5,118,233
25		% DISTRIBUTION	100.00%		0.00%	62.29%	5.45%	0.00%	0.00%	0.94%	0.49%	0.37%	10.04%	15.08%	3.38%	0.01%	11.98%
26	1220	MATERIALS AND SUPPLIES	\$398,652	A-3,LN 16	\$0	\$185,708	\$62,683	\$0	\$0	\$2,555	\$1,560	\$2,106	\$36,037	\$53,475	\$12,617	\$22	\$41,889
27	VAR	RTB STOCK, DEFERRED MAINT. & RET.	\$0	A-3,LN17+LN2	\$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
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3,LN18+LN1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$1,027,835	A-3,LN 10	\$0	\$496,028	\$138,023	\$0	\$0	\$8,067	\$5,170	\$3,749	\$96,324	\$132,246	\$37,524	\$55	\$110,649
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$44,213,853		\$0	\$23,053,747	\$2,532,861	\$0	\$0	\$413,404	\$217,108	\$162,216	\$4,428,076	\$6,637,387	\$1,494,974	\$3,309	\$5,270,771
32		% DISTRIBUTION	100.00%		0.00%	52.14%	5.73%	0.00%	0.00%	0.94%	0.49%	0.37%	10.02%	15.01%	3.38%	0.01%	11.92%

PYCOS

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$110,054,138	A-4, LN 42	\$0	\$19,781,801	\$29,442,551	\$0	\$0	\$1,538,093	\$0	\$613,003	\$10,543,715	\$27,866,903	\$0	\$0	\$20,268,073
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$102,427,200	A-5, LN 23	\$0	\$81,689,924	\$0	\$0	\$0	\$1,013,654	\$262,339	\$0	\$0	\$0	\$7,626,246	\$0	\$2,694,776
1d		TOTAL	\$212,481,338		\$0	\$101,471,725	\$29,442,551	\$0	\$0	\$1,538,093	\$1,013,654	\$875,342	\$19,683,976	\$27,866,903	\$7,626,246	\$0	\$22,962,849
1e		% DISTRIBUTION	100.00%		0.00%	47.76%	13.86%	0.00%	0.00%	0.72%	0.48%	0.41%	9.26%	13.11%	3.59%	0.00%	10.81%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$10,495,612	LN 1e	\$0	\$4,949,448	\$1,502,232	\$0	\$0	\$75,576	\$48,663	\$44,293	\$963,443	\$1,371,462	\$394,938	\$0	\$1,145,556
3		GENERAL PURPOSE COMPUTERS	\$389,980	LN 1e & DIREC	\$0	\$176,202	\$51,926	\$0	\$0	\$2,592	\$1,715	\$1,714	\$36,185	\$52,970	\$13,914	\$12,153	\$40,609
4		TOTAL GENERAL SUPPORT ASSETS	\$10,885,592		\$0	\$5,125,650	\$1,554,158	\$0	\$0	\$78,168	\$50,378	\$46,007	\$999,628	\$1,424,432	\$408,852	\$12,153	\$1,186,166
5		% DISTRIBUTION	100.00%		0.00%	47.09%	14.28%	0.00%	0.00%	0.72%	0.46%	0.42%	9.18%	13.09%	3.76%	0.11%	10.90%
6		COE,IOT,CWF AND GENERAL SUPPORT	\$223,366,930		\$0	\$106,597,375	\$30,996,709	\$0	\$0	\$1,616,261	\$1,064,032	\$921,349	\$20,683,605	\$29,291,334	\$8,035,099	\$12,153	\$24,149,014
7		% DISTRIBUTION	100.00%		0.00%	47.72%	13.88%	0.00%	0.00%	0.72%	0.48%	0.41%	9.26%	13.11%	3.60%	0.01%	10.81%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE,IOT,CWF,GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$223,366,930		\$0	\$106,597,375	\$30,996,709	\$0	\$0	\$1,616,261	\$1,064,032	\$921,349	\$20,683,605	\$29,291,334	\$8,035,099	\$12,153	\$24,149,014
10		% DISTRIBUTION	100.00%		0.00%	47.72%	13.88%	0.00%	0.00%	0.72%	0.48%	0.41%	9.26%	13.11%	3.60%	0.01%	10.81%
2680 TANGIBLE ASSETS																	
11		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		LEASEHOLD IMPROVEMENTS	\$11,570	LN 10	\$0	\$4,794	\$1,307	\$0	\$0	\$44	\$18	\$40	\$1,457	\$2,463	\$260	\$1	\$1,187
13		TOTAL	\$11,570		\$0	\$4,794	\$1,307	\$0	\$0	\$44	\$18	\$40	\$1,457	\$2,463	\$260	\$1	\$1,187
14																	
15	2690	INTANGIBLE ASSETS	\$1,721,952	LN 10	\$0	\$826,898	\$242,005	\$0	\$0	\$12,650	\$8,291	\$6,801	\$154,806	\$215,501	\$65,329	\$93	\$189,579
16	1220	MATERIALS AND SUPPLIES	\$398,652	LN 10	\$0	\$185,708	\$62,683	\$0	\$0	\$2,555	\$1,560	\$2,106	\$36,037	\$53,475	\$12,617	\$22	\$41,889
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE,IOT,CWF,GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$141,195,726		\$0	\$106,597,375	\$30,996,709	\$0	\$0	\$1,616,261	\$1,064,032	\$921,349	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	75.50%	21.95%	0.00%	0.00%	1.14%	0.75%	0.65%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE,IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$111,009,613		\$0	\$0	\$29,442,551	\$0	\$0	\$1,538,093	\$1,013,654	\$875,342	\$19,683,976	\$27,866,903	\$7,626,246	\$0	\$22,962,849
24		% DISTRIBUTION	100.00%		0.00%	0.00%	26.52%	0.00%	0.00%	1.39%	0.91%	0.79%	17.73%	25.10%	6.87%	0.00%	20.69%

PYCOS

A-4,1of2 CENTRAL OFFICE EQUIPMENT ALLOCATION

[illegible]

PYCOS

A-4.2d2 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
28	2230	CENTRAL OFFICE TRANSMISSION															
29		WIDEBAND AND WBI	\$29,088,235	DIRECT	\$0	\$0	\$0	\$0	\$0	\$102,463	\$0	\$0	\$8,717,699	\$0	\$0	\$0	\$20,268,073
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$856,652	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$856,652	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$21,607,816	LN 4 DIRECT	\$0	\$19,781,801	\$0	\$0	\$0	\$0	\$0	\$0	\$1,826,015	\$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
35		ACCESS - BASIC	\$28,387,913	LN 5 DIRECT	\$0	\$0	\$0	\$0	\$0	\$764,659	\$0	\$613,003	\$0	\$27,010,251	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$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
38		TOTAL IX CIRCUIT	\$28,387,913		\$0	\$0	\$0	\$0	\$0	\$764,659	\$0	\$613,003	\$0	\$27,010,251	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$670,970	DIRECT	\$0	\$0	\$0	\$0	\$0	\$670,970	\$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
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$80,611,587		\$0	\$19,781,801	\$0	\$0	\$0	\$1,538,093	\$0	\$613,003	\$10,543,715	\$27,866,903	\$0	\$0	\$20,268,073
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$110,054,138		\$0	\$19,781,801	\$29,442,551	\$0	\$0	\$1,538,093	\$0	\$613,003	\$10,543,715	\$27,866,903	\$0	\$0	\$20,268,073
43		% DISTRIBUTION	100.00%		0.00%	17.97%	26.75%	0.00%	0.00%	1.40%	0.00%	0.56%	9.58%	25.32%	0.00%	0.00%	18.42%
COE RATIOS																	
44		OPERATOR SYSTEMS	0% LN 17		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
45		TANDEM SWITCHING	0% LN 21		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		LOCAL SWITCHING	100% LN 25		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%
47		CENTRAL OFFICE SWITCHING	100% LN 21+25		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%
48		CENTRAL OFFICE TRANSMISSION	100% LN 41		0.00%	31.28%	0.00%	0.00%	0.00%	3.78%	0.00%	0.68%	12.52%	26.29%	0.00%	0.00%	25.44%

PYCOS

A-5.1d1 INFORMATION ORIGINATION/TERMINATION AND CABLE AND WIRE FACILITIES

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI
1		ALLOCATION FACTORS															
2		EQUIVALENT ACCESS LINES - MSG CWF	100%	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%	AL-1.LN 8	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	65.68%	34.32%	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	\$82,375,042	LN 1/DIRECT	\$0	\$81,689,924	\$0	\$0	\$0	\$0	\$0	\$0	\$685,118	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$11,263,566	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$113,647	\$0	\$8,455,143	\$0	\$0	\$0	\$2,694,776
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	\$7,547,283	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,547,283	\$0	\$0
17a		IX TRUNK - ACCESS	\$922,085	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$580,782	\$262,339	\$0	\$0	\$78,963	\$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	\$319,224	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$319,224	\$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	\$102,427,200		\$0	\$81,689,924	\$0	\$0	\$0	\$0	\$1,013,654	\$262,339	\$9,140,262	\$0	\$7,626,246	\$0	\$2,694,776
22		% DISTRIBUTION	100.00%		0.00%	79.75%	0.00%	0.00%	0.00%	0.00%	0.99%	0.26%	8.92%	0.00%	7.45%	0.00%	2.63%
23		TOTAL CABLE & WIRE FACILITIES	\$102,427,200		\$0	\$81,689,924	\$0	\$0	\$0	\$0	\$1,013,654	\$262,339	\$9,140,262	\$0	\$7,626,246	\$0	\$2,694,776
24		% DISTRIBUTION	100.00%		0.00%	79.75%	0.00%	0.00%	0.00%	0.00%	0.99%	0.26%	8.92%	0.00%	7.45%	0.00%	2.63%

PYCOS

A-6,1of1 OTHER TELECOMMUNICATIONS PLANT ALLOCATION

[illegible]

LN	A/C	DESCRIPTION	TOTAL		COMMON LINE		TRAFFIC SENSITIVE		COMMON TRANSPORT		SPECIAL ACCESS		B&C	WBI
			COMPANY	SOURCE	IN EXCESS OF CAP	CAPPED CL	SWITCHING	EQUAL ACCESS	INFO	TERM	FACILITY	TRANSPORT		
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE												
2		GENERAL SUPPORT	\$7,864,002	A-3LN 5	\$0	\$3,715,507	\$1,091,884	\$0	\$0	\$59,539	\$38,626	\$34,776	\$730,478	\$1,029,641
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$26,965,583	A-4LN 47	\$0	\$0	\$26,965,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$61,739,295	A-4LN 48	\$0	\$15,190,373	\$0	\$55	\$1,113,682	\$0	\$512,416	\$8,242,135	\$21,145,900	\$0
6		UNDISTRIBUTED COE	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$79,753,230	A-5LN 22	\$0	\$63,332,964	\$0	\$0	\$0	\$789,562	\$217,152	\$7,009,108	\$0	\$6,205,127
9		TOTAL ACCUM DEPR - TPIS	\$176,322,110	\$0	\$82,238,844	\$28,057,467	\$0	\$0	\$1,173,221	\$828,187	\$764,344	\$15,981,741	\$22,175,541	\$6,509,846
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$176,322,110	\$0	\$82,238,844	\$28,057,467	\$0	\$0	\$1,173,221	\$828,187	\$764,344	\$15,981,741	\$22,175,541	\$6,509,846
12		% DISTRIBUTION	100.00%		0.00%	46.64%	15.91%	0.00%	0.00%	0.67%	0.47%	0.43%	9.06%	12.58%
													3.69%	0.01%
														10.54%
		ACCUMULATED AMORTIZATION												
13	3400	TANGIBLE ASSETS												
14		CAPITAL LEASES	\$0	A-3LN 10 + Di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		LEASEHOLD IMPROVEMENTS	\$10,508	A-3LN 10	\$0	\$4,355	\$1,216	\$0	\$0	\$36	\$15	\$40	\$1,320	\$2,226
16		UNDISTRIBUTED	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$10,508	\$0	\$4,355	\$1,216	\$0	\$0	\$0	\$36	\$15	\$40	\$1,320	\$2,226
18	3500	INTANGIBLE ASSETS	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$10,508	\$0	\$4,355	\$1,216	\$0	\$0	\$0	\$36	\$15	\$40	\$1,320	\$2,226
21		% DISTRIBUTION	100.00%		0.00%	41.44%	11.58%	0.00%	0.00%	0.34%	0.14%	0.38%	12.57%	21.18%
													2.15%	0.01%
														10.20%
22	41008	NET OPERATING DEFERRED INC TAX												
23	4340	GENERAL SUPPORT	\$181,367	A-3LN 5	\$0	\$85,886	\$22,318	\$0	\$0	\$1,837	\$1,236	\$343	\$16,675	\$25,930
24		CENTRAL OFFICE EQUIP	\$3,973,020	A-4LN 43	\$0	\$714,930	\$1,051,655	\$0	\$0	\$60,823	\$0	\$11,509	\$349,477	\$1,045,044
25		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$3,505,693	A-5LN 22	\$0	\$2,820,550	\$0	\$0	\$0	\$40,176	\$0	\$332,426	\$0	\$225,373
27		UNDISTRIBUTED	\$406,337	A-3LN 10	\$0	\$194,547	\$55,156	\$0	\$0	\$3,601	\$2,275	\$915	\$43,173	\$13,378
28		TOTAL NET DEFERRED INC TAX	\$8,066,417	\$0	\$3,815,912	\$1,129,129	\$0	\$0	\$66,261	\$43,687	\$17,224	\$741,750	\$1,122,798	\$245,688
29		% DISTRIBUTION	100.00%		0.00%	47.31%	14.00%	0.00%	0.00%	0.82%	0.54%	0.21%	9.20%	13.92%
													3.05%	0.00%
														10.96%
	40408	CUST. DEPOSITS & OTHER DEF CRS-NET												
31	4360	GENERAL SUPPORT	\$0	A-3LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$231	A-3LN 10	\$0	\$131	\$23	\$0	\$0	\$2	\$1	\$22	\$25	\$7
36	4310	OTHER LONG TERM LIABILITIES	\$114,025	A-3LN 10	\$0	\$55,324	\$17,934	\$0	\$0	\$1,298	\$1,037	\$316	\$8,055	\$9,109
37													\$5,799	\$4
														\$15,149

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE			COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	DEDICATED TRANSPORT FACILITY	SPECIAL ACCESS			B&C	WBI
							SWITCHING	EQUAL ACCESS					CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY		
1	6110	OPERATING EXPENSE AND TAX															
		NETWORK SUPPORT EXPENSE	\$48,993	A-9LN 6	\$0	\$22,847	\$6,664	\$0	\$0	\$369	\$257	\$149	\$4,655	\$6,829	\$1,787	\$3	\$5,432
2	6120	GENERAL SUPPORT EXPENSE	\$2,331,232	A-9LN 7	\$0	\$1,114,586	\$318,045	\$0	\$0	\$17,356	\$11,182	\$9,016	\$21,671	\$302,818	\$88,114	\$2,655	\$255,789
3	6210	CENTRAL OFFICE EXPENSE	\$3,688,898	A-9LN 15	\$0	\$610,086	\$1,543,888	\$0	\$0	\$48,933	\$0	\$15,079	\$22,565	\$625,215	\$0	\$0	\$583,133
4	6310	INFORMATION ORG/TERM EXP	\$0	A-9LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6410	CABLE AND WIRE FACILITIES EXP	\$1,909,841	A-9LN 24	\$0	\$1,520,521	\$0	\$0	\$0	\$0	\$20,692	\$6,121	\$157,929	\$0	\$153,791	\$0	\$50,785
6	6510	OTHER PLANT EXPENSE	(\$0)	A-10LN 6	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
7	6530	NETWORK OPERATIONS EXPENSE	\$4,048,667	A-10LN 7	\$0	\$1,946,913	\$552,403	\$0	\$0	\$31,134	\$20,458	\$15,703	\$367,557	\$512,631	\$157,414	\$0	\$444,435
8	6540	ACCESS / USF EXPENSE	\$1,814,121	A-10LN 8	\$0	\$1,814,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	6610	MARKETING EXPENSE	\$2,050,779	A-11LN 2	\$0	\$993,565	\$271,839	\$0	\$0	\$17,064	\$10,667	\$7,862	\$190,322	\$277,163	\$69,604	\$114	\$212,589
10	6620	SERVICES EXPENSE	\$1,083,062	A-11LN 29	\$0	\$174,110	\$110,152	\$0	\$2,016	\$9,195	\$6,038	\$2,794	\$54,949	\$70,969	\$23,438	\$560,241	\$69,160
11	6710	EXECUTIVE AND PLANNING EXP	\$0	A-12LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6720	GENERAL AND ADMINISTRATIVE EXP	\$6,029,269	A-12LN 9	\$0	\$2,959,704	\$977,928	\$0	\$664	\$45,182	\$25,591	\$20,817	\$431,531	\$600,505	\$184,630	\$202,796	\$579,520
13		SUBTOTAL OPERATING EXPENSE	\$23,004,861		\$0	\$11,156,453	\$3,780,918	\$0	\$2,680	\$169,223	\$95,287	\$77,541	\$1,681,178	\$2,396,130	\$678,778	\$765,810	\$2,200,862
14		% DISTRIBUTION	100.00%		0.00%	48.50%	16.44%	0.00%	0.01%	0.74%	0.41%	0.34%	10.42%	1.25%	2.82%	3.39%	9.57%
15	6560	DEPRECIATION AND AMORTIZATION	\$12,926,095	A-10LN 19-27	\$0	\$5,972,383	\$998,193	\$0	\$0	\$10,372	\$52,568	\$70,745	\$1,407,942	\$2,488,313	\$397,850	\$615	\$1,827,114
16	7200	OTHER OPERATING TAX	\$810,704	A-12LN 25	\$0	\$373,423	\$109,797	\$0	\$0	\$5,188	\$3,397	\$3,976	\$79,118	\$117,034	\$30,274	\$47	\$88,449
17		EQUAL ACCESS EXPENSE	\$0	A-12LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	7500	INTEREST ON CUSTOMER DEPOSITS	\$0	A-12LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	52407/101	RENT REVENUES/ OTHER INC/ G/L	(\$582,549)	A-10LN 35	\$0	(\$178,552)	(\$71,295)	\$0	\$0	(\$5,482)	(\$536)	(\$528)	(\$61,191)	(\$172,950)	(\$80,413)	(\$30)	(\$83,943)
20		TOTAL OPERATING EXP & TAX	\$36,159,111		\$0	\$17,323,708	\$4,417,614	\$0	\$2,680	\$279,301	\$150,715	\$151,734	\$3,107,047	\$4,828,528	\$1,098,860	\$766,441	\$4,032,482
21		% DISTRIBUTION	100.00%		0.00%	47.91%	12.22%	0.00%	0.01%	0.77%	0.42%	0.42%	8.59%	13.35%	3.04%	2.12%	11.15%
22	7370	NON OPERATING EXPENSE															
23		ABANDONED CONSTRUCTION	\$0	A-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		CONTRIBUTIONS	\$0	A-3LN 10	\$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	5310	END USER MSG TOLL	\$0	A-3LN 10	\$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
27	5330	IX CARRIER	\$0	A-3LN 22	\$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-3LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PYCOS

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	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		BASIS FOR NETWORK SUPPORT EXPENSE															
2		GEN SUPPORT, COE, IOT AND C&WF	\$223,366,930	VARIOUS	\$0	\$106,597,375	\$30,996,709	\$0	\$0	\$1,616,261	\$1,064,032	\$921,349	\$20,683,605	\$29,291,334	\$8,035,099	\$12,153	\$24,149,014
3		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		TOTAL	\$223,366,930		\$0	\$106,597,375	\$30,996,709	\$0	\$0	\$1,616,261	\$1,064,032	\$921,349	\$20,683,605	\$29,291,334	\$8,035,099	\$12,153	\$24,149,014
		% DISTRIBUTION	100.00%		0.00%	47.72%	13.88%	0.00%	0.00%	0.72%	0.48%	0.41%	9.20%	13.11%	3.60%	0.01%	10.81%
5		PLANT SPECIFIC EXPENSES															
6	6110	GENERAL SUPPORT EXPENSE															
7	6120	NETWORK SUPPORT	\$48,993	LN 4	\$0	\$22,847	\$6,664	\$0	\$0	\$369	\$257	\$149	\$4,655	\$6,829	\$1,787	\$3	\$5,432
8		GENERAL SUPPORT	\$2,331,232	A-3, LN 5	\$0	\$1,114,586	\$318,045	\$0	\$0	\$17,356	\$11,182	\$9,016	\$211,671	\$302,818	\$88,114	\$2,655	\$255,789
9		TOTAL GENERAL SUPPORT EXP	\$2,380,225		\$0	\$1,137,433	\$324,709	\$0	\$0	\$17,725	\$11,440	\$9,166	\$216,326	\$309,647	\$89,901	\$2,658	\$261,221
		% DISTRIBUTION	100.00%		0.00%	47.79%	13.64%	0.00%	0.00%	0.74%	0.48%	0.39%	9.09%	13.01%	3.78%	0.11%	10.97%
10		CENTRAL OFFICE EXPENSE															
11	6210	CENTRAL OFFICE SWITCHING EXPENSE	\$1,543,888	A-4, LN 47	\$0	\$0	\$1,543,888	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	6220	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	6230	CENTRAL OFFICE TRANSMISSION EXPENSE	\$2,145,011	A-4, LN 48	\$0	\$610,086	\$0	\$0	\$0	\$48,933	\$0	\$15,079	\$262,565	\$625,215	\$0	\$0	\$583,133
14		UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL CENTRAL OFFICE EXPENSE	\$3,688,898		\$0	\$610,086	\$1,543,888	\$0	\$0	\$48,933	\$0	\$15,079	\$262,565	\$625,215	\$0	\$0	\$583,133
16		% DISTRIBUTION	100.00%		0.00%	16.54%	41.85%	0.00%	0.00%	1.33%	0.00%	0.41%	7.12%	16.95%	0.00%	0.00%	15.81%
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
19		COINLESS PAY TELEPHONE	\$0	DIRECT	\$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
21		CPE	\$0	DIRECT	\$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
23		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
24	6410	CABLE AND WIRE FACILITIES EXPENSE	\$1,909,841	A-5, LN 22	\$0	\$1,520,521	\$0	\$0	\$0	\$0	\$20,692	\$6,121	\$157,929	\$0	\$153,791	\$0	\$50,785
25		TOTAL PLANT SPECIFIC EXPENSE	\$7,978,964		\$0	\$3,268,040	\$1,868,597	\$0	\$0	\$66,658	\$32,132	\$30,365	\$636,820	\$934,861	\$243,692	\$2,658	\$895,139
26		% DISTRIBUTION	100.00%		0.00%	40.96%	23.42%	0.00%	0.00%	0.84%	0.40%	0.38%	7.98%	11.72%	3.05%	0.03%	11.22%

PYCOS

A-10,1of1

PLANT NON SPECIFIC EXPENSE ALLOCATION

A-10,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	MILEAGE FACILITY	B&C	WBI	
1		CENTRAL OFFICE EQUIPMENT	\$110,054,138	A-4.LN 38	\$0	\$19,781,801	\$29,442,551	\$0	\$0	\$1,538,093	\$0	\$613,003	\$10,543,715	\$27,866,903	\$0	\$0	\$20,268,073
2		INFORMATION ORIG/TERM	\$0	A-5.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		CABLE AND WIRE FACILITIES	\$102,427,200	A-5.LN 21	\$0	\$81,689,924	\$0	\$0	\$0	\$0	\$1,013,654	\$262,339	\$9,140,262	\$0	\$7,626,246	\$0	\$2,694,776
4		TOTAL	\$212,481,338		\$0	\$101,471,725	\$29,442,551	\$0	\$0	\$1,538,093	\$1,013,654	\$875,342	\$19,683,976	\$27,866,903	\$7,626,246	\$0	\$22,962,849
5		% DISTRIBUTION	100.00%		0.00%	47.76%	13.86%	0.00%	0.00%	0.72%	0.48%	0.41%	9.26%	13.11%	3.59%	0.00%	10.81%
PLANT NONSPECIFIC EXPENSE																	
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	\$0	(\$0)
7	6530	NETWORK OPERATIONS EXPENSE	\$4,048,667	LN 5	\$0	\$1,946,913	\$552,403	\$0	\$0	\$31,134	\$20,458	\$15,703	\$367,557	\$512,631	\$157,414	\$0	\$444,453
8	6540	ACCESS / USF EXPENSE	\$1,814,121	DIRECT	\$0	\$1,814,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
9	6560	GENERAL SUPPORT	\$512,107	A-3.LN 5	\$0	\$243,275	\$70,093	\$0	\$0	\$3,710	\$2,344	\$1,869	\$48,351	\$68,588	\$18,258	\$583	\$55,036
10		CENTRAL OFFICE SWITCHING EQUIPMENT	\$445,575	A-4.LN 47	\$0	\$0	\$445,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4.LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		CENTRAL OFFICE TRANSMISSION	\$6,429,189	A-4.LN 48	\$0	\$1,481,671	\$0	\$0	\$0	\$102,265	\$0	\$54,118	\$867,498	\$2,345,822	\$0	\$0	\$1,577,816
13		UNDISTRIBUTED COE	\$0	A-4.LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		INFORMATION ORIG/TERM	\$0	A-5.LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		CABLE AND WIRE FACILITIES	\$4,947,637	A-5.LN 22	\$0	\$3,963,534	\$0	\$0	\$0	\$47,347	\$12,411	\$439,066	\$0	\$357,017	\$0	\$0	\$128,263
16		TOTAL DEP EXP - PLANT IN SERVICE	\$12,334,507		\$0	\$5,688,479	\$515,668	\$0	\$0	\$105,975	\$49,691	\$68,398	\$1,354,915	\$2,414,409	\$375,275	\$583	\$1,761,115
17		PROPERTY HELD FOR FUTURE USE	\$0	A-6.LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		TOTAL DEPRECIATION EXPENSE	\$12,334,507		\$0	\$5,688,479	\$515,668	\$0	\$0	\$105,975	\$49,691	\$68,398	\$1,354,915	\$2,414,409	\$375,275	\$583	\$1,761,115
19		% DISTRIBUTION	100.00%		0.00%	46.12%	4.18%	0.00%	0.00%	0.86%	0.40%	0.55%	10.98%	19.57%	3.04%	0.00%	14.28%
AMORTIZATION EXPENSE																	
21	6563	CAPITAL LEASE	\$1,075	A-3.LN 10 + Di	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	6563	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		SUBTOTAL	\$1,075		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075
25	6564	INTANGIBLE ASSETS	\$590,513	A-3.LN 10	\$0	\$283,904	\$82,525	\$0	\$0	\$4,397	\$2,877	\$2,348	\$53,027	\$73,904	\$22,576	\$32	\$64,925
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6.LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		TOTAL AMORTIZATION EXPENSE	\$591,587		\$0	\$283,904	\$82,525	\$0	\$0	\$4,397	\$2,877	\$2,348	\$53,027	\$73,904	\$22,576	\$32	\$66,000
28		% DISTRIBUTION	100.00%		0.00%	47.99%	13.95%	0.00%	0.00%	0.74%	0.49%	0.40%	8.96%	12.49%	3.82%	0.01%	11.16%
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$18,788,883		\$0	\$9,733,417	\$1,150,596	\$0	\$0	\$141,506	\$73,026	\$86,449	\$1,775,499	\$3,000,945	\$555,265	\$615	\$2,271,567
30		% DISTRIBUTION	100.00%		0.00%	51.80%	6.12%	0.00%	0.00%	0.75%	0.39%	0.46%	9.45%	15.97%	2.96%	0.00%	12.09%
RENT REVENUES/ OTHER INC/ G+L																	
31	5240/7100/	GEN SUPPORT ASSETS	\$32,583	A-3.LN 5	\$0	\$14,167	\$6,987	\$0	\$0	\$74	\$43	\$183	\$2,454	\$3,903	\$824	\$30	\$3,919
32	5240/7100/	CENTRAL OFFICE EQUIPMENT	\$429,755	A-4.LN 43	\$0	\$67,182	\$64,309	\$0	\$0	\$5,408	\$0	\$0	\$44,875	\$169,046	\$0	\$0	\$78,935
33	5240/7100/	CABLE & WIRE FACILITIES	\$120,211	A-5.LN 22	\$0	\$97,203	\$0	\$0	\$0	\$0	\$492	\$346	\$13,863	\$0	\$7,219	\$0	\$1,089
34	5240/7100/	UNDISTRIBUTED	\$0	A-3.LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		TOTAL RENT REVENUE	\$582,549		\$0	\$178,552	\$71,295	\$0	\$0	\$5,482	\$536	\$528	\$61,191	\$172,950	\$8,043	\$30	\$83,943

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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
1	6610	CUSTOMER OPERATIONS EXPENSES															
2		MARKETING	\$2,050,779	A-3,LN 10	\$0	\$993,565	\$271,839	\$0	\$0	\$17,054	\$10,667	\$7,862	\$190,322	\$277,163	\$69,604	\$114	\$212,589
3	6621	TELEPHONE OPERATOR SERVICES															
4		- CALL COMPLETION INCL DA	\$0	SWS-OPERATI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	6622	- OPERATOR SERVICES UNDER CONTRACT	\$170	DIRECT	\$0	\$0	\$0	\$0	\$170	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	6623	PUBLISHED DIRECTORY LISTINGS	\$1,135	DIRECT	\$0	\$0	\$0	\$0	\$1,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	1.0	ALL OTHER															
8		LOCAL BUSINESS OFFICE															
9		- END USER SVC ORDER PROCESSING															
10		- PRESUBSCRIPTION	\$61,333	A-3,LN 22	\$0	\$46,873	\$12,775	\$0	\$0	\$806	\$519	\$361	\$0	\$0	\$0	\$0	\$0
11		- OTHER	\$25,720	AL-1,LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,720	\$0
12		- END USER PAYMENT & COLLECTION	\$85,984	AL-1,LN 13	\$0	\$28,097	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,888	\$0
13		- END USER BILLING INQUIRY	\$28,271	AL-1,LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$28,271	\$0
14		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		- IX CARRIER BILLING INQUIRY	\$0	AL-1,LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		- CONV COLLECT AND ADMINISTRATION	\$0	AL-1,LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	2.0	SUBTOTAL LOCAL BUSINESS OFFICE	\$201,308		\$0	\$74,969	\$12,775	\$0	\$0	\$806	\$519	\$361	\$0	\$0	\$0	\$111,878	\$0
19		CUSTOMER SERVICES (REV ACCTG)															
20		- MESSAGE PROCESSING															
21		- TOLL TICKET PROCESSING	\$17,097	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,097	\$0
22		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		- OTHER BILLING & COLLECTION	\$253,766	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$253,766	\$0
24		- END USER COMMON LINE	\$44,784	DIRECT	\$0	\$44,784	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		- CARRIER ACCESS BILLING (CABS)	\$225,019	A-3,LN 24	\$0	\$0	\$64,967	\$0	\$0	\$6,446	\$4,332	\$1,506	\$37,410	\$47,251	\$15,824	\$0	\$47,284
26		SUBTOTAL CUSTOMER SERVICES	\$540,665		\$0	\$44,784	\$64,967	\$0	\$0	\$6,446	\$4,332	\$1,506	\$37,410	\$47,251	\$15,824	\$270,862	\$47,284
27		TOTAL CAT 1 AND CAT 2	\$741,974		\$0	\$119,753	\$77,741	\$0	\$0	\$7,252	\$4,851	\$1,867	\$37,410	\$47,251	\$15,824	\$382,741	\$47,284
28	3.0	% DISTRIBUTION	100.00%		0.00%	16.14%	10.48%	0.00%	0.00%	0.98%	0.65%	0.25%	5.04%	6.37%	2.13%	51.58%	6.37%
29		ALL OTHER CUSTOMER SERVICE	\$339,783	/LN 34	\$0	\$54,357	\$32,410	\$0	\$711	\$1,943	\$1,187	\$927	\$17,539	\$22,718	\$7,614	\$177,501	\$21,875
30		TOTAL SERVICES EXPENSE	\$1,083,962		\$0	\$174,110	\$110,152	\$0	\$2,016	\$9,195	\$6,038	\$2,794	\$54,049	\$70,969	\$23,438	\$560,241	\$69,160
31		% DISTRIBUTION	100.00%		0.00%	16.08%	10.17%	0.00%	0.19%	0.85%	0.56%	0.26%	5.07%	6.55%	2.16%	51.73%	6.39%
32		TOTAL CUSTOMER OPERATIONS EXPENSE	\$3,133,841		\$0	\$1,167,675	\$381,990	\$0	\$2,016	\$26,249	\$16,705	\$10,656	\$245,271	\$348,132	\$93,042	\$560,356	\$281,749
33		% DISTRIBUTION	100.00%		0.00%	37.26%	12.19%	0.00%	0.06%	0.84%	0.53%	0.34%	7.83%	11.11%	2.97%	17.88%	8.99%
34		CUSTOMER OPERATIONS EXCL MARKETING	\$743,279		\$0	\$119,753	\$77,741	\$0	\$1,305	\$7,252	\$4,851	\$1,867	\$37,410	\$47,251	\$15,824	\$382,741	\$47,284
		% DISTRIBUTION	100.00%		0.00%	16.11%	10.46%	0.00%	0.18%	0.98%	0.65%	0.25%	5.03%	6.36%	2.13%	51.49%	6.36%
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTE	100.00%		0.00%	10.42%	11.04%	0.00%	0.00%	1.06%	0.84%	0.20%	5.63%	5.82%	2.46%	55.69%	6.85%

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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	DEDICATED FACILITY	TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		BIG THREE EXPENSES															
2		PLANT SPECIFIC EXPENSE	\$7,978,964	A-9, LN 25	\$0	\$3,268,040	\$1,868,597	\$0	\$0	\$66,658	\$32,132	\$30,365	\$636,820	\$934,861	\$243,692	\$2,658	\$895,139
3		OTHER PLANT EXPENSE	(\$0)	A-10, LN 7	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)
4		NETWORK OPERATIONS EXPENSE	\$4,048,667	A-10, LN 8	\$0	\$1,946,913	\$552,403	\$0	\$0	\$31,134	\$20,458	\$15,703	\$367,557	\$512,631	\$157,414	\$0	\$444,453
5		ACCESS CHARGE EXPENSE	\$1,814,121	A-10, LN 9	\$0	\$1,814,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$3,133,841	A-11, LN 31	\$0	\$1,167,675	\$381,990	\$0	\$2,016	\$26,249	\$16,705	\$10,656	\$245,271	\$348,132	\$93,042	\$560,356	\$281,749
7		TOTAL BIG THREE EXPENSES	\$16,975,593		\$0	\$8,196,749	\$2,802,990	\$0	\$2,016	\$124,041	\$69,296	\$56,724	\$1,249,648	\$1,795,625	\$494,148	\$563,013	\$1,621,341
		% DISTRIBUTION	100.00%		0.00%	48.29%	16.51%	0.00%	0.01%	0.73%	0.41%	0.33%	7.36%	10.58%	2.91%	3.32%	9.55%
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
10		GENERAL AND ADMINISTRATIVE	\$6,029,269	LN 7	\$0	\$2,959,704	\$977,928	\$0	\$664	\$45,182	\$25,991	\$20,817	\$431,531	\$600,505	\$184,630	\$202,796	\$579,520
11		TOTAL CORPORATE OPERATIONS	\$6,029,269		\$0	\$2,959,704	\$977,928	\$0	\$664	\$45,182	\$25,991	\$20,817	\$431,531	\$600,505	\$184,630	\$202,796	\$579,520
		% DISTRIBUTION	100.00%		0.00%	49.09%	16.22%	0.00%	0.01%	0.75%	0.43%	0.35%	7.16%	9.96%	3.06%	3.36%	9.61%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$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
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$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
17		TOTAL	\$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
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(\$8,972)	A-3, LN 10	\$0	(\$4,432)	(\$908)	\$0	\$0	(\$83)	(\$41)	(\$28)	(\$1,442)	(\$1,055)	(\$329)	(\$0)	(\$653)
21		TOTAL	(\$8,972)		\$0	(\$4,432)	(\$908)	\$0	\$0	(\$83)	(\$41)	(\$28)	(\$1,442)	(\$1,055)	(\$329)	(\$0)	(\$653)
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
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$810,704	A-3, LN 10	\$0	\$373,423	\$109,797	\$0	\$0	\$5,188	\$3,397	\$3,976	\$79,118	\$117,034	\$30,274	\$47	\$88,449
26		TOTAL OPERATING TAXES	\$810,704		\$0	\$373,423	\$109,797	\$0	\$0	\$5,188	\$3,397	\$3,976	\$79,118	\$117,034	\$30,274	\$47	\$88,449

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REVENUE REQUIREMENT SUMMARY

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LN	DESCRIPTION	TOTAL OPERATING	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE
REVENUE REQUIREMENT SUMMARY														
1	NET INVESTMENT FOR SETTLEMENTS	\$113,732,817	S-2, LN 35	\$0	\$24,239,420	\$0	\$15,859,967	\$9,633,262	\$11,778,189	\$1,012,998	\$68,778	\$0	\$0	\$51,140,202
2	RATE OF RETURN	11.25%		0.00%	11.25%	0.00%	11.25%	11.25%	11.25%	11.25%	11.25%	0.00%	11.25%	11.25%
3	RETURN ON INVESTMENT	\$12,794,942	LN 1*LN 2	\$0	\$2,726,935	\$0	\$1,784,246	\$1,083,742	\$1,325,046	\$113,962	\$7,738	\$0	\$0	\$5,753,273
4	ALLOWANCE FOR FUNDS USED DURING CONSTR	\$0	S-8, LN 31&32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5	NET RETURN FOR SETTLEMENTS	\$12,794,942	LN3-LN4	\$0	\$2,726,935	\$0	\$1,784,246	\$1,083,742	\$1,325,046	\$113,962	\$7,738	\$0	\$0	\$5,753,273
6	FEDERAL OPERATING INCOME TAX	(OPTIONAL) \$6,902,771	LN 28	\$0	\$1,470,968	\$0	\$962,982	\$584,146	\$714,671	\$61,467	\$4,174	\$0	\$0	\$3,104,362
7	LESS: FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	NET FEDERAL INCOME TAX	\$6,902,771	LN 6-LN 7	\$0	\$1,470,968	\$0	\$962,982	\$584,146	\$714,671	\$61,467	\$4,174	\$0	\$0	\$3,104,362
9	STATE AND LOCAL INCOME TAX	(OPTIONAL) \$1,629,008	LN 33	\$0	\$345,891	\$0	\$231,586	\$138,879	\$167,232	\$13,793	\$894	\$0	\$0	\$730,733
10	LESS: STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	NET STATE INCOME TAX	\$1,629,008	LN 9-LN 10	\$0	\$345,891	\$0	\$231,586	\$138,879	\$167,232	\$13,793	\$894	\$0	\$0	\$730,733
12	OPERATING EXPENSE AND TAX	\$97,003,463	S-8, LN 20	\$0	\$23,422,613	\$0	\$12,933,329	\$8,912,964	\$10,022,661	\$926,614	\$62,896	\$0	\$0	\$40,722,385
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	\$118,330,183	5+8+11thru15	\$0	\$27,966,407	\$0	\$15,912,143	\$10,719,731	\$12,229,609	\$1,115,837	\$75,702	\$0	\$0	\$50,310,754
17	GROSS RECEIPTS/PSC TAX RATE (GROSS UP)													
18	GROSS RECEIPTS/PSC TAX	\$148,007	LN 16*LN 17	\$0	\$0	\$0	\$0	\$21,189	\$33,556	\$2,369	\$104	\$0	\$0	\$90,789
19	TOTAL REVENUE REQUIREMENT	\$118,478,190		\$0	\$27,966,407	\$0	\$15,912,143	\$10,740,921	\$12,263,165	\$1,118,205	\$75,806	\$0	\$0	\$50,401,543
NOTE A: INCLUDES NET TEL PLANT FROM SCH S-2, LN 33 LESS A/C's 2004, 2006, 2007 AND 1402 OTHER THAN RTB STOCK.														
OPTIONAL GROSS UP INCOME TAX CALCULATION														
20	RETURN ON INVESTMENT	\$12,794,942	LN 3	\$0	\$2,726,935	\$0	\$1,784,246	\$1,083,742	\$1,325,046	\$113,962	\$7,738	\$0	\$0	\$5,753,273
21	INTEREST AND RELATED ITEMS EXCL NON-OPER	\$0	S-12, LN 16+18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	OTHER INCOME ADJUSTMENTS	(\$24,489)	S-12, LN 25+26	\$0	(\$4,863)	\$0	(\$4,149)	(\$1,101)	(\$2,199)	(\$191)	(\$14)	\$0	\$0	(\$11,971)
23	TOTAL INCOME ADJUSTMENTS	(\$24,489)	LN 21+22	\$0	(\$4,863)	\$0	(\$4,149)	(\$1,101)	(\$2,199)	(\$191)	(\$14)	\$0	\$0	(\$11,971)
24	FEDERAL ITC AMORTIZATION	\$0	S-12, LN 29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	FEDERAL TAXABLE INCOME	\$12,819,431		\$0	\$2,731,798	\$0	\$1,788,395	\$1,084,843	\$1,327,246	\$114,153	\$7,752	\$0	\$0	\$5,765,244
26	FEDERAL INCOME TAX	@ 35.00% \$6,902,771	LN 25*FIT	\$0	\$1,470,968	\$0	\$962,982	\$584,146	\$714,671	\$61,467	\$4,174	\$0	\$0	\$3,104,362
27	FEDERAL SURTAX ALLOCATION - OPERATING	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	NET FEDERAL INCOME TAX BEFORE ITC	\$6,902,771	LN26-LN27	\$0	\$1,470,968	\$0	\$962,982	\$584,146	\$714,671	\$61,467	\$4,174	\$0	\$0	\$3,104,362
29	STATE ITC AMORTIZATION	\$0	S-12, LN 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	STATE TAXABLE INCOME	Option: A \$19,722,202	LN25+LN28-S-12,	\$0	\$4,202,767	\$0	\$2,751,377	\$1,668,989	\$2,041,916	\$175,620	\$11,926	\$0	\$0	\$8,869,607
31	STATE INCOME TAX	@ 7.90% \$1,629,008	LN 30*SIT	\$0	\$345,891	\$0	\$231,586	\$138,879	\$167,232	\$13,793	\$894	\$0	\$0	\$730,733
32	STATE SURTAX EXEMPTION	\$0	/S-2, LN 36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	NET STATE INCOME TAX BEFORE ITC	\$1,629,008		\$0	\$345,891	\$0	\$231,586	\$138,879	\$167,232	\$13,793	\$894	\$0	\$0	\$730,733

TYCOS

S-2,1of1

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

S-2,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL	SPECIAL ACCESS	INTRASTATE MESSAGE TOLL	SPECIAL ACCESS	INTRALATA	INTERLATA	INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
NET INVESTMENT SUMMARY																	
1	GENERAL SUPPORT FACILITIES	2110		\$30,248,362	S-3,LN 10	\$0	\$6,834,700	\$0	\$4,079,174	\$2,874,483	\$3,060,566	\$261,845	\$13,832	\$0	\$0	\$13,123,763	\$0
2	CENTRAL OFFICE SWITCHING EQUIPMENT	2210		\$60,713,920	S-4,LN 52	\$0	\$26,728,700	\$0	\$0	\$11,343,310	\$8,560,613	\$0	\$0	\$0	\$0	\$14,081,296	\$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		\$169,189,709	S-4,LN 78	\$0	\$23,126,924	\$0	\$62,071,249	\$9,958,413	\$11,979,543	\$3,816,829	\$178,794	\$0	\$0	\$58,057,957	\$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		\$376,927,709	S-5,LN 42	\$0	\$86,311,898	\$0	\$18,941,714	\$36,178,349	\$44,842,895	\$2,025,254	\$159,584	\$0	\$0	\$188,468,014	\$0
7	TANGIBLE ASSETS	2680		\$10,749	S-3,LN 29	\$0	\$2,235	\$0	\$2,046	\$198	\$502	\$64	\$0	\$0	\$0	\$5,704	\$0
8	INTANGIBLE ASSETS	2690		\$4,366,970	S-3,LN 36	\$0	\$985,251	\$0	\$570,161	\$426,022	\$446,129	\$39,615	\$2,312	\$0	\$0	\$1,897,479	\$0
9	TOTAL PLANT IN SERVICE A/C 2001			\$641,457,417		\$0	\$143,989,708	\$0	\$85,664,345	\$60,780,776	\$68,890,247	\$6,143,607	\$354,522	\$0	\$0	\$275,634,213	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.81%	0.00%	14.16%	14.85%	5.33%	0.79%	0.01%	0.00%	0.00%	41.05%	0.00%
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		\$7,957,679	S-6,LN 15	\$0	\$1,782,862	\$0	\$1,068,210	\$771,391	\$822,544	\$68,322	\$4,436	\$0	\$0	\$3,439,914	\$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			\$649,415,096		\$0	\$145,772,569	\$0	\$86,732,555	\$61,552,166	\$69,712,791	\$6,211,929	\$358,958	\$0	\$0	\$279,074,127	\$0
18	% DISTRIBUTION			100.00%		0.00%	23.84%	0.00%	14.17%	14.87%	5.31%	0.80%	0.01%	0.00%	0.00%	41.01%	0.00%
19	ACCUM DEPRECIATION - PLANT IN SERVICE	3100		\$519,368,874	S-7,LN 18	\$0	\$117,876,584	\$0	\$68,509,147	\$50,611,106	\$56,636,486	\$5,056,325	\$280,117	\$0	\$0	\$220,399,109	\$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		\$8,635	S-7,LN 23	\$0	\$1,796	\$0	\$1,644	\$159	\$403	\$52	\$0	\$0	\$0	\$4,582	\$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		\$19,980,560	S-7,LN 32	\$0	\$4,573,972	\$0	\$2,694,225	\$1,656,711	\$1,680,298	\$169,311	\$11,914	\$0	\$0	\$9,194,129	\$0
25	CUST. DEP. OTHER DEF CRS-NET & L-T LIAB.			\$314,353	S-7,LN 38	\$0	\$78,771	\$0	\$31,061	\$28,827	\$23,413	\$1,857	\$145	\$0	\$0	\$150,278	\$0
26	NET TELEPHONE PLANT			\$109,742,675		\$0	\$23,241,447	\$0	\$15,496,479	\$9,255,363	\$11,372,190	\$984,384	\$66,782	\$0	\$0	\$49,326,030	\$0
27	% DISTRIBUTION			100.00%		0.00%	20.38%	0.00%	19.28%	13.52%	4.98%	1.05%	0.01%	0.00%	0.00%	40.78%	0.00%
28	MATERIALS AND SUPPLIES	1220		\$1,360,233	S-6,LN 31	\$0	\$310,832	\$0	\$68,304	\$136,885	\$148,545	\$6,196	\$263	\$0	\$0	\$689,209	\$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		\$2,629,909		\$0	\$687,141	\$0	\$295,185	\$241,015	\$257,454	\$22,418	\$1,733	\$0	\$0	\$1,124,963	\$0
35	NET TEL PLANT, M&S AND CASH WORKING CAPITAL			\$113,732,817		\$0	\$24,239,420	\$0	\$15,859,967	\$9,633,262	\$11,778,189	\$1,012,998	\$68,778	\$0	\$0	\$51,140,202	\$0
36	% DISTRIBUTION			100.00%		0.00%	20.57%	0.00%	18.93%	13.56%	5.00%	1.04%	0.01%	0.00%	0.00%	40.90%	0.00%

TYCOS

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			\$34,455,372		\$0	\$8,330,568	\$0	\$3,892,276	\$3,381,023	\$3,588,210	\$296,852	\$24,635	\$0	\$0	\$14,941,808	\$0
3	% DISTRIBUTION			99.99%		0.00%	25.11%	0.00%	12.16%	15.10%	4.96%	1.01%	0.06%	0.00%	0.00%	41.60%	0.00%
4	CLASS B SEPARATIONS																
5	COE, IOT AND C&WF			\$606,831,337		\$0	\$136,167,522	\$0	\$81,012,963	\$57,480,073	\$65,383,051	\$5,842,083	\$338,378	\$0	\$0	\$260,607,267	\$0
6	% DISTRIBUTION			100.00%		0.00%	23.78%	0.00%	13.91%	14.81%	5.42%	0.77%	0.01%	0.00%	0.00%	41.30%	0.00%
	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)			\$29,376,582	LN 6+DIRECT	\$0	\$6,640,428	\$0	\$3,957,202	\$2,791,595	\$2,961,076	\$252,916	\$13,298	\$0	\$0	\$12,760,067	\$0
9	GENERAL PURPOSE COMPUTERS			\$871,780	LN 6+DIRECT	\$0	\$194,271	\$0	\$121,973	\$82,888	\$99,490	\$8,929	\$534	\$0	\$0	\$363,695	\$0
10	TOTAL LAND AND SUPPORT ASSETS			\$30,248,362		\$0	\$6,834,700	\$0	\$4,079,174	\$2,874,483	\$3,060,566	\$261,845	\$13,832	\$0	\$0	\$13,123,763	\$0
11	% DISTRIBUTION			100.00%		0.00%	23.85%	0.00%	16.07%	16.13%	3.91%	1.20%	0.00%	0.00%	0.00%	38.84%	0.00%
12	GEN SUPPORT ASSETS, COE, INFORMATION																
13	ORIG/TERM, AND C&WF			\$637,079,699		\$0	\$143,002,222	\$0	\$85,092,138	\$60,354,555	\$68,443,616	\$6,103,928	\$352,210	\$0	\$0	\$273,731,030	\$0
14	% DISTRIBUTION			100.00%		0.00%	23.78%	0.00%	14.07%	14.90%	5.32%	0.80%	0.01%	0.00%	0.00%	41.13%	0.00%
	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			\$10,749	LN 11+DIRECT	\$0	\$2,235	\$0	\$2,046	\$198	\$502	\$64	\$0	\$0	\$0	\$5,704	\$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			\$10,749		\$0	\$2,235	\$0	\$2,046	\$198	\$502	\$64	\$0	\$0	\$0	\$5,704	\$0
29	TOTAL TANGIBLE ASSETS			\$10,749		\$0	\$2,235	\$0	\$2,046	\$198	\$502	\$64	\$0	\$0	\$0	\$5,704	\$0
30	% DISTRIBUTION			100.00%		0.00%	19.94%	0.00%	14.18%	2.51%	4.41%	0.78%	0.00%	0.00%	0.00%	58.18%	0.00%
31	GEN SUPPORT ASSETS, COE, INFORMATION																
32	ORIG/TERM, CWF AND TANGIBLE ASSETS			\$637,090,448		\$0	\$143,004,457	\$0	\$85,094,184	\$60,354,753	\$68,444,118	\$6,103,992	\$352,210	\$0	\$0	\$273,736,734	\$0
33	% DISTRIBUTION			100.00%		0.00%	23.78%	0.00%	14.07%	14.90%	5.32%	0.80%	0.01%	0.00%	0.00%	41.13%	0.00%
	INTANGIBLE ASSETS		2680														
34	ALLOCATED			\$4,366,970	LN 33	\$0	\$985,251	\$0	\$570,161	\$426,022	\$446,129	\$39,615	\$2,312	\$0	\$0	\$1,897,479	\$0
35	DIRECT ASSIGNMENT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	TOTAL INTANGIBLES			\$4,366,970		\$0	\$985,251	\$0	\$570,161	\$426,022	\$446,129	\$39,615	\$2,312	\$0	\$0	\$1,897,479	\$0
37	% DISTRIBUTION			100.00%		0.00%	25.43%	0.00%	19.35%	11.88%	6.10%	0.38%	0.00%	0.00%	0.00%	36.86%	0.00%

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 ALLOCAL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	- SEPARATE TOLL BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	- DSA BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	- DSB BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	- DIRECTORY ASSISTANCE BOARDS			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	- TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	SERVICE OBSERVING TOLL MOU'S			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	PROCESSOR REAL TIME - RTA			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	PROCESSOR REAL TIME - TSPS COMPLEX			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	REL MOU'S - TANDEM SWITCHING			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	REL MOU'S - OTHER			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
14	DIAL EQUIPMENT MOU'S (DEM)			100.00%		0.00%	42.82%	0.00%	0.00%	17.19%	14.97%	0.00%	0.00%	0.00%	0.00%	25.02%	0.00%
15	REL MOU'S - EXCHANGE TRUNK			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	HOST/REMOTE MOU MILES			100.00%		0.00%	23.25%	0.00%	0.00%	10.09%	10.19%	0.00%	0.00%	0.00%	0.00%	56.47%	0.00%
17	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
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	\$0
27	% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	AUXILIARY SWITCHBOARDS																
29	DIRECTORY ASSISTANCE		2220 1.2	\$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	\$0
33	% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	SERVICE OBSERVING																
35	TOLL		2220 1.3	\$0	LN 8	\$0	\$0	\$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	\$0
39	% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	TRAFFIC SERVICE POSITIONS																
41	OPERATOR		2220 1.4	\$0	LN 7+DIRECT	\$0	\$0	\$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	\$0
45	% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	TOTAL OPERATOR SYSTEMS EQUIPMENT																
47	% DISTRIBUTION			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS

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
	TANDEM SWITCHING EQUIPMENT	2210	2.0														
43	ACCESS		2.1	\$0	LN 11+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	NON ACCESS		2.2	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45	OTHER		2.3	\$0	LN 12+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	SUBTOTAL TANDEM SWITCHING			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LOCAL SWITCHING EQUIPMENT	2210	3.0														
48	ACCESS		3.1	\$60,713,920	LN 13	\$0	\$26,728,700	\$0	\$0	\$11,343,310	\$8,560,613	\$0	\$0	\$0	\$0	\$14,081,296	\$0
49	EQUAL ACCESS		3.2	\$0	S-6, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	SUBTOTAL LOCAL SWITCHING			\$60,713,920		\$0	\$26,728,700	\$0	\$0	\$11,343,310	\$8,560,613	\$0	\$0	\$0	\$0	\$14,081,296	\$0
51	% DISTRIBUTION			100.00%		0.00%	52.54%	0.00%	0.00%	16.52%	8.83%	0.00%	0.00%	0.00%	0.00%	22.10%	0.00%
52	TOTAL SWITCHING EQUIPMENT			\$60,713,920		\$0	\$26,728,700	\$0	\$0	\$11,343,310	\$8,560,613	\$0	\$0	\$0	\$0	\$14,081,296	\$0
53	% DISTRIBUTION			100.00%		0.00%	52.54%	0.00%	0.00%	16.52%	8.83%	0.00%	0.00%	0.00%	0.00%	22.10%	0.00%
	CENTRAL OFFICE TRANSMISSION	2230	4.0														
54	EXCHANGE CIRCUIT		4.1														
55	4.11 - EXCH-WB = DS1 >		4.11	\$18,976,501	AL-1, LN12	\$0	\$114,990	\$0	\$8,983,465	\$39,393	\$40,635	\$323,031	\$49,919	\$0	\$0	\$9,425,068	\$0
56	EXCH TRUNK - EAS		4.121	\$1,222,990	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,222,990	\$0
57	4.11D - DSL EQUIP		4.11 DSL	\$21,785,110	DIRECT	\$0	\$0	\$0	\$21,785,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58	EXCH TRUNK - BASIC		4.123	\$0	LN 14+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	EXCH TRUNK - SPECIAL		4.124	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60	SUBSCRIBER LINE - BASIC		4.131	\$84,132,032	AL-1, LN 2	\$0	\$20,836,462	\$0	\$177,929	\$8,751,672	\$11,152,406	\$368,860	\$13,345	\$0	\$0	\$42,831,357	\$0
61	4.122PL - EXCH-PL = DSO		4.122 PL	\$6,646,468	DIRECT	\$0	\$0	\$0	\$1,833,416	\$0	\$0	\$2,176,200	\$39,505	\$0	\$0	\$2,597,346	\$0
62	SUBTOTAL EXCHANGE CIRCUIT			\$132,763,100		\$0	\$20,951,452	\$0	\$32,779,920	\$8,791,065	\$11,193,041	\$2,868,091	\$102,769	\$0	\$0	\$56,076,762	\$0
63	% DISTRIBUTION			100.00%		0.00%	15.64%	0.00%	26.41%	11.29%	3.82%	1.98%	0.01%	0.00%	0.00%	40.86%	0.00%
64	INTEREXCHANGE CIRCUIT		4.1PCP	\$903,149	DIRECT	\$0	\$0	\$0	\$903,149	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65	FURNISHED OTHERS - INTERSTATE		4.21	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66	4.22 - IXC WB = DS1 >		4.22	\$29,149,524	AL-1, LN14	\$0	\$0	\$0	\$28,320,751	\$0	\$0	\$757,042	\$71,731	\$0	\$0	\$0	\$0
67	TOLL - BASIC		4.231	\$3,489,711	AL-1, LN6	\$0	\$1,455,605	\$0	\$67,430	\$871,535	\$524,685	\$191,696	\$4,294	\$0	\$0	\$374,466	\$0
68	4.231PL - IXC PL = DSO		4.231 PL	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69	NON ACCESS		4.24	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70	SUBTOTAL INTEREXCHANGE CIRCUIT			\$32,639,235		\$0	\$1,455,605	\$0	\$28,388,181	\$871,535	\$524,685	\$948,738	\$76,025	\$0	\$0	\$374,466	\$0
71	% DISTRIBUTION			100.00%		0.00%	5.53%	0.00%	83.12%	5.31%	1.59%	2.84%	0.00%	0.00%	0.00%	1.61%	0.00%
72	HOST/REMOTE CIRCUIT		4.3	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	EXCLUDING WATS		4.31	\$2,884,226	LN 15+DIRECT	\$0	\$719,867	\$0	\$0	\$295,813	\$261,817	\$0	\$0	\$0	\$0	\$1,606,729	\$0
74	CLOSED END WATS		4.32	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	SUBTOTAL HOST/REMOTE CIRCUIT			\$2,884,226		\$0	\$719,867	\$0	\$0	\$295,813	\$261,817	\$0	\$0	\$0	\$0	\$1,606,729	\$0
76	% DISTRIBUTION			100.00%		0.00%	17.91%	0.00%	0.00%	20.25%	2.33%	0.00%	0.00%	0.00%	0.00%	59.51%	0.00%
77	EQUIPMENT RENTED OTHERS			\$0	LN 16+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	TOTAL TRANSMISSION EQUIPMENT			\$169,189,709		\$0	\$23,126,924	\$0	\$62,071,249	\$9,958,413	\$11,979,543	\$3,816,829	\$178,794	\$0	\$0	\$58,057,957	\$0
79	% DISTRIBUTION			100.00%		0.00%	13.80%	0.00%	36.25%	10.35%	3.37%	2.06%	0.01%	0.00%	0.00%	34.16%	0.00%
80	TOTAL CENTRAL OFFICE EQUIPMENT			\$229,903,628		\$0	\$49,855,624	\$0	\$62,071,249	\$21,301,724	\$20,540,156	\$3,816,829	\$178,794	\$0	\$0	\$72,139,253	\$0
81	% DISTRIBUTION			100.00%		0.00%	25.53%	0.00%	25.28%	12.22%	5.02%	1.44%	0.01%	0.00%	0.00%	30.51%	0.00%

TYCOS

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)			120.00%	INPUT	0.00%	30.00%	0.00%	0.00%	22.86%	7.61%	0.00%	0.00%	0.00%	0.00%	59.53%	0.00%
2	RELATIVE MOU'S - COINLESS PAY TEL			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	EQUIVALENT LOOPS - CWF			120.00%	AL-1, LN 4	0.00%	29.84%	0.00%	0.15%	22.73%	7.58%	0.37%	0.00%	0.00%	0.00%	59.33%	0.00%
4	EQUIVALENT CHANNELS - WIDEBAND			120.00%	AL-1, LN 12	0.00%	0.37%	0.00%	73.38%	0.32%	0.10%	2.00%	0.00%	0.00%	0.00%	43.83%	0.00%
5	EQUIVALENT CHANNELS - IX WIDEBAND			120.00%	AL-1, LN 14	0.00%	0.00%	0.00%	117.26%	0.05%	0.00%	2.74%	0.00%	0.00%	0.00%	0.00%	0.00%
6	IX CIRCUIT MILES - CWF			0.00%	AL-1, LN 8	0.00%	37.19%	0.00%	7.66%	32.53%	9.66%	6.24%	0.17%	0.00%	0.00%	26.55%	0.00%
7	REL MOU'S - EXCHANGE TRUNK			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
8	HOST/REMOTE MOU MILES			116.67%	INPUT	0.00%	24.33%	0.00%	0.00%	24.25%	4.82%	0.00%	0.00%	0.00%	0.00%	63.27%	0.00%
9	EQUIPMENT FURNISHED OTHERS FACTOR			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
INFORMATION ORIGIN/TERMINATION																	
10	OTHER IOT EQUIPMENT	2310	1.0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	NEW CUSTOMER PREMISE EQUIPMENT	2.0		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	TOTAL INFO ORIG/TERM EQUIP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	% DISTRIBUTION			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CABLE AND WIRE FACILITIES																	
19	SUBSCRIBER LINE - JOINT	2410		\$343,325,697	LN 3	\$0	\$85,024,314	\$0	\$755,065	\$35,381,882	\$44,357,995	\$1,447,094	\$50,427	\$0	\$0	\$176,308,919	\$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	\$343,325,697		\$0	\$85,024,314	\$0	\$755,065	\$35,381,882	\$44,357,995	\$1,447,094	\$50,427	\$0	\$0	\$176,308,919	\$0
22	EXCHANGE WIDEBAND - JOINT			\$18,314,640	LN 4	\$0	\$115,976	\$0	\$7,868,766	\$29,480	\$36,927	\$264,042	\$38,791	\$0	\$0	\$9,960,659	\$0
23	EXCHANGE WIDEBAND - DIRECT			\$2,707,674	DIRECT	\$0	\$0	\$0	\$2,707,674	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	SUBTOTAL EXCHANGE WIDEBAND	2.1		\$21,022,314		\$0	\$115,976	\$0	\$10,576,439	\$29,480	\$36,927	\$264,042	\$38,791	\$0	\$0	\$9,960,659	\$0
25a	EXCHANGE TRUNK - JOINT			\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25b	EXCHANGE TRUNK - DIRECT			\$1,284,134	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284,134	\$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		\$1,284,134		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,284,134	\$0
28	INTEREXCHANGE WIDEBAND			\$7,821,910	LN 5	\$0	\$0	\$0	\$7,531,002	\$0	\$0	\$229,011	\$61,897	\$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		\$7,821,910		\$0	\$0	\$0	\$7,531,002	\$0	\$0	\$229,011	\$61,897	\$0	\$0	\$0	\$0
31a	IX TRUNK - ACCESS - JOINT			\$2,036,527	LN 6	\$0	\$850,143	\$0	\$79,207	\$595,733	\$292,302	\$85,107	\$8,470	\$0	\$0	\$125,565	\$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		\$2,036,527		\$0	\$850,143	\$0	\$79,207	\$595,733	\$292,302	\$85,107	\$8,470	\$0	\$0	\$125,565	\$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			\$1,437,127	LN 8	\$0	\$321,465	\$0	\$0	\$171,253	\$155,671	\$0	\$0	\$0	\$0	\$788,738	\$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		\$1,437,127		\$0	\$321,465	\$0	\$0	\$171,253	\$155,671	\$0	\$0	\$0	\$0	\$788,738	\$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			\$376,927,709		\$0	\$86,311,898	\$0	\$18,941,714	\$36,178,349	\$44,842,895	\$2,025,254	\$159,584	\$0	\$0	\$188,468,014	\$0
43	% DISTRIBUTION			100.00%		0.00%	22.68%	0.00%	6.76%	16.44%	5.68%	0.35%	0.00%	0.00%	0.00%	48.09%	0.00%

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		120.00%	S-2, LN 10	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
2	CABLE AND WIRE FACILITIES	2410		120.00%	S-5, LN 43	0.00%	26.90%	0.00%	9.40%	20.48%	6.83%	0.00%	0.00%	0.00%	0.00%	55.60%	0.00%
3	EQUAL ACCESS MOU'S			120.00%	INPUT	0.00%	85.48%	0.00%	0.00%	9.50%	25.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	OTHER TELECOMMUNICATIONS PLANT																
5	PROPERTY HELD FOR FUTURE USE	2002															
6	GENERAL SUPPORT FACILITIES			\$0	S-3, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	CENTRAL OFFICE EQUIPMENT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	PROPERTY HELD FOR FUTURE USE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	PLANT UNDER CONSTRUCTION - SHORT TERM	2003															
12	GENERAL SUPPORT FACILITIES			\$0	S-3, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	CENTRAL OFFICE EQUIPMENT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	UNDISTRIBUTED			\$7,957,679	LN 1+DIRECT	\$0	\$1,782,862	\$0	\$1,068,210	\$771,391	\$822,544	\$68,322	\$4,436	\$0	\$0	\$3,439,914	\$0
16	TOTAL TPUC - SHORT TERM			\$7,957,679		\$0	\$1,782,862	\$0	\$1,068,210	\$771,391	\$822,544	\$68,322	\$4,436	\$0	\$0	\$3,439,914	\$0
17	PLANT UNDER CONSTRUCTION - LONG TERM	2004															
18	GENERAL SUPPORT FACILITIES			\$0	S-3, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	CENTRAL OFFICE EQUIPMENT			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	CABLE AND WIRE FACILITIES			\$0	S-5, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	UNDISTRIBUTED			\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	TOTAL TPUC - LONG TERM			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005															
24	GENERAL SUPPORT FACILITIES			\$0	S-3, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CENTRAL OFFICE EQUIPMENT			\$0	S-4, LN 81	\$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 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	TOTAL TEL PLANT ADJUSTMENT			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	TOTAL OTHER TELEPHONE PLANT			\$7,957,679		\$0	\$1,782,862	\$0	\$1,068,210	\$771,391	\$822,544	\$68,322	\$4,436	\$0	\$0	\$3,439,914	\$0
30	MATERIALS AND SUPPLIES	1220															
31	CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	OTHER			\$1,360,233	LN 2+DIRECT	\$0	\$310,832	\$0	\$68,304	\$136,885	\$148,545	\$6,196	\$263	\$0	\$0	\$689,209	\$0
33	TOTAL			\$1,360,233		\$0	\$310,832	\$0	\$68,304	\$136,885	\$148,545	\$6,196	\$263	\$0	\$0	\$689,209	\$0
34	% DISTRIBUTION			100.00%		0.00%	22.54%	0.00%	7.14%	15.12%	5.89%	0.45%	0.00%	0.00%	0.00%	48.86%	0.00%
35	INVESTMENT IN NONAFFILIATED COMPANIES	1402															
36	RTB STOCK CLASS B STOCK			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	OTHER NONCURRENT ASSETS	1410		\$0	S-3, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	DEFERRED MAINTENANCE AND RETIREMENTS	1438		\$0	S-3, LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	EQUAL ACCESS EQUIPMENT - NET	1439		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40	OTHER JURISDICTIONAL ASSETS	1500		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS

S-7,1of1

ACCUMULATED DEPRECIATION/MORTIZATION SEPARATIONS

S-7,1of1

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	GENERAL SUPPORT FACILITIES	2110		120.00%	S-3, LN 11	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
2	CENTRAL OFFICE EQUIPMENT	2230		120.00%	S-4, LN 81	0.00%	31.37%	0.00%	33.44%	13.80%	5.86%	1.84%	0.01%	0.00%	0.00%	33.67%	0.00%
3	INFORMATION ORIG/TERM EQUIPMENT	2310		0.00%	S-5, LN 18	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CABLE & WIRE FACILITIES	2410		120.00%	S-5, LN 43	0.00%	26.90%	0.00%	9.60%	20.48%	6.85%	0.56%	0.00%	0.00%	0.00%	55.60%	0.00%
5	GEN SUPPORT, COE, IOT AND C&WF			120.00%	S-3, LN 14	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
6	CAPITAL LEASES	2681		0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-3, LN 28	0.00%	19.94%	0.00%	14.18%	2.51%	4.41%	0.78%	0.00%	0.00%	0.00%	58.18%	0.00%
8	TANGIBLE ASSETS	2680		100.00%	S-3, LN 30	0.00%	19.94%	0.00%	14.18%	2.51%	4.41%	0.78%	0.00%	0.00%	0.00%	58.18%	0.00%
9	PLANT HELD FOR FUTURE USE	2002		0.00%	S-6, 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%
10	TELECOMMUNICATIONS PLANT ADJUSTMENT	2005		0.00%	S-6, LN 27	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ACCUM DEPRECIATION - PLANT IN SERVICE				3100													
11	GENERAL SUPPORT			\$22,768,687	LN 1+DIRECT	\$0	\$5,125,019	\$0	\$3,076,805	\$2,181,109	\$2,259,956	\$197,046	\$11,229	\$0	\$0	\$9,917,524	\$0
12	CENTRAL OFFICE SWITCHING EQUIPMENT			\$55,533,506	S-4, LN53+DIR	\$0	\$24,317,225	\$0	\$0	\$10,498,702	\$7,898,556	\$0	\$0	\$0	\$0	\$12,819,023	\$0
13	OPERATOR SERVICES EQUIPMENT			\$0	S-4, LN42+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	CENTRAL OFFICE TRANSMISSION			\$134,592,501	S-4, LN79+DIR	\$0	\$18,273,375	\$0	\$49,891,897	\$7,986,052	\$10,147,434	\$3,205,627	\$138,249	\$0	\$0	\$44,949,866	\$0
15	UNDISTRIBUTED COE			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	CABLE AND WIRE FACILITIES			\$306,474,180	LN 4+DIRECT	\$0	\$70,160,964	\$0	\$15,540,445	\$29,945,243	\$36,330,540	\$1,653,653	\$130,639	\$0	\$0	\$152,712,697	\$0
18	TOTAL ACCUM DEP - PLANT IN SERVICE			\$519,368,874	\$0	\$117,876,584	\$0	\$68,509,147	\$50,611,106	\$56,636,486	\$5,056,325	\$280,117	\$0	\$0	\$0	\$220,399,109	\$0
19	ACCUM DEPRECIATION - FUTURE USE	3200		\$0	LN 9+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACCUMULATED AMORTIZATION																	
TANGIBLE ASSETS				3400													
20	CAPITAL LEASES			\$0	LN 6+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	LEASEHOLD IMPROVEMENTS			\$8,635	LN 7+DIRECT	\$0	\$1,796	\$0	\$1,644	\$159	\$403	\$52	\$0	\$0	\$0	\$4,582	\$0
22	UNDISTRIBUTED			\$0	LN 8+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	TOTAL ACCUM AMORT - TANGIBLE ASSETS			\$8,635	\$0	\$1,796	\$0	\$1,644	\$159	\$403	\$52	\$0	\$0	\$0	\$0	\$4,582	\$0
24	INTANGIBLE ASSETS	3500		\$0	S-3, LN37+DIR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TELECOMMUNICATIONS PLANT ADJUSTMENT	3600		\$0	LN 10+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	TOTAL ACCUM AMORTIZATION			\$8,635	\$0	\$1,796	\$0	\$1,644	\$159	\$403	\$52	\$0	\$0	\$0	\$0	\$4,582	\$0
NET OPERATING DEFERRED INC TAX				4100&													
27	GENERAL SUPPORT	4340		\$373,331	LN 1+DIRECT	\$0	\$85,350	\$0	\$51,571	\$29,999	\$24,605	\$1,955	\$320	\$0	\$0	\$179,530	\$0
28	CENTRAL OFFICE EQUIP			\$7,015,541	LN 2+DIRECT	\$0	\$1,615,475	\$0	\$1,936,107	\$574,182	\$480,684	\$101,055	\$5,299	\$0	\$0	\$2,302,737	\$0
29	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	CABLE AND WIRE FACILITIES			\$11,501,409	LN 4+DIRECT	\$0	\$2,624,833	\$0	\$562,853	\$962,068	\$1,080,613	\$57,959	\$5,661	\$0	\$0	\$6,207,421	\$0
31	UNDISTRIBUTED			\$1,090,280	LN 5+DIRECT	\$0	\$248,313	\$0	\$143,693	\$90,461	\$94,395	\$8,341	\$634	\$0	\$0	\$504,441	\$0
32	TOTAL NET DEFERRED INCOME TAX			\$19,980,560	\$0	\$4,573,972	\$0	\$2,694,225	\$1,656,711	\$1,680,298	\$169,311	\$11,914	\$0	\$0	\$0	\$9,194,129	\$0
CUST. DEPOSITS & OTHER DEF CRS-NET				4040&													
33	GENERAL SUPPORT	4360		\$0	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	CENTRAL OFFICE EQUIP			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35	INFORMATION ORIG/TERM			\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	CABLE AND WIRE FACILITIES			\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	UNDISTRIBUTED INVESTMENTS			\$750	S-2, LN 10	\$0	\$156	\$0	\$72	\$13	\$46	\$8	\$0	\$0	\$0	\$455	\$0
38	OTHER LONG TERM LIABILITIES	4310		\$313,603	S-3, LN 3	\$0	\$78,615	\$0	\$30,989	\$28,814	\$23,367	\$1,850	\$145	\$0	\$0	\$149,823	\$0
39	TOTAL CUST. DEP., OTHER DEF CRS-NET & L-T LIAB.			\$314,353	\$0	\$78,771	\$0	\$31,061	\$28,827	\$23,413	\$1,857	\$145	\$0	\$0	\$0	\$150,278	\$0

LN	DESCRIPTION	A/C	CAT	TOTAL COMPANY	ALLOCATION BASIS	INTERSTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	INTRASTATE MESSAGE TOLL INTRALATA	INTERLATA	SPECIAL ACCESS INTRALATA	INTERLATA	TWX	EAS	EXCHANGE	OTHER
1	OPERATING EXPENSE AND TAX SUMMARY																
2	NETWORK SUPPORT EXPENSE	6110		\$128,137	S-9, LN 7	\$0	\$29,900	\$0	\$17,772	\$11,864	\$11,543	\$1,044	\$96	\$0	\$0	\$56,817	\$0
3	GENERAL SUPPORT EXPENSE	6120		\$6,202,356	S-9, LN 8	\$0	\$1,394,077	\$0	\$825,399	\$382,815	\$634,707	\$55,164	\$3,240	\$0	\$0	\$2,706,961	\$0
4	CENTRAL OFFICE EXPENSE	6210		\$7,387,372	S-9, LN 15	\$0	\$1,649,865	\$0	\$1,901,404	\$694,504	\$732,521	\$107,168	\$6,758	\$0	\$0	\$2,295,152	\$0
5	INFORMATION ORIG/TERM EXPENSE	6310		\$6,464,599	S-9, LN 21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	CABLE AND WIRE FACILITIES EXPENSE	6410		\$6,464,599	S-9, LN 25	\$0	\$1,489,265	\$0	\$323,523	\$715,221	\$761,978	\$35,053	\$2,540	\$0	\$0	\$3,137,019	\$0
7	OTHER PLANT EXPENSE	6510		(30)	S-10, LN 11	\$0	(30)	\$0	(30)	(30)	(30)	(30)	(30)	\$0	\$0	\$0	(30)
8	NETWORK OPERATIONS EXPENSE	6530		\$10,802,994	S-10, LN 13	\$0	\$2,432,959	\$0	\$1,422,572	\$1,045,912	\$1,092,241	\$94,458	\$5,911	\$0	\$0	\$4,709,841	\$0
9	ACCESS / USF EXPENSE	6540		\$1,768,285	S-10, LN 14	\$0	\$1,814,121	\$0	\$0	(\$45,836)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	MARKETING EXPENSE	6610		\$6,397,391	S-11, LN 12	\$0	\$1,759,018	\$0	\$204,176	\$382,437	\$675,214	\$39,373	\$7,272	\$0	\$0	\$3,329,901	\$0
11	SERVICES EXPENSE	6620		\$3,403,016	S-11, LN 44	\$0	\$1,000,361	\$0	\$40,601	\$542,949	\$326,257	\$20,800	\$2,154	\$0	\$0	\$1,469,894	\$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		\$16,300,672	S-12, LN 11+12	\$0	\$4,003,213	\$0	\$1,760,700	\$1,649,443	\$1,654,369	\$139,090	\$11,926	\$0	\$0	\$7,081,932	\$0
14	SUBTOTAL OPERATING EXPENSES			\$55,854,822		\$0	\$15,570,979	\$0	\$6,496,142	\$5,579,308	\$5,888,829	\$492,148	\$39,897	\$0	\$0	\$24,787,518	\$0
15	% DISTRIBUTION			100.00%		0.00%	27.22%	0.00%	11.91%	14.37%	4.96%	0.95%	0.05%	0.00%	0.00%	40.52%	0.00%
16	DEPRECIATION AND AMORTIZATION	6560		\$37,338,635	S-10, LN 22+29	\$0	\$7,620,904	\$0	\$6,451,205	\$3,204,419	\$4,016,633	\$427,530	\$21,802	\$0	\$0	\$15,596,742	\$0
17	OTHER OPERATING TAX	7240		\$2,039,463	S-12, LN 33	\$0	\$488,355	\$0	\$289,778	\$176,322	\$224,690	\$18,735	\$1,219	\$0	\$0	\$840,365	\$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		(\$1,229,457)	S-10, LN 37	\$0	(\$257,625)	\$0	(\$303,795)	(\$47,086)	(\$106,891)	(\$11,799)	(\$21)	\$0	\$0	(\$502,240)	\$0
21	TOTAL OPERATING EXPENSE AND TAX			\$97,003,463		\$0	\$23,422,613	\$0	\$12,933,329	\$8,912,964	\$10,022,661	\$926,614	\$62,896	\$0	\$0	\$40,722,385	\$0
22	% DISTRIBUTION			100.00%		0.00%	25.24%	0.00%	13.93%	14.02%	5.00%	0.98%	0.04%	0.00%	0.00%	40.78%	0.00%
23	NON OPERATING EXPENSE		7370														
24	ABANDONED CONSTRUCTION			\$0	S-2, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	CONTRIBUTIONS			\$0	S-12, LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	OTHER NON OPERATING EXPENSE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	TOTAL NON OPERATING EXPENSE			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
29	UNCOLLECTIBLES																
30	END USER MSG TOLLS	5310		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31	END USER COMMON LINE	5320		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IX CARRIER	5330		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	TOTAL UNCOLLECTIBLES			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	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
35	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

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		120.00%	S-3, LN 11	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
2	CENTRAL OFFICE EQUIPMENT	VAR		120.00%	S-4, LN 81	0.00%	31.37%	0.00%	33.44%	13.80%	5.86%	1.84%	0.01%	0.00%	0.00%	33.67%	0.00%
3	COIN PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	COINLESS PUBLIC TELEPHONE EQUIP	2310		0.00%	S-5, LN 12	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	OTHER IOT EQUIPMENT	2310		0.00%	S-5, LN 13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	CABLE AND WIRE FACILITIES	2410		120.00%	S-5, LN 43	0.00%	26.90%	0.00%	9.60%	20.48%	6.85%	0.56%	0.00%	0.00%	0.00%	55.60%	0.00%
GENERAL SUPPORT EXPENSE																	
7	NETWORK SUPPORT	6110		\$128,137	LN 1+DIRECT	\$0	\$29,000	\$0	\$17,772	\$11,864	\$11,543	\$1,044	\$96	\$0	\$0	\$56,817	\$0
8	GENERAL SUPPORT	6120		\$6,202,356	LN 1+DIRECT	\$0	\$1,394,077	\$0	\$825,393	\$582,815	\$634,707	\$55,164	\$3,240	\$0	\$0	\$2,706,961	\$0
9	TOTAL GENERAL SUPPORT EXP			\$6,330,493		\$0	\$1,423,077	\$0	\$843,165	\$594,679	\$646,250	\$56,207	\$3,336	\$0	\$0	\$2,763,778	\$0
10	% DISTRIBUTION			100.00%		0.00%	23.55%	0.00%	13.88%	14.62%	5.32%	0.86%	0.01%	0.00%	0.00%	41.76%	0.00%
CENTRAL OFFICE EXPENSE																	
11	CENTRAL OFFICE SWITCHING EXPENSE	6210		\$2,986,834	LN 2+DIRECT	\$0	\$639,855	\$0	\$839,244	\$244,019	\$256,118	\$44,337	\$2,466	\$0	\$0	\$960,796	\$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		\$4,400,538	LN 2+DIRECT	\$0	\$1,010,010	\$0	\$1,062,160	\$450,485	\$476,403	\$62,831	\$4,292	\$0	\$0	\$1,334,356	\$0
14	UNDISTRIBUTED			\$0	LN 2+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	TOTAL CENTRAL OFFICE EXPENSE			\$7,387,372		\$0	\$1,649,865	\$0	\$1,901,404	\$694,504	\$732,521	\$107,168	\$6,758	\$0	\$0	\$2,295,152	\$0
16	% DISTRIBUTION			100.00%		0.00%	25.07%	0.00%	25.93%	12.35%	4.44%	1.56%	0.01%	0.00%	0.00%	30.65%	0.00%
INFORMATION ORIG/TERM EXPENSE																	
17	IOT EXPENSES - COIN PAY TEL	6310		\$0	LN 3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IOT EXPENSES - COINLESS PAY TEL			\$0	LN 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IOT EXPENSES - OTHER			\$0	LN 5+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IOT EXPENSES - CPE			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	TOTAL INFORMATION ORIG/TERM EXP			\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22	% DISTRIBUTION			0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CABLE AND WIRE FACILITIES EXPENSE																	
23	ALLOCATED	6410		\$6,464,599	LN 6	\$0	\$1,489,265	\$0	\$323,523	\$715,221	\$761,978	\$35,053	\$2,540	\$0	\$0	\$3,137,019	\$0
24	DIRECT			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	TOTAL CWF EXPENSE			\$6,464,599		\$0	\$1,489,265	\$0	\$323,523	\$715,221	\$761,978	\$35,053	\$2,540	\$0	\$0	\$3,137,019	\$0
26	% DISTRIBUTION			100.00%		0.00%	22.49%	0.00%	6.68%	17.03%	3.87%	0.55%	0.00%	0.00%	0.00%	49.38%	0.00%
27	TOTAL PLANT SPECIFIC EXPENSE			\$20,182,464		\$0	\$4,562,207	\$0	\$3,068,093	\$2,004,404	\$2,140,749	\$198,428	\$12,634	\$0	\$0	\$8,195,950	\$0
28	% DISTRIBUTION			100.00%		0.00%	23.71%	0.00%	15.65%	14.68%	4.44%	1.00%	0.00%	0.00%	0.00%	40.50%	0.00%
29	PLANT SPECIFIC EXP EXCLUDING GENERAL SUPPORT			\$13,851,971		\$0	\$3,139,130	\$0	\$2,224,927	\$1,409,725	\$1,494,499	\$142,221	\$9,298	\$0	\$0	\$5,432,171	\$0
30	% DISTRIBUTION			100.00%		0.00%	23.77%	0.00%	16.25%	14.71%	4.15%	1.05%	0.00%	0.00%	0.00%	40.07%	0.00%

TYCOS

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		120.00%	S-2, LN 10	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
2	CAPITAL LEASES	2681		0.00%	S-7, LN 6	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	LEASEHOLD IMPROVEMENTS	2682		100.00%	S-7, LN 7	0.00%	19.94%	0.00%	14.18%	2.51%	4.41%	0.78%	0.00%	0.00%	0.00%	58.18%	0.00%
4	TANGIBLE PROPERTY	2680		100.00%	S-3, LN 30	0.00%	19.94%	0.00%	14.18%	2.51%	4.41%	0.78%	0.00%	0.00%	0.00%	58.18%	0.00%
5	INTANGIBLE PROPERTY	2690		120.00%	S-3, LN 37	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
6	TELEPHONE PLANT ADJUSTMENT	2005		0.00%	S-7, 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%
7	COE, IOT AND C&WF			120.00%	S-3, LN 7	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
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%	29.11%	0.00%	17.05%	10.88%	3.73%	2.34%	0.00%	0.00%	0.00%	36.89%	0.00%
13	NETWORK OPERATIONS EXPENSE	6530		\$10,802,994	LN 7+DIRECT	\$0	\$2,432,059	\$0	\$1,422,572	\$1,045,912	\$1,092,241	\$94,458	\$5,911	\$0	\$0	\$4,709,841	\$0
14	ACCESS / USF EXPENSE	6540		\$1,768,285	DIRECT	\$0	\$1,814,121	\$0	\$0	(\$45,836)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPRECIATION EXPENSE																	
15	GENERAL SUPPORT			\$4,143,250	S-3, LN 11	\$0	\$926,179	\$0	\$587,161	\$374,851	\$462,017	\$38,496	\$1,461	\$0	\$0	\$1,753,085	\$0
16	CENTRAL OFFICE SWITCHING EQUIPMENT			\$1,260,483	S-4, LN 53	\$0	\$589,024	\$0	\$0	\$205,137	\$173,513	\$0	\$0	\$0	\$0	\$292,808	\$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			\$12,974,674	S-4, LN 79	\$0	\$1,758,334	\$0	\$4,797,774	\$779,360	\$912,817	\$278,222	\$12,296	\$0	\$0	\$4,435,870	\$0
19	UNDISTRIBUTED COE			\$0	S-4, LN 81	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	INFORMATION ORIGIN/TERM			\$0	S-5, LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	CABLE AND WIRE FACILITIES			\$17,386,363	S-5, LN 43	\$0	\$3,992,306	\$0	\$859,645	\$1,691,975	\$2,307,475	\$96,963	\$7,220	\$0	\$0	\$8,430,780	\$0
22	TOTAL DEP EXP - PLANT IN SERVICE			\$35,764,770		\$0	\$7,265,843	\$0	\$6,244,580	\$3,051,323	\$3,855,822	\$413,681	\$20,978	\$0	\$0	\$14,912,543	\$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			\$35,764,770		\$0	\$7,265,843	\$0	\$6,244,580	\$3,051,323	\$3,855,822	\$413,681	\$20,978	\$0	\$0	\$14,912,543	\$0
25	% DISTRIBUTION			100.00%		0.00%	20.78%	0.00%	18.61%	13.32%	4.97%	1.06%	0.01%	0.00%	0.00%	41.25%	0.00%
AMORTIZATION EXPENSE																	
26	CAPITAL LEASE	6563		\$1,075	LN 2+DIRECT	\$0	\$0	\$0	\$1,075	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	LEASEHOLD IMPROVEMENTS	6563		\$0	LN 3+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	UNDISTRIBUTED	6563		\$0	LN 4+DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	INTANGIBLE ASSETS	6564		\$1,572,791	LN 5+DIRECT	\$0	\$355,062	\$0	\$205,550	\$153,096	\$160,211	\$13,849	\$824	\$0	\$0	\$684,199	\$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			\$1,573,865		\$0	\$355,062	\$0	\$206,625	\$153,096	\$160,211	\$13,849	\$824	\$0	\$0	\$684,199	\$0
32	% DISTRIBUTION			100.00%		0.00%	23.52%	0.00%	13.61%	14.51%	5.79%	0.82%	0.01%	0.00%	0.00%	41.75%	0.00%
RENT REVENUES/ OTHER INC/ G+L																	
33	GEN SUPPORT ASSETS	5240/7100/7500		\$87,962	S-3, LN 11+DIR	\$0	\$21,296	\$0	\$11,431	\$9,167	\$7,982	\$685	\$5	\$0	\$0	\$37,396	\$0
34	CENTRAL OFFICE EQUIPMENT	5240/7100/7500		\$716,588	S-4, LN 81+DIR	\$0	\$138,752	\$0	\$271,930	\$8,813	\$22,351	\$9,040	\$0	\$0	\$0	\$265,702	\$0
35	CABLE & WIRE FACILITIES	5240/7100/7500		\$424,907	S-5, LN 43+DIR	\$0	\$97,577	\$0	\$20,435	\$29,106	\$76,557	\$2,074	\$16	\$0	\$0	\$199,142	\$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			\$1,229,457		\$0	\$257,625	\$0	\$303,795	\$47,086	\$106,891	\$11,799	\$21	\$0	\$0	\$502,240	\$0

TYCOS

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			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	SWS - DIRECTORY ASSISTANCE BOARDS			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
3	SUBSCRIBER LINE USE (SLU)			120.00%	INPUT	0.00%	21.43%	0.00%	0.00%	16.29%	5.72%	0.00%	0.00%	0.00%	0.00%	76.56%	0.00%
4	END USER BILLED REVENUE INCL CCL			120.00%	INPUT	0.00%	36.48%	0.00%	0.00%	16.78%	9.94%	0.00%	0.00%	0.00%	0.00%	56.81%	0.00%
5	IX CARRIER BILLED REVENUE			125.00%	INPUT	0.00%	44.82%	0.00%	0.00%	42.57%	23.60%	6.17%	1.35%	0.00%	0.00%	0.00%	0.00%
6	PAYSTATION REVENUE			0.00%	INPUT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	BUSINESS OFFICE CONTACTS			120.00%	INPUT	0.00%	7.11%	0.00%	0.35%	22.20%	0.08%	0.30%	0.00%	0.00%	0.00%	89.95%	0.00%
8	BILLING INQUIRY CONTACTS			120.00%	INPUT	0.00%	7.64%	0.00%	0.22%	4.08%	0.00%	0.16%	0.00%	0.00%	0.00%	107.90%	0.00%
9	IX CARRIER SVC ORDER CONTACTS			100.00%	INPUT	0.00%	50.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
10	IX CARRIER BILLING INQUIRY CONTACTS			100.00%	INPUT	0.00%	50.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
11	CARRIER ACCESS BILLING FACTOR			120.00%	INPUT	0.00%	53.49%	0.00%	6.51%	39.36%	16.07%	3.61%	0.96%	0.00%	0.00%	0.00%	0.00%
CUSTOMER OPERATIONS EXPENSES																	
12	MARKETING	6610		\$6,397,391	INPUT	\$0	\$1,759,018	\$0	\$204,176	\$382,437	\$675,214	\$39,373	\$7,272	\$0	\$0	\$3,329,901	\$0
13	TELEPHONE OPERATOR SERVICES																
14	- CALL COMPLETION INCL DA	6621		\$36,473	LN 1+DIRECT	\$0	\$0	\$0	\$0	\$16,251	\$3,518	\$0	\$0	\$0	\$0	\$16,703	\$0
15	- OPERATOR SERVICES UNDER CONTRACT			\$58,808	DIRECT	\$0	\$162	\$0	\$0	\$47,171	\$0	\$0	\$0	\$0	\$0	\$11,474	\$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			\$5,300	LN 3	\$0	\$1,075	\$0	\$0	\$166	\$304	\$0	\$0	\$0	\$0	\$3,755	\$0
20	- FOREIGN			\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21	SUBTOTAL			\$5,300		\$0	\$1,075	\$0	\$0	\$166	\$304	\$0	\$0	\$0	\$0	\$3,755	\$0
22	LOCAL BUSINESS OFFICE	6623	1														
23	- END USER SVC ORDER PROCESSING		1.1														
24	- PRESUBSCRIPTION		1.11	\$58,639	DIRECT	\$0	\$58,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	- OTHER		1.12	\$393,353	LN 7	\$0	\$23,433	\$0	\$1,157	\$72,637	\$279	\$992	\$0	\$0	\$0	\$294,857	\$0
26	- END USER PAYMENT & COLLECTION		1.2	\$303,985	LN 4	\$0	\$82,190	\$0	\$0	\$15,927	\$19,164	\$0	\$0	\$0	\$0	\$186,704	\$0
27	- END USER BILLING INQUIRY		1.3	\$412,453	LN 8	\$0	\$26,275	\$0	\$745	\$14,007	\$0	\$546	\$0	\$0	\$0	\$370,880	\$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	- COV 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			\$1,168,430		\$0	\$190,537	\$0	\$1,902	\$102,570	\$19,443	\$1,538	\$0	\$0	\$0	\$852,440	\$0
33	CUSTOMER SERVICES (REV ACCTG)	6623	2														
34	- MESSAGE PROCESSING		2.1														
35	- TOLL TICKET PROCESSING		2.11	\$77,298	AL-1, LN16	\$0	\$16,339	\$0	\$0	\$28,846	\$13,155	\$0	\$0	\$0	\$0	\$18,958	\$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	\$813,219	AL-1, LN18, LN19	\$0	\$242,539	\$0	\$0	\$174,896	\$110,444	\$0	\$0	\$0	\$0	\$285,340	\$0
38	- END USER COMMON LINE		2.3	\$42,802	DIRECT	\$0	\$42,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39	- CARRIER ACCESS BILLING (CABS)		2.4	\$430,134	LN 11	\$0	\$184,184	\$0	\$30,886	\$82,274	\$115,581	\$15,431	\$1,780	\$0	\$0	\$0	\$0
40	SUBTOTAL CUSTOMER SERVICES			\$1,363,454		\$0	\$485,863	\$0	\$30,886	\$286,016	\$239,180	\$15,431	\$1,780	\$0	\$0	\$304,298	\$0
41	TOTAL CAT 1 AND CAT 2			\$2,531,884	LN 32+LN 40	\$0	\$676,400	\$0	\$32,788	\$388,587	\$258,623	\$16,969	\$1,780	\$0	\$0	\$1,156,738	\$0
42	% DISTRIBUTION			\$15		\$0	\$4	\$0	\$0	\$2	\$2	\$0	\$0	\$0	\$0	\$7	\$0
43	ALL OTHER CUSTOMER SERVICE	6623	3	\$770,552	LN 42+DIRECT	\$0	\$322,724	\$0	\$7,813	\$90,774	\$63,812	\$3,831	\$375	\$0	\$0	\$281,224	\$0
44	TOTAL SERVICES EXPENSE			\$3,403,016		\$0	\$1,000,361	\$0	\$40,601	\$542,949	\$326,257	\$20,800	\$2,154	\$0	\$0	\$1,469,894	\$0
45	% DISTRIBUTION			100.00%		0.00%	30.36%	0.00%	0.95%	20.68%	6.86%	0.63%	0.10%	0.00%	0.00%	40.41%	0.00%
46	TOTAL CUSTOMER OPERATIONS EXPENSE			\$9,800,407	LN 12+LN 44	\$0	\$2,759,378	\$0	\$244,777	\$925,386	\$1,001,470	\$60,173	\$9,426	\$0	\$0	\$4,799,796	\$0
47	% DISTRIBUTION			99.97%		0.00%	29.62%	0.00%	1.89%	16.20%	6.46%	1.09%	0.23%	0.00%	0.00%	44.47%	0.00%

TYCOS

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			120.00%	S-3, LN 4	0.00%	31.25%	0.00%	16.48%	17.64%	6.79%	1.15%	0.10%	0.00%	0.00%	46.59%	0.00%
2	TELEPHONE PLANT IN SERVICE			120.00%	S-2, LN 10	0.00%	28.91%	0.00%	18.91%	17.82%	6.42%	1.06%	0.01%	0.00%	0.00%	46.88%	0.00%
3	PLANT UNDER CONSTRUCTION - LONG TERM	2004		0.00%	S-6, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	CAPITAL LEASES	2680		0.00%	S-3, LN 21	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	EQUAL ACCESS INVESTMENT			120.00%	S-6, LN 36	0.00%	85.48%	0.00%	0.00%	9.50%	25.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	NET TELEPHONE PLANT - OPERATING, EXCL. CWC			120.00%	S-2, LN33 - LN32	0.00%	24.74%	0.00%	22.73%	17.34%	6.10%	1.23%	0.01%	0.00%	0.00%	47.86%	0.00%
CORPORATE OPERATIONS EXPENSE																	
7	EXECUTIVE AND PLANNING	6710		\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	DIRECT ASSIGNED			\$0	LN 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	OTHER																
10	GENERAL & ADMINISTRATIVE	6720		\$97,453	DIRECT	\$0	\$97,453	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	DIRECT ASSIGNED			\$16,203,219	LN 1	\$0	\$3,905,760	\$0	\$1,760,700	\$1,649,443	\$1,654,369	\$139,090	\$11,926	\$0	\$0	\$7,081,932	\$0
12	OTHER			\$16,300,672		\$0	\$4,003,213	\$0	\$1,760,700	\$1,649,443	\$1,654,369	\$139,090	\$11,926	\$0	\$0	\$7,081,932	\$0
13	TOTAL CORPORATE OPERATIONS EXPENSE			100.00%		0.00%	25.69%	0.00%	11.87%	14.32%	5.33%	0.97%	0.06%	0.00%	0.00%	41.76%	0.00%
14	% DISTRIBUTION																
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		100.00%	\$0	LN 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	OTHER FIXED CHARGES - NON OPERATING		0.00%	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	TOTAL		100.00%	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BASIS FOR ACTUAL INCOME TAX ALLOCATION																	
21	TOTAL OPERATING REVENUES			\$109,502,540	RECORDS	\$0	\$26,072,244	\$0	\$14,684,367	\$9,969,592	\$11,318,743	\$1,038,054	\$70,439	\$0	\$0	\$46,349,100	\$0
22	LESS: OPERATING EXPENSE AND TAX			\$97,139,798	VARIOUS	\$0	\$23,422,613	\$0	\$12,933,329	\$8,932,597	\$10,053,454	\$928,840	\$62,993	\$0	\$0	\$40,805,972	\$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.			(\$24,489)	LN 6+DIRECT	\$0	(\$4,863)	\$0	(\$4,149)	(\$1,101)	(\$2,199)	(\$191)	(\$14)	\$0	\$0	(\$11,971)	\$0
27	NET TAXABLE INCOME			\$12,387,231		\$0	\$2,654,495	\$0	\$1,755,187	\$1,038,095	\$1,267,489	\$109,405	\$7,460	\$0	\$0	\$5,555,100	\$0
28	% DISTRIBUTION			100.00%		0.00%	20.62%	0.00%	19.27%	13.43%	4.98%	1.03%	0.00%	0.00%	0.00%	40.66%	0.00%
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		\$2,734,604	LN 28	\$0	\$641,500	\$0	\$354,332	\$144,411	\$143,735	\$26,774	(\$1,355)	\$0	\$0	\$1,425,208	\$0
32	OPERATING STATE & LOCAL INCOME TAX	7230		\$170,956	LN 28	\$0	\$19,550	\$0	\$42,560	(\$40,020)	(\$24,255)	\$3,924	(\$96)	\$0	\$0	\$169,294	\$0
33	OPERATING TAXES - OTHER	7240		\$2,039,463	LN 2+DIRECT	\$0	\$488,355	\$0	\$289,778	\$176,322	\$224,690	\$18,735	\$1,219	\$0	\$0	\$840,365	\$0
34	PROVISION FOR DEFERRED INCOME TAX	7250		(\$1,981,907)	LN 28	\$0	(\$521,209)	\$0	(\$151,852)	(\$168,422)	(\$182,159)	(\$26,763)	\$361	\$0	\$0	(\$931,864)	\$0
35	TOTAL OPERATING TAXES			\$2,963,116		\$0	\$628,196	\$0	\$534,818	\$112,291	\$162,011	\$22,670	\$128	\$0	\$0	\$1,503,002	\$0

TYCOS

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	103,419	SPF	-	25.632	-	211	10,748	12,220	368	13	-	-	54,227	-
2	PERCENT DISTRIBUTION	100.00%		0.00%	24.87%	0.00%	0.13%	17.49%	5.98%	0.30%	0.00%	0.00%	0.00%	51.23%	0.00%
3	ALLOCATED LOOPS - CWF	103,419	SPF	-	25.632	-	211	10,748	12,220	368	13	-	-	54,227	-
4	PERCENT DISTRIBUTION	100.00%		0.00%	24.87%	0.00%	0.13%	17.49%	5.98%	0.30%	0.00%	0.00%	0.00%	51.23%	0.00%
5	ALLOCATED CIRCUIT TERMINATIONS - COE	8,893	TOLL MOU	-	3,864	-	121	1,984	1,629	361	11	-	-	924	-
6	PERCENT DISTRIBUTION	100.00%		0.00%	36.50%	0.00%	0.73%	35.78%	10.84%	2.06%	0.01%	0.00%	0.00%	14.10%	0.00%
7	ALLOCATED CIRCUIT MILES - CWF	132,405	CMM	-	52,465	-	5,521	33,807	22,454	4,755	364	-	-	13,039	-
8	PERCENT DISTRIBUTION	100.00%		0.00%	36.81%	0.00%	4.68%	34.39%	6.52%	3.91%	0.05%	0.00%	0.00%	13.64%	0.00%
9	ALLOCATED WIDEBAND LOOPS	8,642	WB CKTS	-	67	-	4,623	15	20	191	9	-	-	3,718	-
10	PERCENT DISTRIBUTION	100.00%		0.00%	0.37%	0.00%	58.61%	0.45%	0.12%	1.64%	0.00%	0.00%	0.00%	38.82%	0.00%
11	ALLOCATED WBD CHANNELS (CKTS)	10,234	WB CKTS	-	67	-	4,565	15	20	124	14	-	-	5,430	-
12	PERCENT DISTRIBUTION	100.00%		0.00%	0.31%	0.00%	44.61%	0.37%	0.10%	0.82%	0.00%	0.00%	0.00%	53.80%	0.00%
13	ALLOCATED IX WIDEBAND CHANNELS (CKTS)	4,702	WB CKTS Less	-	-	-	4,565	-	-	124	14	-	-	-	-
14	PERCENT DISTRIBUTION	100.00%		0.00%	0.00%	0.00%	98.18%	0.00%	0.00%	1.82%	0.00%	0.00%	0.00%	0.00%	0.00%
15	ALLOCATED TOLL MESSAGES (SP + RC)	1,916,440	DIRECT	-	419,233	-	-	546,599	369,756	-	-	-	-	580,852	-
16	PERCENT DISTRIBUTION	100.00%		0.00%	26.50%	0.00%	0.00%	64.39%	5.43%	0.00%	0.00%	0.00%	0.00%	3.67%	0.00%
17	ALLOCATED USERS	204,578		-	19,427	-	-	37,178	17,437	-	-	-	-	130,536	-
18	PERCENT DISTRIBUTION	100.00%		0.00%	21.38%	0.00%	0.00%	27.21%	4.25%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%
19	OB&C ALLOCATION	100.00%		0.00%	21.38%	0.00%	0.00%	27.21%	4.25%	0.00%	0.00%	0.00%	0.00%	47.15%	0.00%

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	\$20,182,464	S-9, LN 27	\$0	\$4,562,207	\$0	\$3,068,093	\$2,004,404	\$2,140,749	\$198,428	\$12,634	\$0	\$0	\$8,195,950
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	\$12,571,279	VARIOUS	\$0	\$4,246,180	\$0	\$1,422,572	\$1,000,075	\$1,092,241	\$94,458	\$5,911	\$0	\$0	\$4,709,841
3	CUSTOMER OPERATIONS EXP - MARKETING	\$6,397,391	S-11, LN 12	\$0	\$1,759,018	\$0	\$204,176	\$382,437	\$675,214	\$39,373	\$7,272	\$0	\$0	\$3,329,901
4	CUSTOMER OPERATIONS EXP - SERVICES	\$3,403,016	S-11, LN 44	\$0	\$1,000,361	\$0	\$40,601	\$542,949	\$326,257	\$20,800	\$2,154	\$0	\$0	\$1,469,894
5	CORPORATE OPERATIONS EXPENSE	\$16,300,672	S-12, LN 13	\$0	\$4,003,213	\$0	\$1,760,700	\$1,649,443	\$1,654,369	\$139,090	\$11,926	\$0	\$0	\$7,081,932
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)	\$2,734,604	S-12, LN 29 + 31	\$0	\$641,500	\$0	\$354,332	\$144,411	\$143,735	\$26,774	(\$1,355)	\$0	\$0	\$1,425,208
10	STATE INCOME TAX (ACTUAL)	\$170,956	S-12, LN 32	\$0	\$19,550	\$0	\$42,560	(\$40,020)	(\$24,255)	\$3,924	(\$96)	\$0	\$0	\$169,294
11	OTHER OPERATING TAX	\$2,039,463	S-12, LN 33	\$0	\$488,355	\$0	\$289,778	\$176,322	\$224,690	\$18,735	\$1,219	\$0	\$0	\$840,365
12	RESERVED FOR FUTURE USE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	GROSS RECEIPTS TAX (ACTUAL)	\$194,427	RECORDS	\$0	\$0	\$0	\$0	\$4,651	\$31,690	\$3,928	\$2,509	\$0	\$0	\$151,649
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 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL CASH WORKING CAPITAL EXPENSES	\$63,994,271		\$0	\$16,720,384	\$0	\$7,182,811	\$5,864,672	\$6,264,688	\$545,509	\$42,173	\$0	\$0	\$27,374,034
17	CASH WORKING CAPITAL RATIO		RECORDS	\$0	\$1	\$0	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1
18	CASH WORKING CAPITAL	\$2,629,909		\$0	\$687,141	\$0	\$295,185	\$241,015	\$257,454	\$22,418	\$1,733	\$0	\$0	\$1,124,963
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	\$2,629,909		\$0	\$687,141	\$0	\$295,185	\$241,015	\$257,454	\$22,418	\$1,733	\$0	\$0	\$1,124,963

TYCOS

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TYCOS

PART 69 WBI - INTERSTATE/INTERLATA							
INPUT FOR NECA EC1050 TRUE-UP							
LN	DESCRIPTION	TOTAL COMPANY	CAPPED COMMON LINE	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1	NET TEL PLANT,M&S & WORKING CAPITAL	\$40,099,388	\$20,808,562	\$3,295,879	\$10,994,998	\$2,429	\$4,997,520
2	AMORIZATION OF ITC	\$0	\$0	\$0	\$0	\$0	\$0
3	INCOME FROM IDC	\$0	\$0	\$0	\$0	\$0	\$0
4	TOTAL INCOME ADJUSTMENTS	(\$9,013)	(\$4,604)	(\$1,004)	(\$2,694)	\$0	(\$710)
5	STATE INCOME TAX	\$577,477	\$296,682	\$47,376	\$159,481	\$33	\$73,903
6	OPERATING EXPENSES & OTHER TAXES	\$36,355,942	\$17,543,557	\$4,949,101	\$8,907,498	\$735,882	\$4,219,903
7	GROSS RECEIPTS & PSC TAX	\$0	\$0	\$0	\$0	\$0	\$0
8	MISCELLANEOUS INCOME CHARGES	\$0	\$0	\$0	\$0	\$0	\$0

TYCOS

SUM1 REVENUE REQUIREMENT SUMMARY BY PRIMARY ELEMENT

LN	A/C	DESCRIPTION	TOTAL COMPANY	IN EXCESS OF CAP	CAPPED CL	SWITCHED ACCESS	SPECIAL ACCESS	BILLING & COLLECTION	WBI CATEGORY
1		GENERAL SUPPORT FACILITIES	\$10,913,874	\$0	\$5,217,260	\$0	\$1,611,333	\$0	\$1,228,979
2		CENTRAL OFFICE SWITCHING	\$26,728,700	\$0	\$0	\$0	\$26,728,700	\$0	\$0
3		OPERATOR SYSTEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		CENTRAL OFFICE TRANSMISSION	\$85,198,173	\$0	\$20,836,462	\$0	\$2,290,462	\$0	\$0
5		INFORMATION ORIG/TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$21,785,110
6		CABLE AND WIRE FACILITIES	\$105,253,612	\$0	\$85,024,314	\$0	\$1,287,584	\$0	\$0
7		TANGIBLE ASSETS	\$4,282	\$0	\$1,784	\$0	\$451	\$0	\$0
8		INTANGIBLE ASSETS	\$1,555,412	\$0	\$761,325	\$0	\$223,884	\$0	\$65
9		TOTAL PLANT IN SERVICE	\$229,654,053	\$0	\$111,841,146	\$0	\$32,142,414	\$0	\$9,824
10		PROPERTY HELD FOR FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,851,072	\$0	\$1,382,028	\$0	\$400,760	\$0	\$120
12		PLANT UNDER CONSTRUCT. - LONG TERM	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		TELEPHONE PLANT ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		TOTAL PROPERTY PLANT & EQUIP.	\$232,505,125	\$0	\$113,223,174	\$0	\$32,543,174	\$0	\$9,943
15		ACCUM DEPRECIATION - PLANT IN SERVICE	\$186,385,730	\$0	\$89,526,050	\$0	\$28,345,868	\$0	\$7,447
16		ACCUM DEPRECIATION - FUTURE USE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$3,440	\$0	\$1,433	\$0	\$363	\$0	\$0
18		ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	\$0	\$0	\$0	\$0	\$0	\$355
19		ACCUM AMORTIZATION - TEL PLANT ADJ.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		OPERATING DEFERRED INCOME TAX	\$7,268,197	\$0	\$3,494,221	\$0	\$1,079,671	\$0	\$122
21		OTHER DEFERRED CREDITS - NET	\$109,832	\$0	\$54,046	\$0	\$19,131	\$0	\$3
22		NET TELEPHONE PLANT	\$38,737,926	\$0	\$20,147,422	\$0	\$3,098,141	\$0	\$2,371
23		MATERIALS AND SUPPLIES	\$379,136	\$0	\$178,889	\$0	\$60,661	\$0	\$17
24		RTB STOCK, DEFERRED MAINT. & RET.	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		EQUAL ACCESS EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		OTHER JURISDICTIONAL ASSETS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		CASH WORKING CAPITAL	\$982,326	\$0	\$482,250	\$0	\$137,078	\$0	\$41
28		NET TEL PLANT,M&S & WORKING CAPITAL	\$40,099,387	\$0	\$20,808,562	\$0	\$3,295,880	\$0	\$2,429
29		RETURN ON INVESTMENT FOR SETTLEMENTS	\$4,511,181	\$0	\$2,340,963	\$0	\$370,786	\$0	\$273
30		PLANT SPECIFIC EXPENSE	\$7,630,300	\$0	\$3,150,395	\$0	\$1,887,482	\$0	\$2,040
31		PLANT NON SPECIFIC EXPENSES EXCL DEP	\$5,668,753	\$0	\$3,694,684	\$0	\$551,496	\$0	\$0
32		DEPRECIATION & AMORTIZATION	\$14,072,109	\$0	\$6,504,682	\$0	\$1,115,355	\$0	\$1,457
33		MARKETING EXPENSE	\$1,963,194	\$0	\$969,436	\$0	\$266,836	\$0	\$86
34		OTHER CUSTOMER OPERATIONS EXPENSES	\$1,040,961	\$0	\$168,547	\$0	\$118,404	\$0	\$538,513
35		CORPORATE OPERATIONS EXPENSES	\$5,763,913	\$0	\$2,866,340	\$0	\$985,914	\$0	\$151,085
36		EQUAL ACCESS EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		OTHER OPERATING TAXES	\$778,133	\$0	\$365,892	\$0	\$104,803	\$0	\$35
38		GROSS RECEIPTS TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		UNCOLLECTIBLES/RENT REVENUES	(\$561,420)	\$0	(\$176,421)	\$0	(\$81,188)	\$0	(\$527,042)
40		NON OPERATING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41		SUBTOTAL OPERATING EXPENSE	\$36,355,942	\$0	\$17,543,556	\$0	\$4,949,102	\$0	\$8,907,498
42		STATE INCOME TAX - NET OF ITC	\$577,476	\$0	\$296,681	\$0	\$47,377	\$0	\$159,481
43		SUBTOTAL OPER EXPENSE & TAX	\$36,933,419	\$0	\$17,840,237	\$0	\$4,996,479	\$0	\$9,066,978
44		FEDERAL INCOME TAX - NET OF ITC	\$2,433,950	\$0	\$1,262,998	\$0	\$200,195	\$0	\$667,494
45		TOTAL REVENUE REQUIREMENT	\$43,878,550	\$0	\$21,444,198	\$0	\$5,567,440	\$0	\$10,971,410
46		% DISTRIBUTION	100%	0%	\$2%	0%	14%	0%	22%
47		FROZEN MAG SHIFT	\$0	\$0	\$1,457,960	\$0	(\$1,785,870)	\$0	\$200,605
48		POST MAG REVENUE REQUIREMENT	\$43,878,550	\$0	\$22,902,158	\$0	\$3,781,590	\$0	\$11,172,015

TYCOS

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	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL TERM	MILEAGE FACILITY	B&C	WBI
1		NET INVESTMENT FOR SETTLEMENTS	\$40,099,387	(NOTE A)	\$0	\$20,808,562	\$2,543,576	\$0	\$0	\$413,993	\$186,036	\$152,275	\$3,811,808	\$5,879,597	\$1,303,593	\$2,429	\$4,997,519
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%
3		RETURN ON INVESTMENT	\$4,511,181	LN 1+LN 2	\$0	\$2,340,963	\$286,152	\$0	\$0	\$46,574	\$20,929	\$17,131	\$428,828	\$661,455	\$146,654	\$273	\$562,221
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
5		NET RETURN FOR SETTLEMENTS	\$4,511,181	LN 3+LN 4	\$0	\$2,340,963	\$286,152	\$0	\$0	\$46,574	\$20,929	\$17,131	\$428,828	\$661,455	\$146,654	\$273	\$562,221
6		FEDERAL INCOME TAX	\$2,433,950	LN 30	\$0	\$1,262,998	\$154,538	\$0	\$0	\$25,126	\$11,291	\$9,240	\$231,587	\$356,761	\$79,146	\$147	\$303,117
7		LESS: FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		NET FEDERAL INCOME TAX	\$2,433,950	LN 6+LN 7	\$0	\$1,262,998	\$154,538	\$0	\$0	\$25,126	\$11,291	\$9,240	\$231,587	\$356,761	\$79,146	\$147	\$303,117
9		STATE AND LOCAL INCOME TAX	\$577,476	LN 36	\$0	\$296,681	\$37,522	\$0	\$0	\$5,334	\$2,353	\$2,168	\$54,680	\$85,744	\$19,056	\$34	\$73,904
10		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		NET STATE AND LOCAL INCOME TAX	\$577,476	LN 9+LN 10	\$0	\$296,681	\$37,522	\$0	\$0	\$5,334	\$2,353	\$2,168	\$54,680	\$85,744	\$19,056	\$34	\$73,904
12		PROVISION FOR DEFERRED INCOME TAX	\$0	RECORDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		OPERATING EXPENSE & OTHER TAXES	\$36,355,942	A-8, LN 20	\$0	\$17,543,556	\$4,348,865	\$0	\$2,555	\$294,976	\$145,593	\$157,114	\$3,003,387	\$4,854,376	\$1,049,735	\$735,882	\$4,219,904
14		NONOPERATING EXP	\$0	A-8, LN 24	\$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
16		BASIS FOR GROSS RECEIPTS TAX	\$43,878,550		\$0	\$21,444,198	\$4,827,077	\$0	\$2,555	\$372,009	\$180,167	\$185,652	\$3,718,482	\$5,958,336	\$1,294,592	\$736,337	\$5,159,146
17		GROSS RECEIPTS/PSG TAX RATE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		GROSS RECEIPTS/PSG TAX	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		TOTAL REVENUE REQUIREMENT SPECIAL ACCESS INCLUDING WBI	\$43,878,550	LN16+LN1	\$0	\$21,444,198	\$4,827,077	\$0	\$2,555	\$372,009	\$180,167	\$185,652	\$3,718,482	\$5,958,336	\$1,294,592	\$736,337	\$5,159,146
OPTIONAL GROSS UP INCOME TAX CALCULATION																	
20		RETURN ON INVESTMENT	\$4,511,181	LN 3	\$0	\$2,340,963	\$286,152	\$0	\$0	\$46,574	\$20,929	\$17,131	\$428,828	\$661,455	\$146,654	\$273	\$562,221
21		INTEREST AND RELATED ITEMS	\$0	A-12, LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		OTHER INCOME ADJUSTMENTS	(\$9,013)	A-12, LN 21	\$0	(\$4,604)	(\$846)	\$0	\$0	(\$388)	(\$411)	(\$29)	(\$1,262)	(\$1,102)	(\$331)	(\$9)	(\$710)
23		TOTAL INCOME ADJUSTMENTS	(\$9,013)	LN21+LN22	\$0	(\$4,604)	(\$846)	\$0	\$0	(\$388)	(\$411)	(\$29)	(\$1,262)	(\$1,102)	(\$331)	(\$9)	(\$710)
24		RETURN LESS INCOME ADJ	\$4,520,194	LN20+LN23	\$0	\$2,345,567	\$286,998	\$0	\$0	\$46,662	\$20,970	\$17,160	\$430,090	\$662,557	\$146,985	\$274	\$562,931
25		FEDERAL ITC AMORTIZATION	\$0	A-12, LN 23	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		FIT BASE	\$4,520,194		\$0	\$2,345,567	\$286,998	\$0	\$0	\$46,662	\$20,970	\$17,160	\$430,090	\$662,557	\$146,985	\$274	\$562,931
27		FEDERAL TAXABLE INCOME	\$4,520,194		\$0	\$2,345,567	\$286,998	\$0	\$0	\$46,662	\$20,970	\$17,160	\$430,090	\$662,557	\$146,985	\$274	\$562,931
28 35.00%		FEDERAL INCOME TAX	\$2,433,950	LN 27+PTR	\$0	\$1,262,998	\$154,538	\$0	\$0	\$25,126	\$11,291	\$9,240	\$231,587	\$356,761	\$79,146	\$147	\$303,117
29		FEDERAL SURTAX ALLOCATION	\$0	LN 26	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		NET FEDERAL TAX BEFORE ITC AMORT	\$2,433,950	LN28+LN29	\$0	\$1,262,998	\$154,538	\$0	\$0	\$25,126	\$11,291	\$9,240	\$231,587	\$356,761	\$79,146	\$147	\$303,117
31		STATE ITC AMORTIZATION	\$0	A-12, LN 24	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		SIT BASE	\$6,954,144		\$0	\$3,608,564	\$441,536	\$0	\$0	\$71,788	\$32,261	\$26,400	\$661,677	\$1,019,318	\$226,131	\$421	\$866,048
33		STATE TAXABLE INCOME	\$6,954,144		\$0	\$3,608,564	\$441,536	\$0	\$0	\$71,788	\$32,261	\$26,400	\$661,677	\$1,019,318	\$226,131	\$421	\$866,048
34 9.80%		STATE INCOME TAX	\$577,476	LN 33+STR	\$0	\$296,681	\$37,522	\$0	\$0	\$5,334	\$2,353	\$2,168	\$54,680	\$85,744	\$19,056	\$34	\$73,904
35		STATE SURTAX ALLOCATION	\$0	LN 32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		NET STATE INCOME TAX BEFORE ITC AMORT	\$577,476	LN34+LN35	\$0	\$296,681	\$37,522	\$0	\$0	\$5,334	\$2,353	\$2,168	\$54,680	\$85,744	\$19,056	\$34	\$73,904
37		FEDERAL TAX AT MAXIMUM RATE	\$2,328,585		\$0	\$1,208,322	\$147,848	\$0	\$0	\$24,038	\$10,803	\$8,840	\$221,562	\$341,317	\$75,720	\$141	\$289,995
38		ADDITIONAL INCOME ADJUSTMENT FOR FIT	(\$394,534)		\$0	(\$106,134)	(\$12,986)	\$0	\$0	(\$2,111)	(\$949)	(\$776)	(\$19,461)	(\$29,980)	(\$6,651)	(\$12)	(\$25,472)

TYCOS

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	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
		NET INVESTMENT SUMMARY															
1	2110	GENERAL SUPPORT FACILITIES	\$10,913,874	A-3,LN 4	\$0	\$5,217,260	\$1,433,071	\$0	\$0	\$80,284	\$49,636	\$48,341	\$977,189	\$1,472,988	\$396,366	\$9,759	\$1,228,979
2	2210	CENTRAL OFFICE SWITCHING	\$26,728,700	A-4,LN 21+22	\$0	\$0	\$26,728,700	\$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
4	2230	CENTRAL OFFICE TRANSMISSION	\$85,198,173	A-4,LN 41	\$0	\$20,836,462	\$0	\$0	\$0	\$1,622,407	\$0	\$668,055	\$10,994,810	\$29,291,330	\$0	\$0	\$21,785,110
5	2310	INFORMATION ORIG/TERM	\$0	A-5,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	2410	CABLE AND WIRE FACILITIES	\$105,253,612	A-5,LN 21	\$0	\$85,024,314	\$0	\$0	\$0	\$1,026,399	\$261,185	\$8,623,831	\$0	\$7,610,209	\$0	\$0	\$2,707,674
7	2680	TANGIBLE ASSETS	\$4,282	A-3,LN 14	\$0	\$1,784	\$408	\$0	\$0	\$30	\$13	\$0	\$524	\$948	\$131	\$0	\$442
8	2690	INTANGIBLE ASSETS	\$1,555,412	A-3,LN 15	\$0	\$761,125	\$198,068	\$0	\$0	\$11,976	\$7,528	\$6,312	\$136,848	\$201,149	\$56,079	\$65	\$176,061
9		TOTAL PLANT IN SERVICE	\$229,654,053		\$0	\$111,841,146	\$28,360,248	\$0	\$0	\$1,714,697	\$1,083,577	\$983,892	\$20,733,203	\$30,966,414	\$8,062,786	\$9,824	\$25,898,266
10		% DISTRIBUTION	100.00%		0.00%	48.70%	12.35%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.48%	3.51%	0.00%	11.28%
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
12	2003	PLANT UNDER CONSTRUCT. - SHORT TERM	\$2,851,072	A-6,LN 13	\$0	\$1,382,028	\$353,239	\$0	\$0	\$21,938	\$13,766	\$11,816	\$253,481	\$377,656	\$109,783	\$120	\$327,245
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
14	2005	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		TOTAL PROPERTY, PLANT & EQUIP.	\$232,505,125		\$0	\$113,223,174	\$28,713,487	\$0	\$0	\$1,736,636	\$1,097,343	\$995,709	\$20,986,684	\$31,344,070	\$8,172,569	\$9,943	\$26,225,511
16		% DISTRIBUTION	100.00%		0.00%	48.70%	12.35%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.48%	3.52%	0.00%	11.28%
17	3100	ACCUM DEPRECIATION - PLANT IN SERVICE	\$186,385,730	A-7,LN 9	\$0	\$89,526,050	\$25,368,874	\$0	\$0	\$1,269,070	\$875,672	\$832,251	\$16,642,485	\$24,614,105	\$6,692,727	\$7,447	\$20,557,048
18	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-7,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3400	ACCUM AMORTIZATION - TANGIBLE PROPERTY	\$3,440	A-7,LN 17	\$0	\$1,433	\$328	\$0	\$0	\$24	\$11	\$0	\$421	\$762	\$106	\$0	\$355
20	3500	ACCUM AMORTIZATION - INTANGIBLE PROP.	\$0	A-7,LN 18	\$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
22	4340	OPERATING DEFERRED INCOME TAX	\$7,268,197	A-7,LN 28	\$0	\$3,494,221	\$959,511	\$0	\$0	\$62,472	\$40,858	\$16,830	\$647,622	\$1,023,656	\$217,289	\$122	\$805,615
23	VAR	CUST. DEP. DEF CRS-NET & L-T LIAB.	\$109,832	A-7,LNS 30-3	\$0	\$54,046	\$16,477	\$0	\$0	\$1,346	\$1,037	\$271	\$7,467	\$8,394	\$5,441	\$3	\$15,351
24		NET TELEPHONE PLANT	\$38,737,926		\$0	\$20,147,422	\$2,368,297	\$0	\$0	\$403,723	\$179,765	\$146,356	\$3,688,689	\$5,697,153	\$1,257,007	\$2,371	\$4,847,143
25		% DISTRIBUTION	100.00%		0.00%	52.01%	6.11%	0.00%	0.00%	1.04%	0.46%	0.38%	9.62%	14.71%	3.24%	0.01%	12.51%
26	1220	MATERIALS AND SUPPLIES	\$379,136	A-3,LN 16	\$0	\$178,889	\$54,580	\$0	\$0	\$2,415	\$1,419	\$2,247	\$33,756	\$52,180	\$12,222	\$17	\$41,411
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
28	1439	EQUAL ACCESS EQUIPMENT	\$0	A-3,LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29	VAR	OTHER JURISD. ASSETS, NONCUR. ASSETS	\$0	A-3,LN18+LN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	XXXX	CASH WORKING CAPITAL	\$982,326	A-3,LN 10	\$0	\$482,250	\$120,699	\$0	\$0	\$7,855	\$4,852	\$3,671	\$89,363	\$130,264	\$34,364	\$41	\$108,966
31		NET TELEPHONE PLANT, M&S AND CASH WORKING CAPITAL	\$40,099,387		\$0	\$20,808,562	\$2,543,576	\$0	\$0	\$413,993	\$186,036	\$152,275	\$3,811,808	\$5,879,597	\$1,303,593	\$2,429	\$4,997,519
32		% DISTRIBUTION	100.00%		0.00%	51.89%	6.34%	0.00%	0.00%	1.03%	0.46%	0.38%	9.51%	14.66%	3.25%	0.01%	12.46%

TYCOS

A-3,1d1 GENERAL SUPPORT FACILITIES AND MISCELLANEOUS PLANT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
BASIS FOR GENERAL SUPPORT FACILITIES																	
1a		CENTRAL OFFICE EQUIPMENT	\$111,926,873	A-4, LN 42	\$0	\$20,836,462	\$26,728,700	\$0	\$0	\$1,622,407	\$0	\$668,055	\$10,994,810	\$29,291,330	\$0	\$0	\$21,785,110
1b		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		CABLE & WIRE FACILITIES	\$105,253,612	A-5, LN 23	\$0	\$85,024,314	\$0	\$0	\$0	\$0	\$1,026,399	\$261,185	\$8,623,831	\$0	\$7,610,209	\$0	\$2,707,674
1d		TOTAL	\$217,180,485		\$0	\$105,860,776	\$26,728,700	\$0	\$0	\$1,622,407	\$1,026,399	\$929,239	\$19,618,641	\$29,291,330	\$7,610,209	\$0	\$24,492,783
1e		% DISTRIBUTION	100.00%		0.00%	48.74%	12.31%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.49%	3.50%	0.00%	11.28%
2110 GENERAL SUPPORT ASSETS																	
2		ALLOCATED	\$10,597,630	LN 1e	\$0	\$5,070,970	\$1,396,233	\$0	\$0	\$78,117	\$48,261	\$46,846	\$948,176	\$1,428,619	\$385,681	\$0	\$1,194,726
3		GENERAL PURPOSE COMPUTERS	\$316,244	LN 1e & DIRI	\$0	\$146,290	\$36,838	\$0	\$0	\$2,167	\$1,375	\$1,494	\$29,013	\$44,369	\$10,685	\$9,759	\$34,253
4		TOTAL GENERAL SUPPORT ASSETS	\$10,913,874		\$0	\$5,217,260	\$1,433,071	\$0	\$0	\$80,284	\$49,636	\$48,341	\$977,189	\$1,472,988	\$396,366	\$9,759	\$1,228,979
5		% DISTRIBUTION	100.00%		0.00%	47.80%	13.13%	0.00%	0.00%	0.74%	0.45%	0.44%	8.95%	13.50%	3.63%	0.09%	11.26%
6		COE, IOT, CWF AND GENERAL SUPPORT	\$228,094,359		\$0	\$111,078,037	\$28,161,771	\$0	\$0	\$1,702,691	\$1,076,036	\$977,580	\$20,595,830	\$30,764,318	\$8,006,575	\$9,759	\$25,721,762
7		% DISTRIBUTION	100.00%		0.00%	48.70%	12.35%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.49%	3.51%	0.00%	11.28%
8	1439	EQUAL ACCESS EQUIPMENT	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		COE, IOT, CWF, GENERAL SUPPORT AND EQUAL ACCESS EQUIPMENT	\$228,094,359		\$0	\$111,078,037	\$28,161,771	\$0	\$0	\$1,702,691	\$1,076,036	\$977,580	\$20,595,830	\$30,764,318	\$8,006,575	\$9,759	\$25,721,762
10		% DISTRIBUTION	100.00%		0.00%	48.70%	12.35%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.49%	3.51%	0.00%	11.28%
2680 TANGIBLE ASSETS																	
11		CAPITAL LEASES	\$0	LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		LEASEHOLD IMPROVEMENTS	\$4,282	LN 10	\$0	\$1,784	\$408	\$0	\$0	\$30	\$13	\$0	\$524	\$948	\$131	\$0	\$442
14		TOTAL	\$4,282		\$0	\$1,784	\$408	\$0	\$0	\$30	\$13	\$0	\$524	\$948	\$131	\$0	\$442
15	2690	INTANGIBLE ASSETS	\$1,555,412	LN 10	\$0	\$761,325	\$198,068	\$0	\$0	\$11,976	\$7,528	\$6,312	\$136,848	\$201,149	\$56,079	\$65	\$176,061
16	1220	MATERIALS AND SUPPLIES	\$379,136	LN 10	\$0	\$178,889	\$54,580	\$0	\$0	\$2,415	\$1,419	\$2,247	\$33,756	\$52,180	\$12,222	\$17	\$41,411
17	1402	RTB STOCK	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	1410	OTHER NONCURRENT ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	1500	OTHER JURISDICTIONAL ASSETS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	1438	DEFERRED MAINTENANCE AND RETIREMENTS	\$0	LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		COE, IOT, CWF, GEN SUPP & EQUAL ACCESS FOR APPORTIONING PRESUBSCRIPTION	\$142,996,115		\$0	\$111,078,037	\$28,161,771	\$0	\$0	\$1,702,691	\$1,076,036	\$977,580	\$0	\$0	\$0	\$0	\$0
22		% DISTRIBUTION	100.00%		0.00%	77.68%	19.89%	0.00%	0.00%	1.19%	0.75%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%
23		COE, IOT & CWF EXCL CCL FOR ASSIGNING CARRIER ACCESS BILLING EXPENSES	\$111,319,709		\$0	\$0	\$26,728,700	\$0	\$0	\$1,622,407	\$1,026,399	\$929,239	\$19,618,641	\$29,291,330	\$7,610,209	\$0	\$24,492,783
24		% DISTRIBUTION	100.00%		0.00%	0.00%	24.01%	0.00%	0.00%	1.46%	0.92%	0.83%	17.62%	26.31%	6.84%	0.00%	22.00%

TYCOS

A-4.2d2 CENTRAL OFFICE EQUIPMENT ALLOCATION

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
28	2230	CENTRAL OFFICE TRANSMISSION														
29		WIDEBAND AND WBI	\$30,883,564	DIRECT	\$0	\$0	\$0	\$0	\$114,990	\$0	\$0	\$8,983,465	\$0	\$0	\$0	\$21,785,110
30		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		EXCHANGE TRUNK - SPECIAL(IP conn/2680)	\$903,149	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$903,149	\$0	\$0	\$0
32		SUBSCRIBER LINE	\$22,847,807	LN 4/DIRECT	\$0	\$20,836,462	\$0	\$0	\$0	\$0	\$0	\$2,011,346	\$0	\$0	\$0	\$0
33		INTEREXCHANGE CIRCUIT														
34		FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		ACCESS - BASIC	\$29,843,786	LN 5/DIRECT	\$0	\$0	\$0	\$0	\$787,550	\$0	\$668,055	\$0	\$28,388,181	\$0	\$0	\$0
36		ACCESS - SPECIAL	\$0	DIRECT	\$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
38		TOTAL IX CIRCUIT	\$29,843,786		\$0	\$0	\$0	\$0	\$787,550	\$0	\$668,055	\$0	\$28,388,181	\$0	\$0	\$0
39		HOST/REMOTE CIRCUIT	\$719,867	DIRECT	\$0	\$0	\$0	\$0	\$719,867	\$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
41		TOTAL CENTRAL OFFICE TRANSMISSION	\$85,198,173		\$0	\$20,836,462	\$0	\$0	\$1,622,407	\$0	\$668,055	\$10,994,810	\$29,291,330	\$0	\$0	\$21,785,110
42		TOTAL CENTRAL OFFICE EQUIPMENT	\$111,926,873		\$0	\$20,836,462	\$26,728,700	\$0	\$0	\$1,622,407	\$0	\$668,055	\$10,994,810	\$29,291,330	\$0	\$0
43		% DISTRIBUTION	100.00%		0.00%	18.62%	23.88%	0.00%	0.00%	1.45%	0.00%	0.60%	9.82%	26.17%	0.00%	19.46%
44		COE RATIOS														
45		OPERATOR SYSTEMS	0.00% LN 17		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46		TANDEM SWITCHING	0.00% LN 21		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
47		LOCAL SWITCHING	100.00% LN 25		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE SWITCHING	100.00% LN 21+25		0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
48		CENTRAL OFFICE TRANSMISSION	100.00% LN 41		0.00%	31.10%	0.00%	0.00%	0.00%	3.78%	0.00%	0.67%	12.28%	26.24%	0.00%	25.93%

TYCOS

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

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL ACCESS	COMMON TRANSPORT INFO	COMMON TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		ALLOCATION FACTORS														
2		EQUIVALENT ACCESS LINES - MSG CWF	100.00%	AL-1.LLN 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%
		IX CIRCUIT MILES - MSG CWF	100.00%	AL-1.LLN 8	0.00%	0.00%	0.00%	0.00%	0.00%	65.68%	34.32%	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
6		COINLESS PUBLIC TELEPHONE	\$0	DIRECT	\$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
8		SUBTOTAL	\$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
10		TOTAL ORIG/TERM EQUIP	\$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
12	2410	CABLE AND WIRE FACILITIES														
13		SUBSCRIBER LINE	\$85,779,380	LN 1/DIRECT	\$0	\$85,024,314	\$0	\$0	\$0	\$0	\$0	\$755,065	\$0	\$0	\$0	\$0
14		EXCHANGE WIDEBAND AND WBI	\$10,692,415	DIRECT	\$0	\$0	\$0	\$0	\$0	\$115,976	\$0	\$7,868,766	\$0	\$0	\$0	\$2,707,674
15a		EXCHANGE TRUNK - BASIC	\$0	DIRECT	\$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
16		INTEREXCHANGE WIDEBAND & DSL	\$7,531,002	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,531,002	\$0	\$0
17a		IX TRUNK - ACCESS	\$929,350	LN 2/DIRECT	\$0	\$0	\$0	\$0	\$0	\$588,958	\$261,185	\$0	\$0	\$79,207	\$0	\$0
17b		IX TRUNK - SPECIAL	\$0	DIRECT	\$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
19		HOST/REMOTE	\$321,465	DIRECT	\$0	\$0	\$0	\$0	\$0	\$321,465	\$0	\$0	\$0	\$0	\$0	\$0
20		EQUIPMENT FURNISHED OTHERS	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		TOTAL CABLE AND WIRE FACILITIES	\$105,253,612		\$0	\$85,024,314	\$0	\$0	\$0	\$1,026,399	\$261,185	\$8,623,831	\$0	\$7,610,209	\$0	\$2,707,674
22		% DISTRIBUTION	100.00%		0.00%	80.78%	0.00%	0.00%	0.00%	0.98%	0.25%	8.19%	0.00%	7.23%	0.00%	2.57%
23		TOTAL CABLE & WIRE FACILITIES	\$105,253,612		\$0	\$85,024,314	\$0	\$0	\$0	\$1,026,399	\$261,185	\$8,623,831	\$0	\$7,610,209	\$0	\$2,707,674
24		% DISTRIBUTION	100.00%		0.00%	80.78%	0.00%	0.00%	0.00%	0.98%	0.25%	8.19%	0.00%	7.23%	0.00%	2.57%

[illegible]

TYCOS

A-7,1of1

ACCUMULATED DEPRECIATION, AMORTIZATION AND DEFERRED INCOME TAXES

A-7,1of1

LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE EQUAL SWITCHING ACCESS	COMMON TRANSPORT INFO TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM FACILITY	B&C	WBI			
1	3100	ACCUM DEPRECIATION - PLANT IN SERVICE															
2		GENERAL SUPPORT	\$8,201,824	A-3,LN 5	\$0	\$3,928,761	\$1,051,649	\$0	\$0	\$63,022	\$39,250	\$37,671	\$741,426	\$1,106,160	\$307,080	\$7,447	\$919,357
3		CENTRAL OFFICE SWITCHING EQUIPMENT	\$24,317,225	A-4,LN 47	\$0	\$0	\$24,317,225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4,LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		CENTRAL OFFICE TRANSMISSION	\$68,165,272	A-4,LN 48	\$0	\$16,494,158	\$0	\$0	\$1,206,048	\$0	\$573,170	\$9,021,307	\$23,507,946	\$0	\$0	\$17,362,645	\$0
6		UNDISTRIBUTED COE	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		CABLE AND WIRE FACILITIES	\$85,701,409	A-5,LN 22	\$0	\$69,103,132	\$0	\$0	\$0	\$836,422	\$221,410	\$6,879,752	\$0	\$6,385,647	\$0	\$2,275,046	\$0
9		TOTAL ACCUM DEPR - TPIS	\$186,385,730		\$0	\$89,526,050	\$25,368,874	\$0	\$0	\$1,269,070	\$875,672	\$832,251	\$16,642,485	\$24,614,105	\$6,692,727	\$7,447	\$20,557,048
10	3200	ACCUM DEPRECIATION - FUTURE USE	\$0	A-6,LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		TOTAL ACCUM DEPRECIATION	\$186,385,730		\$0	\$89,526,050	\$25,368,874	\$0	\$0	\$1,269,070	\$875,672	\$832,251	\$16,642,485	\$24,614,105	\$6,692,727	\$7,447	\$20,557,048
12		% DISTRIBUTION	100.00%		0.00%	48.03%	13.61%	0.00%	0.00%	0.68%	0.47%	0.45%	8.93%	13.21%	3.59%	0.00%	11.03%
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
15		LEASEHOLD IMPROVEMENTS	\$3,440	A-3,LN 10	\$0	\$1,433	\$328	\$0	\$0	\$24	\$11	\$0	\$421	\$762	\$106	\$0	\$355
16		UNDISTRIBUTED	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		TOTAL ACCUM AMORT - TANGIBLE	\$3,440		\$0	\$1,433	\$328	\$0	\$0	\$24	\$11	\$0	\$421	\$762	\$106	\$0	\$355
18	3500	INTANGIBLE ASSETS	\$0	A-3,LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	3600	TELEPHONE PLANT ADJUSTMENT	\$0	A-6,LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		TOTAL ACCUM AMORTIZATION	\$3,440		\$0	\$1,433	\$328	\$0	\$0	\$24	\$11	\$0	\$421	\$762	\$106	\$0	\$355
21		% DISTRIBUTION	100.00%		0.00%	41.66%	9.52%	0.00%	0.00%	0.71%	0.31%	0.00%	12.25%	22.14%	3.07%	0.00%	10.33%
22	41008	NET OPERATING DEFERRED INC TAX															
23	4340	GENERAL SUPPORT	\$136,922	A-3,LN 5	\$0	\$64,912	\$17,397	\$0	\$0	\$1,570	\$1,070	\$331	\$11,646	\$19,342	\$5,419	\$107	\$15,127
24		CENTRAL OFFICE EQUIP	\$3,551,582	A-4,LN 43	\$0	\$655,279	\$891,532	\$0	\$0	\$57,263	\$0	\$11,400	\$308,581	\$953,095	\$0	\$0	\$674,431
25		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		CABLE AND WIRE FACILITIES	\$3,187,686	A-5,LN 22	\$0	\$2,583,152	\$0	\$0	\$0	\$37,524	\$4,158	\$288,263	\$0	\$199,292	\$0	\$75,297	\$0
27		UNDISTRIBUTED	\$392,006	A-5,LN 10	\$0	\$190,878	\$50,582	\$0	\$0	\$3,639	\$2,264	\$941	\$39,131	\$51,220	\$12,577	\$16	\$40,759
28		TOTAL NET DEFERRED INC TAX	\$7,268,197		\$0	\$3,494,221	\$959,511	\$0	\$0	\$62,472	\$40,858	\$16,830	\$647,622	\$1,023,656	\$217,289	\$122	\$805,615
29		% DISTRIBUTION	100.00%		0.00%	48.08%	13.20%	0.00%	0.00%	0.86%	0.56%	0.23%	8.91%	14.08%	2.99%	0.00%	11.08%
30	40408	CUST. DEPOSITS & OTHER DEF CRS-NET															
31	4360	GENERAL SUPPORT	\$0	A-3,LN 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		CENTRAL OFFICE EQUIP	\$0	A-4,LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		INFORMATION ORIG/TERM	\$0	A-5,LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		CABLE AND WIRE FACILITIES	\$0	A-5,LN 22	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
35		UNDISTRIBUTED	\$228	A-3,LN 10	\$0	\$131	\$22	\$0	\$0	\$2	\$1	\$1	\$17	\$25	\$7	\$0	\$22
36	4310	OTHER LONG TERM LIABILITIES	\$109,605	A-3,LN 10	\$0	\$53,916	\$16,454	\$0	\$0	\$1,345	\$1,037	\$270	\$7,449	\$8,369	\$5,434	\$3	\$15,328
37																	

[illegible]

TYCOS

A-9,1of1

A-9,1of1			PLANT SPECIFIC EXPENSE ALLOCATION														A-9,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI	
BASIS FOR NETWORK SUPPORT EXPENSE																		
1		GEN SUPPORT, COE, IOT AND C&WF	\$228,094,359	VARIOUS	\$0	\$111,078,037	\$28,161,771	\$0	\$0	\$1,702,691	\$1,076,036	\$977,580	\$20,595,830	\$30,764,318	\$8,006,575	\$9,759	\$25,721,762	
2		EQUAL ACCESS EQUIPMENT	\$0	A-3, LN 8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3		TOTAL	\$228,094,359		\$0	\$111,078,037	\$28,161,771	\$0	\$0	\$1,702,691	\$1,076,036	\$977,580	\$20,595,830	\$30,764,318	\$8,006,575	\$9,759	\$25,721,762	
4		% DISTRIBUTION	100.00%		0.00%	48.70%	12.35%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.49%	3.51%	0.00%	11.28%	
PLANT SPECIFIC EXPENSES																		
GENERAL SUPPORT EXPENSE																		
5		NETWORK SUPPORT	\$46,772	LN 4	\$0	\$22,028	\$6,222	\$0	\$0	\$361	\$241	\$146	\$4,304	\$6,625	\$1,623	\$2	\$5,219	
6	6110	GENERAL SUPPORT	\$2,219,470	A-3, LN 5	\$0	\$1,077,513	\$279,100	\$0	\$0	\$16,913	\$10,436	\$8,831	\$196,472	\$296,995	\$80,380	\$2,038	\$250,791	
7		TOTAL GENERAL SUPPORT EXP	\$2,266,242		\$0	\$1,099,540	\$285,323	\$0	\$0	\$17,274	\$10,678	\$8,978	\$200,777	\$303,620	\$82,003	\$2,040	\$256,010	
8		% DISTRIBUTION	100.00%		0.00%	48.52%	12.59%	0.00%	0.00%	0.76%	0.47%	0.40%	8.86%	13.40%	3.62%	0.09%	11.30%	
CENTRAL OFFICE EXPENSE																		
10		CENTRAL OFFICE SWITCHING EXPENSE	\$1,479,099	A-4, LN 47	\$0	\$0	\$1,479,099	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11	6210	OPERATOR SYSTEMS EXPENSE	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	6220	CENTRAL OFFICE TRANSMISSION EXPENSE	\$2,072,170	A-4, LN 48	\$0	\$586,459	\$0	\$0	\$0	\$47,237	\$0	\$14,024	\$251,344	\$606,479	\$0	\$0	\$566,626	
13	6230	UNDISTRIBUTED	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14		TOTAL CENTRAL OFFICE EXPENSE	\$3,551,269		\$0	\$586,459	\$1,479,099	\$0	\$0	\$47,237	\$0	\$14,024	\$251,344	\$606,479	\$0	\$0	\$566,626	
15		% DISTRIBUTION	100.00%		0.00%	16.51%	41.65%	0.00%	0.00%	1.33%	0.00%	0.39%	7.08%	17.08%	0.00%	0.00%	15.96%	
INFORMATION ORIG/TERM EXPENSE																		
16		COIN PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17	6310	COINLESS PAY TELEPHONE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		OTHER	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		CPE	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
20		TOTAL INFORMATION ORIG/TERM EXP	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
21		% DISTRIBUTION	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
22		CABLE AND WIRE FACILITIES EXPENSE	\$1,812,788	A-5, LN 22	\$0	\$1,464,396	\$0	\$0	\$0	\$0	\$19,353	\$5,517	\$136,356	\$0	\$140,669	\$0	\$46,498	
23		TOTAL PLANT SPECIFIC EXPENSE	\$7,630,300		\$0	\$3,150,395	\$1,764,422	\$0	\$0	\$64,511	\$30,030	\$28,519	\$588,477	\$910,099	\$222,672	\$2,040	\$869,134	
24	6410	% DISTRIBUTION	100.00%		0.00%	41.29%	23.12%	0.00%	0.00%	0.85%	0.39%	0.37%	7.71%	11.93%	2.92%	0.03%	11.39%	

TYCOS

A-10,1of1

A-10,1of1		PLANT NON SPECIFIC EXPENSE ALLOCATION															A-10,1of1	
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TERMINAL FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI		
1		CENTRAL OFFICE EQUIPMENT	\$111,926,873	A-4, LN 38	\$0	\$20,836,462	\$26,728,700	\$0	\$0	\$1,622,407	\$0	\$668,055	\$10,994,810	\$29,291,330	\$0	\$0	\$21,785,110	
2		INFORMATION ORIG/TERM	\$0	A-5, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3		CABLE AND WIRE FACILITIES	\$105,253,612	A-5, LN 21	\$0	\$85,024,314	\$0	\$0	\$0	\$1,026,399	\$261,185	\$8,623,831	\$0	\$7,610,209	\$0	\$0	\$2,707,674	
4		TOTAL	\$217,180,485		\$0	\$105,860,776	\$26,728,700	\$0	\$0	\$1,622,407	\$1,026,399	\$929,239	\$19,618,641	\$29,291,330	\$7,610,209	\$0	\$24,492,783	
5		% DISTRIBUTION	100.00%		0.00%	48.74%	12.31%	0.00%	0.00%	0.75%	0.47%	0.43%	9.03%	13.49%	3.50%	0.00%	11.28%	
PLANT NONSPECIFIC EXPENSE																		
6	6510	OTHER PROP PLANT & EQUIP EXPENSE	(\$0)	LN 5	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0	(\$0)	
7	6530	NETWORK OPERATIONS EXPENSE	\$3,854,632	LN 5	\$0	\$1,880,563	\$486,750	\$0	\$0	\$30,314	\$19,092	\$15,340	\$339,932	\$502,610	\$143,541	\$0	\$436,489	
8	6540	ACCESS / USF EXPENSE	\$1,814,121	DIRECT	\$0	\$1,814,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
DEPRECIATION EXPENSE																		
9	6560	GENERAL SUPPORT	\$1,513,340	A-3, LN 5	\$0	\$713,702	\$189,977	\$0	\$0	\$9,333	\$5,492	\$6,823	\$142,672	\$217,411	\$52,350	\$1,413	\$174,166	
10		CENTRAL OFFICE SWITCHING EQUIPMENT	\$589,024	A-4, LN 47	\$0	\$0	\$589,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
11		OPERATOR SYSTEMS EQUIPMENT	\$0	A-4, LN 44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12		CENTRAL OFFICE TRANSMISSION	\$6,556,108	A-4, LN 48	\$0	\$1,582,294	\$0	\$0	\$0	\$117,528	\$0	\$58,512	\$835,397	\$2,266,247	\$0	\$0	\$1,696,131	
13		UNDISTRIBUTED COE	\$0	A-4, LN 43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14		INFORMATION ORIG/TERM	\$0	A-5, LN 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		CABLE AND WIRE FACILITIES	\$4,851,950	A-5, LN 22	\$0	\$3,935,055	\$0	\$0	\$0	\$45,531	\$11,719	\$400,691	\$0	\$336,567	\$0	\$0	\$122,386	
16		TOTAL DEP EXP - PLANT IN SERVICE	\$13,510,423		\$0	\$6,231,051	\$779,001	\$0	\$0	\$126,861	\$51,023	\$77,054	\$1,378,760	\$2,483,658	\$388,918	\$1,413	\$1,992,683	
17		PROPERTY HELD FOR FUTURE USE	\$0	A-6, LN 7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18		TOTAL DEPRECIATION EXPENSE	\$13,510,423		\$0	\$6,231,051	\$779,001	\$0	\$0	\$126,861	\$51,023	\$77,054	\$1,378,760	\$2,483,658	\$388,918	\$1,413	\$1,992,683	
19		% DISTRIBUTION	100.00%		0.00%	46.12%	5.77%	0.00%	0.00%	0.94%	0.38%	0.57%	10.21%	18.38%	2.88%	0.01%	14.75%	
AMORTIZATION EXPENSE																		
21	6563	CAPITAL LEASE	\$1,075	A-3, LN 10 + I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075	
22	6563	LEASEHOLD IMPROVEMNTS	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
23	6563	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		SUBTOTAL	\$1,075		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,075	
25	6564	INTANGIBLE ASSETS	\$560,612	A-3, LN 10	\$0	\$273,631	\$72,174	\$0	\$0	\$4,274	\$2,678	\$2,290	\$48,981	\$72,393	\$20,529	\$24	\$63,639	
26	6565	OTHER - TEL PLANT ADJUSTMENT	\$0	A-6, LN 28	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
27		TOTAL AMORTIZATION EXPENSE	\$561,687		\$0	\$273,631	\$72,174	\$0	\$0	\$4,274	\$2,678	\$2,290	\$48,981	\$72,393	\$20,529	\$24	\$64,714	
28		% DISTRIBUTION	100.00%		0.00%	48.72%	12.85%	0.00%	0.00%	0.76%	0.48%	0.41%	8.72%	12.89%	3.65%	0.00%	11.52%	
29		TOTAL PLANT NON SPECIFIC EXPENSE	\$19,740,862		\$0	\$10,199,367	\$1,337,925	\$0	\$0	\$161,449	\$72,793	\$94,684	\$1,767,673	\$3,058,661	\$552,987	\$1,437	\$2,493,887	
30		% DISTRIBUTION	100.00%		0.00%	51.67%	6.78%	0.00%	0.00%	0.82%	0.37%	0.48%	8.95%	15.49%	2.80%	0.01%	12.63%	
RENT REVENUES/ OTHER INC/ G+L																		
31	5240/7100/	GEN SUPPORT ASSETS	\$32,726	A-3, LN 5	\$0	\$14,553	\$6,411	\$0	\$0	\$81	\$43	\$192	\$2,534	\$4,107	\$798	\$26	\$3,982	
32	5240/7100/	CENTRAL OFFICE EQUIPMENT	\$410,682	A-4, LN 43	\$0	\$65,090	\$68,536	\$0	\$0	\$5,126	\$0	\$0	\$40,695	\$159,534	\$0	\$0	\$71,700	
33	5240/7100/	CABLE & WIRE FACILITIES	\$118,012	A-5, LN 22	\$0	\$96,778	\$0	\$0	\$0	\$0	\$474	\$326	\$12,515	\$0	\$6,858	\$0	\$1,062	
34	5240/7100/	UNDISTRIBUTED	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
35		TOTAL RENT REVENUE	\$561,420		\$0	\$176,421	\$74,947	\$0	\$0	\$5,207	\$516	\$518	\$55,744	\$163,641	\$7,657	\$26	\$76,744	

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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	
1	6610	CUSTOMER OPERATIONS EXPENSES																
2		MARKETING	\$1,963,194	A-3,1LN 10	\$0	\$969,436	\$232,437	\$0	\$0	\$16,514	\$10,084	\$7,802	\$178,979	\$274,550	\$64,093	\$86	\$209,215	
3	6621	- CALL COMPLETION INCL DA	\$0	SWS-OPERAT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4		- OPERATOR SERVICES UNDER CONTRACT	\$162	DIRECT	\$0	\$0	\$0	\$0	\$162	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5	6622	PUBLISHED DIRECTORY LISTINGS	\$1,075	DIRECT	\$0	\$0	\$0	\$0	\$1,075	\$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	\$58,639	A-3,1LN 22	\$0	\$45,607	\$11,395	\$0	\$0	\$783	\$489	\$365	\$0	\$0	\$0	\$0	\$0	
10		- OTHER	\$24,589	AL-1,1LN 12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,589	\$0	
11		- END USER PAYMENT & COLLECTION	\$82,190	AL-1,1LN 13	\$0	\$26,851	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,338	\$0	
12		- END USER BILLING INQUIRY	\$27,020	AL-1,1LN 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,020	\$0	
13		- IX CARRIER SVC ORDER PROCESSING	\$0	AL-1,1LN 15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14		- IX CARRIER PAYMENT & COLLECTION	\$0	AL-1,1LN 16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		- IX CARRIER BILLING INQUIRY	\$0	AL-1,1LN 17	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
16		- COIN COLLECT AND ADMINISTRATION	\$0	AL-1,1LN 18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
17		SUBTOTAL LOCAL BUSINESS OFFICE	\$192,438		\$0	\$72,459	\$11,395	\$0	\$0	\$783	\$489	\$365	\$0	\$0	\$0	\$106,948	\$0	
18	2.0	CUSTOMER SERVICES (REV ACCTG)																
19		- MESSAGE PROCESSING																
20		- TOLL TICKET PROCESSING	\$16,339	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,339	\$0	
21		- LOCAL MESSAGE PROCESSING	\$0	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
22		- OTHER BILLING & COLLECTION	\$242,539	DIRECT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$242,539	\$0	
23		- END USER COMMON LINE	\$42,802	DIRECT	\$0	\$42,802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
24		- CARRIER ACCESS BILLING (CABS)	\$215,069	A-3,1LN 24	\$0	\$0	\$58,278	\$0	\$0	\$6,286	\$4,167	\$1,487	\$35,369	\$47,507	\$14,613	\$0	\$47,362	
25		SUBTOTAL CUSTOMER SERVICES	\$516,749		\$0	\$42,802	\$58,278	\$0	\$0	\$6,286	\$4,167	\$1,487	\$35,369	\$47,507	\$14,613	\$258,878	\$47,362	
26		TOTAL CAT 1 AND CAT 2	\$709,187		\$0	\$115,260	\$69,672	\$0	\$0	\$7,069	\$4,655	\$1,852	\$35,369	\$47,507	\$14,613	\$365,826	\$47,362	
27		% DISTRIBUTION	100.00%		0.00%	16.25%	9.82%	0.00%	0.00%	1.00%	0.66%	0.26%	4.99%	6.70%	2.06%	51.58%	6.68%	
28	3.0	ALL OTHER CUSTOMER SERVICE	\$330,537	LN 34	\$0	\$53,287	\$29,229	\$0	\$688	\$1,928	\$1,135	\$938	\$16,834	\$24,309	\$7,143	\$172,687	\$22,359	
29		TOTAL SERVICES EXPENSE	\$1,040,961		\$0	\$168,547	\$98,901	\$0	\$1,925	\$8,997	\$5,791	\$2,790	\$52,303	\$71,817	\$21,756	\$538,513	\$69,721	
30		% DISTRIBUTION	100.00%		0.00%	16.19%	9.50%	0.00%	0.18%	0.86%	0.56%	0.27%	5.01%	6.90%	2.09%	51.73%	6.70%	
31		TOTAL CUSTOMER OPERATIONS EXPENSE	\$3,004,155		\$0	\$1,137,983	\$331,338	\$0	\$1,925	\$25,511	\$15,875	\$10,592	\$231,182	\$346,366	\$85,849	\$538,598	\$278,936	
32		% DISTRIBUTION	100.00%		0.00%	37.88%	11.03%	0.00%	0.06%	0.85%	0.53%	0.35%	7.70%	11.53%	2.86%	17.93%	9.28%	
33		CUSTOMER OPERATIONS EXCL MARKETING	\$710,425		\$0	\$115,260	\$69,672	\$0	\$1,237	\$7,069	\$4,655	\$1,852	\$35,369	\$47,507	\$14,613	\$365,826	\$47,362	
34		% DISTRIBUTION	100.00%		0.00%	16.22%	9.81%	0.00%	0.17%	1.00%	0.66%	0.26%	4.98%	6.69%	2.06%	51.49%	6.67%	
		SPECIAL APP. % DISTRIBUTION FOR GENERAL PURPOSE COMPUTE	100.00%		0.00%	10.42%	10.48%	0.00%	0.00%	1.10%	0.83%	0.21%	5.46%	6.15%	2.38%	55.70%	7.27%	

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CORPORATE OPERATIONS EXPENSE ALLOCATION																	A-12,1of1
LN	A/C	DESCRIPTION	TOTAL COMPANY	SOURCE	COMMON LINE IN EXCESS OF CAP	CAPPED CL	TRAFFIC SENSITIVE SWITCHING	EQUAL ACCESS	COMMON TRANSPORT INFO	TRANSPORT TERM	FACILITY	DEDICATED TRANSPORT	SPECIAL ACCESS CHANNEL TERM	CHANNEL MILEAGE TERM	FACILITY	B&C	WBI
1		BIG THREE EXPENSES															
2		PLANT SPECIFIC EXPENSE	\$7,630,300	A-9, LN 25	\$0	\$3,150,395	\$1,764,422	\$0	\$0	\$64,511	\$30,030	\$28,519	\$588,477	\$910,099	\$222,672	\$2,040	\$869,134
3		OTHER PLANT EXPENSE	(50)	A-10, LN 7	\$0	(50)	(50)	\$0	\$0	(50)	(50)	(50)	(50)	(50)	(50)	\$0	(50)
4		NETWORK OPERATIONS EXPENSE	\$3,854,632	A-10, LN 8	\$0	\$1,880,563	\$486,750	\$0	\$0	\$30,314	\$19,092	\$15,340	\$339,932	\$502,610	\$143,541	\$0	\$436,489
5		ACCESS CHARGE EXPENSE	\$1,814,121	A-10, LN 9	\$0	\$1,814,121	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		CUSTOMER OPERATIONS EXPENSE	\$3,004,155	A-11, LN 31	\$0	\$1,137,983	\$331,338	\$0	\$1,925	\$25,511	\$15,875	\$10,592	\$231,182	\$346,366	\$85,849	\$538,598	\$278,936
7		TOTAL BIG THREE EXPENSES	\$16,303,208		\$0	\$7,983,062	\$2,582,510	\$0	\$1,925	\$120,336	\$64,997	\$54,451	\$1,159,591	\$1,759,076	\$452,062	\$540,638	\$1,584,559
		% DISTRIBUTION	100.00%		0.00%	48.97%	15.84%	0.00%	0.01%	0.74%	0.40%	0.33%	7.11%	10.79%	2.77%	3.32%	9.72%
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
10		GENERAL AND ADMINISTRATIVE	\$5,763,913	LN 7	\$0	\$2,866,340	\$897,612	\$0	\$630	\$43,579	\$24,237	\$19,857	\$396,797	\$586,156	\$168,133	\$193,797	\$566,777
11		TOTAL CORPORATE OPERATIONS	\$5,763,913		\$0	\$2,866,340	\$897,612	\$0	\$630	\$43,579	\$24,237	\$19,857	\$396,797	\$586,156	\$168,133	\$193,797	\$566,777
		% DISTRIBUTION	100.00%		0.00%	49.73%	15.57%	0.00%	0.01%	0.76%	0.42%	0.34%	6.88%	10.17%	2.92%	3.36%	9.83%
12		EQUAL ACCESS EXPENSE	\$0	DIRECT	\$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
15		CUSTOMER DEPOSITS	\$0	A-3, LN 10	\$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
17		TOTAL	\$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
20		DEPR ON CAP OVERHEADS + MEALS & ENT.	(59,013)	A-3, LN 10	\$0	(\$4,604)	(\$846)	\$0	\$0	(\$88)	(\$41)	(\$29)	(\$1,262)	(\$1,102)	(\$331)	(\$0)	(\$710)
21		TOTAL	(59,013)		\$0	(\$4,604)	(\$846)	\$0	\$0	(\$88)	(\$41)	(\$29)	(\$1,262)	(\$1,102)	(\$331)	(\$0)	(\$710)
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
24	7210	STATE ITC AMORTIZATION	\$0	A-3, LN 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25	7240	OTHER OPERATING TAXES	\$778,133	A-3, LN 10	\$0	\$365,892	\$92,515	\$0	\$0	\$5,132	\$3,175	\$3,980	\$75,003	\$116,735	\$27,750	\$35	\$87,915
26		TOTAL OPERATING TAXES	\$778,133		\$0	\$365,892	\$92,515	\$0	\$0	\$5,132	\$3,175	\$3,980	\$75,003	\$116,735	\$27,750	\$35	\$87,915